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When AI Works but Fails to Deliver Value

Assessing public sector readiness for AI from a performance audit perspective

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The Second Comprehensive Report on the Digitalisation of Public Administration in the Czech Republic

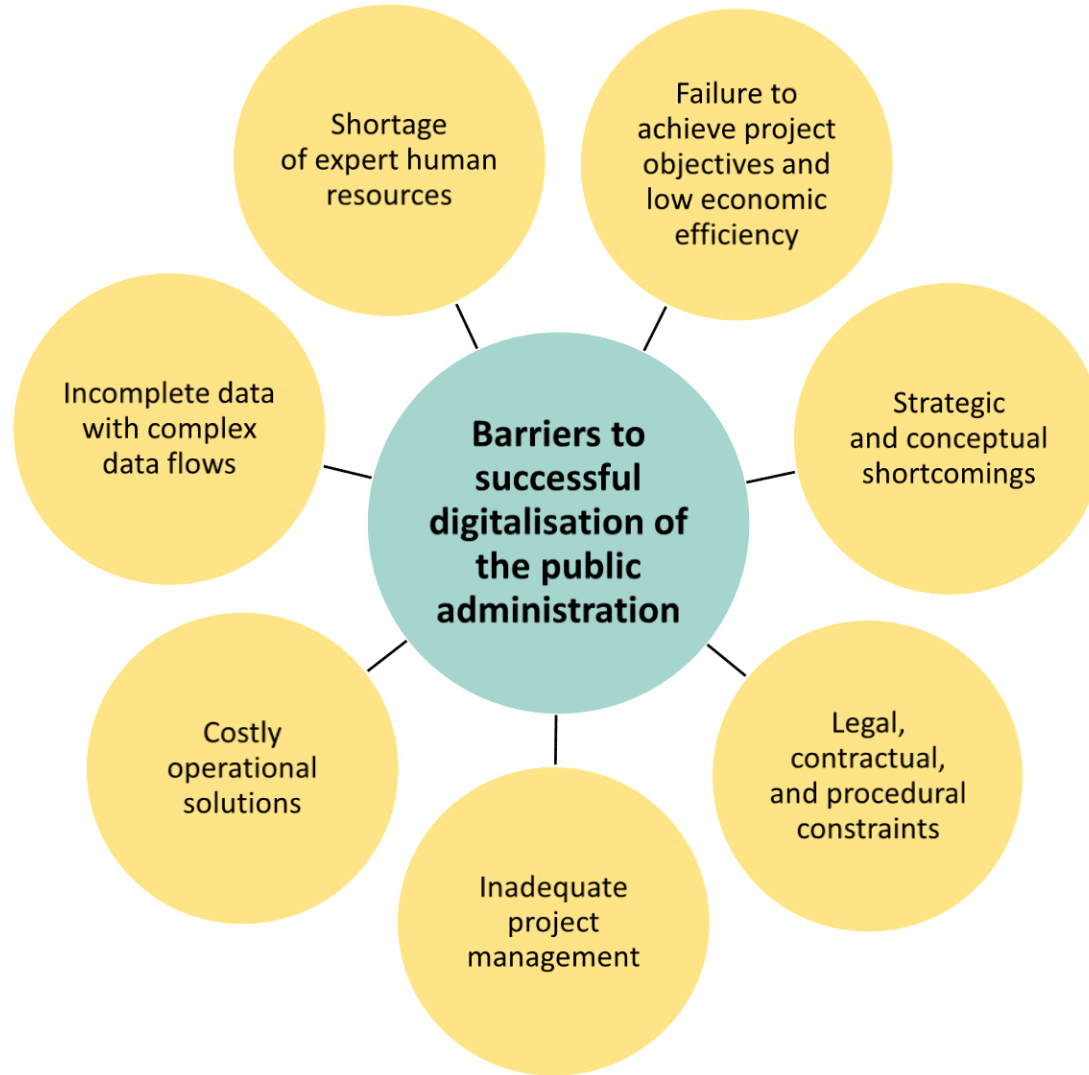


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Interactive Annex

Barriers to Successful Digitalisation of the Public Administration



MEANINGFUL AI

DELIVERS VALUE TO CITIZENS
AND PUBLIC FINANCES



OBJECTIVES

Clear goals
and measurable
benefits



DATA

High-quality,
complete and
shared data



PROCESSES

Effective,
standardized and
well-governed
processes

Clear Objectives and Measurable Benefits

- Without clear goals:
 - projects start without a clear purpose
 - benefits cannot be measured
 - costs are difficult to justify
 - public money may be used inefficiently
- Audit observations
 - No clear targets
 - No measurement of results
 - High investments with limited impact



UNCLEAR PLANNING AND OBJECTIVES

RISKS FOR AI



Instead of simplification,
AI may only amplify existing inefficiencies.



Without clear objectives,
it is impossible to assess whether AI
has delivered real benefits or improved efficiency.



Limited project impact – proposed measures
are often not fully implemented, resulting in
minimal benefits for both citizens and institutions.

