

Digital Transformation and the Development of Young Auditors' Skills

Albanian Supreme Audit Institution (ALSAI)

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Core argument

Digital transformation expands public audit from a traditional control function towards a strategic, analytical and preventive role.



Purpose of the paper

The paper links ALSAI's professional development agenda with the broader digital transformation of public audit.

Aim

To analyse the impact of digital transformation on the development of young auditors' skills at ALSAI.

The study identifies

main challenges faced by young auditors

professional and technological training needs

opportunities created by new technologies

ways to modernise public auditing in Albania



Strategic shift

From ex-post verification to evidence-based assurance, risk anticipation and public value.

Research question and methodology

A qualitative study based on literature review, institutional documentation and comparative analysis.

Research question

To what extent are digital transformation and new technologies changing the professional competencies required of young auditors at ALSAI, and how should the institution adapt in order to respond effectively?

The question connects skills, institutional adaptation and audit quality.

Evidence and sources

INTOSAI

GUID 5100; INTOSAI-P 12; Navigating Global Trends

ECA

AI initial strategy and deployment roadmap; digital governance practices

IDI

Future SAI Audit; sustainability and climate action initiatives

ALSAI

Professional development programmes and training data

What is changing in the auditor's profile?

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Young auditors must combine classical audit knowledge with digital, analytical and sustainability-related competencies.

Classical audit core

financial audit, compliance audit, performance audit, legislation, procurement procedures, internal control

Digital systems

electronic platforms, information systems, access rights, data storage, electronic audit trails

Analytical capacity

data analytics, databases, budgetary data, procurement data, anomalies and trends

Risk and resilience

cybersecurity, unauthorised interventions, system reliability, service continuity

Forward-looking audit

AI governance, sustainability, climate risks, policy impact and SDGs

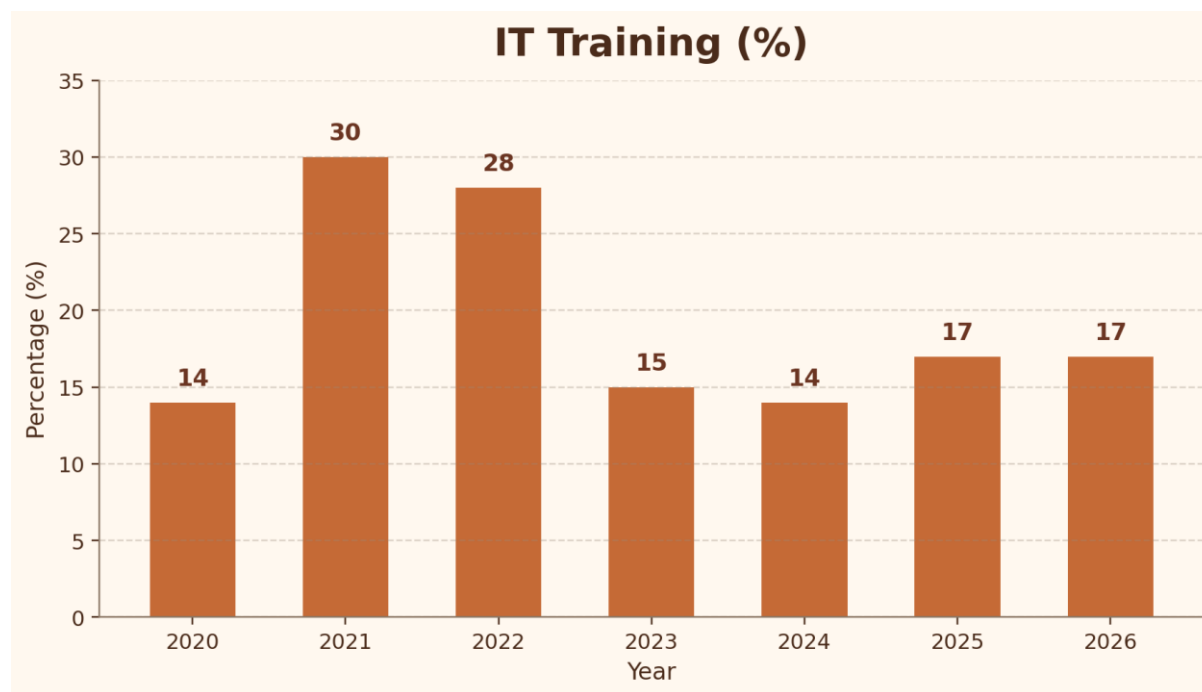


Key idea

The auditor of the future evaluates legality, effectiveness, security, transparency and long-term sustainability.

ALSAI training evidence: IT-related training

Internal training data show a stronger institutional focus on technological development after 2020.



Source: ALSAI Directorate of Human Resources and Professional Development, May 2026.

2021–2022: highest concentration

Linked to REVZONE, IDEA certifications, cybersecurity innovations and ISSAI 5100.

Later years: focused consolidation

AI techniques in auditing, Microsoft Outlook/Teams, ISSAI 5100 and security policies.

Interpretation

Training is becoming part of institutional adaptation, not only a formal professional development requirement.

Main challenges for young auditors

The transformation of public administration creates a three-level pressure on audit practice.

1. Digitalised public services

Auditors must understand how electronic systems operate, how data are stored, how reports are generated, who has access, and what controls prevent errors or manipulation.

3. Continuous training requirement

Fast-changing technologies and standards mean that initial auditor education is no longer sufficient; training must be continuous and strategically planned.



2. Insufficient specialised expertise

New areas such as data analysis, IT audit, cybersecurity, AI governance and sustainability require interdisciplinary profiles beyond classical audit skills.

4. Evidence and judgement

AI and data tools should enhance, not replace, professional judgement; auditors still need to interpret evidence, risks and institutional context.

Strategic recommendations for ALSAI

The paper recommends capacity-building that strengthens both technology use and institutional judgement.

Data analytics programme

Use data in planning, risk identification, sampling, anomaly analysis, trend comparison and detecting patterns of irregularities.

AI governance in training

Include algorithmic transparency, personal data protection, human oversight, discrimination risk, automated decisions and accountability.

Cybersecurity and information systems audit

Strengthen training, certifications, expert cooperation and internal IT-audit methodologies based on GUID 5100.



International cooperation

Deepen cooperation with INTOSAI, EUROSAT, IDI, ECA and partner SAIs through joint audits, training, expert exchanges and professional networks.

Multidisciplinary audit teams

Combine legal, economic and financial auditors with IT, statistics, cybersecurity, environmental and public policy expertise.

Sustainability in annual audit planning

Include climate, civil emergencies, energy, environmental protection, natural resources and SDG-related audit topics.

Conclusion

The auditor of the future should not be seen merely as a controller of the past, but as a guarantor of public trust in a digital, complex and risk-exposed administration.

Final message for ALSAI

The challenge is not only to adapt to change, but to become a driver of change: more transparent, secure, effective and sustainable public governance.



Strategic

Analytical

Preventive

Impact-oriented

Public audit as public value