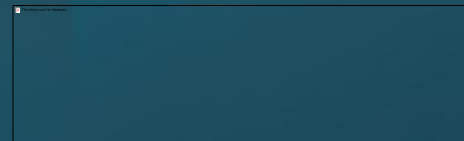


Young EUROSAI
Tirana, 9–10 June 2026

DIGITAL TRANSFORMATION IN SAIs

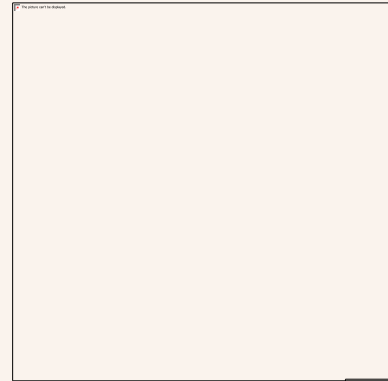
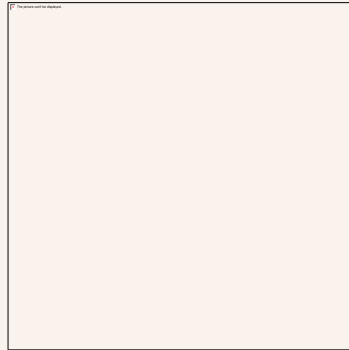
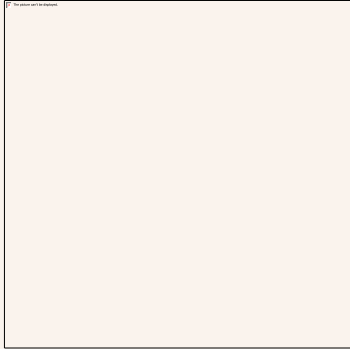


Polona Mlakar and Karmen Cej
Senior Auditor Auditor



Introduction

- Digital innovation and Artificial intelligence (AI) are applied to enhance quality, efficiency, and transparency of the audit process and to support:
 - introduction of new tools in the audit process
 - improvement of audit methodologies and practices

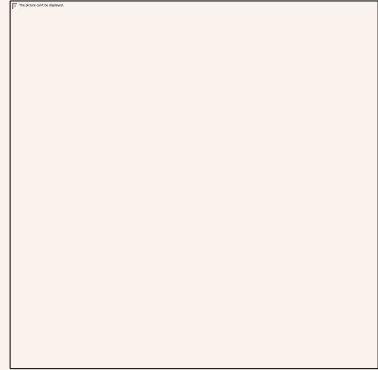
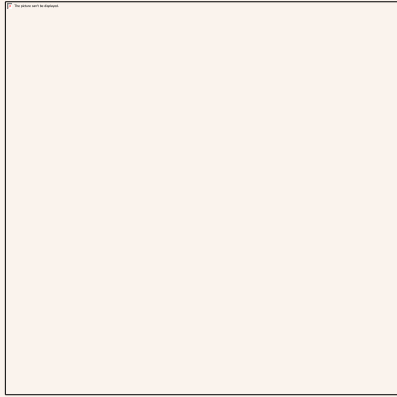


Strategy 2025–2028

- to use new digital solutions and implementation of a centralized and integrated information system
- upgrading the analytical tools and methods for gathering and processing data from publicly available sources
- to test AI tools, ensuring that mandatory privacy and security standards are met
- becoming more sustainability-driven institution which is aligned with goals of the UN Agenda 2030

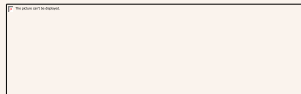
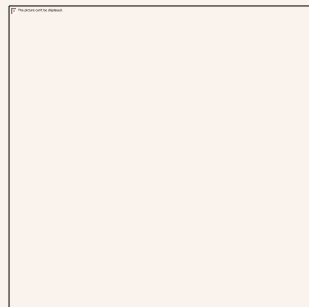
Guidelines

- Guidelines for the use of AI and information technology equipment
- Scope of guidelines
- Purpose of the Guidelines



Positive practices

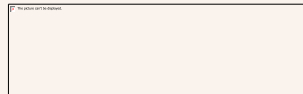
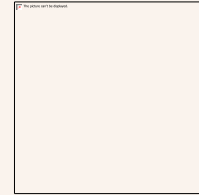
- Positive practices in digital transformation that the Court of Audit of the Republic of Slovenia adopted are:
 - internal Guidelines
 - Lupa programme (Search key) with AI assistants
 - training sessions for auditors
 - digitalization of the archive



Key challenges

SAIs are confronted with the following challenges:

- lack of uniform standards (standardized frameworks)
- digital data governance
- cybersecurity risks
- risk of unauthorised access to SAI servers
- processing and protection of personal data
- protection of classified information against unauthorised disclosure



Future-Ready changes

- In order to implement future-oriented changes, SAls need to:
 - establish uniform guidelines or standards for digital transformation of SAls
 - provide structured training programmes to equip auditors with practical skills using AI or AI tools
 - promote integration of sustainability objectives through digitalization
 - establish a forum enabling SAls to exchange best practices, provide advice, and seek clarification in cases of complex situations

THANK YOU!