The XXV INCOSAI Second Technical Theme

"The Use of Artificial Intelligence Techniques in Auditing."

- During the INTOSAI 77th Governing Board Meeting, the topic; "Using Artificial Intelligence Techniques in Auditing" has been adopted as the second technical theme for XXV INCOSAI, due to be held in Sharm El-Sheikh, Egypt, from October 27 to 31, 2025. The second technical theme is chaired by the Accountability State Authority of Egypt, and the National Audit Office of Norway serves as its Vice-Chair.

- This topic was chosen in light of global evolution in information technology, with the term "Artificial Intelligence" recently becoming widely used, drawing the attention of all societies, resulting in leveraging AI technologies to alleviate the burden of time-consuming audit tasks with enabling further efficient and precise performance in a shorter timeframe. The audit process involves gathering evidence and facts, evaluating factual findings, and reporting on them. In this context, SAIs can use AI technologies as an additional tool to contribute to increasing the effectiveness and efficiency of their audit processes.

- Artificial intelligence technologies such as machine learning and natural language processing help analyze massive amounts of data quickly and accurately, allowing auditors to further detect irregularities and anomalies more effectively.

- These technologies provide robust tools for SAIs, contributing to improved decision-making, risk analysis, and enhanced transparency and accountability in the management of public funds. However, AI reliance requires establishing a clear regulatory framework, providing specialized training programs for auditors, and ensuring data protection and privacy.

- The Accountability State Authority of Egypt, in collaboration with several other SAIs, has prepared a paper on the integration of artificial intelligence into the audit process by SAIs. The paper also addressed auditing the use of artificial intelligence technologies in governmental institutions, with a focus on strategic, technical, and ethical dimensions.

- The paper covered key points, including an introduction to artificial intelligence, a strategic framework and ethical guidelines for integrating AI into auditing, a proposed implementation plan for using AI in auditing, techniques and requirements for using AI in auditing, opportunities and challenges for using AI in auditing, and prospective trends for using AI in auditing.

- Given the importance of this topic and to further understand the significance of using AI technologies in government audits, and to share experiences in this regard, a questionnaire was developed and circulated to the INTOSAI community. It included approximately 24 questions to gather insights from various SAIs on their experiences, challenges, and best practices in integrating AI into their audit processes. The questionnaire addressed various aspects, including the role of AI in auditing, the transformative impact of AI, measuring the need for unified definitions and legal frameworks regulating AI, governance of AI applications, measuring AI's ability to improve audit findings, enhance transparency, and reduce costs, and the impact of AI on human analytical skills.

- The results will form the basis for the preparation of a holistic discussion paper aimed at promoting informed dialogue, collaborative efforts, and the exchange of expertise among SAIs in this discipline.