Data Quality Matters

- AI depends on data.
- Problems often identified by audits:
 - incomplete data
 - duplicate records
 - information stored outside official systems
 - inconsistent reporting practices
 - limited data sharing between institutions



POOR-QUALITY OR INCOMPLETE DATA - RISKS FOR AI



AI generates distorted or incorrect results from poor or incomplete data.



Investments in AI may be wasted.



Manual fixes and additional work burden public officials.

Processes Must Work First

- AI should improve processes, not replace broken ones.
- Common audit findings:
 - unfinished digital projects
 - parallel operation of old and new systems
 - unclear responsibilities
 - weak implementation of reforms



DYSFUNCTIONAL PROCESSES – RISKS FOR AI



Automating chaos –

AI can only accelerate ineffective processes.



Duplicate processes –

the same activities are performed multiple times, AI is just a multiplier.

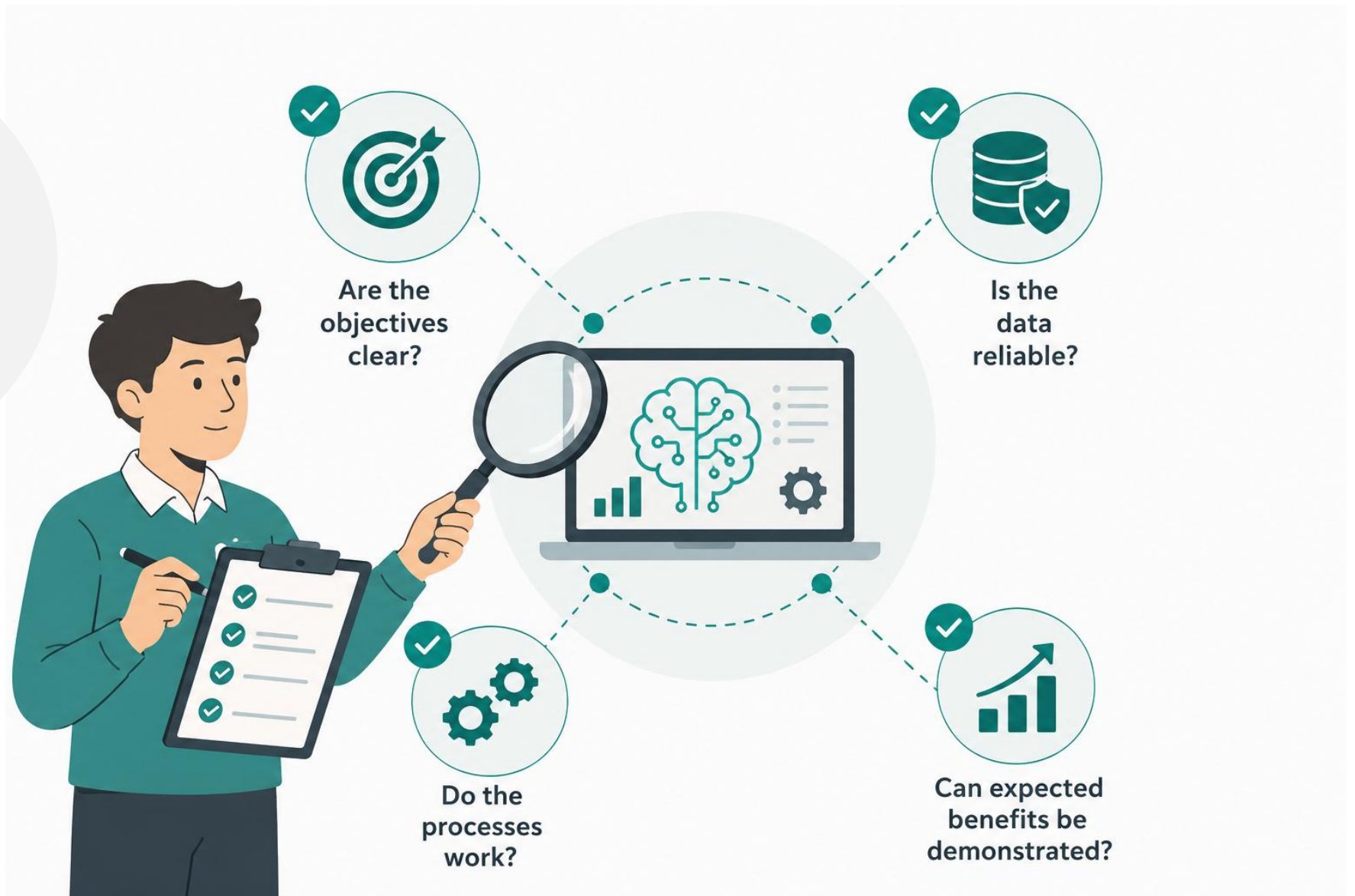
The Role of Young Auditors

The future important audit question is not:

"Do you use AI?"

But:

"Are you ready to use AI effectively?"



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