

EMPOWERING THE NEXT GENERATION OF PUBLIC AUDITORS

Transforming Public Audit Through Technology and New Talent

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Public audit is changing.

The auditors entering the profession today will lead it through that change.

01

A new generation is entering the field

Digitally native, but rarely trained for AI-driven public audit. The gap between university and the audit office has never been wider.

02

AI is reshaping how governments work

INTOSAI Strategic Plan 2023–2028 places digital transformation at the top. INCOSAI XXV (2025) calls AI integration an operational imperative.

03

Technology alone is not enough

The central question is not which tools to adopt — it is how to build auditors who use those tools with confidence and accountability.

This article explores both: the technology and the people who must make it work.

A Profession at a Crossroads



Technological Development

AI reshaping how public resources are managed, how data is processed, how findings are generated

Traditional audit cycles giving way to real-time, AI-assisted assurance



Generational Renewal

Senior professionals who built audit foundations are retiring and young auditors are replacing them

Gap between classroom preparation and professional reality is widening

What Young Auditors Really Face



Challenge 1

Competency Turbulence

Traditional audit skills + data analytics + AI tools all at once.

ISSAIs revised. New domains: cybersecurity, climate, digital services.

Knowledge base expanding faster than training systems can accommodate.
(Sutton et al., 2016; Appelbaum et al., 2017)



Challenge 2

The Emotional Weight

Young auditors document governance failures, public money wasted, citizens let down.

Professional detachment is trained. The moral weight is not.

SAs must not neglect the emotional and psychological part of being a young auditor.
(Hochschild, 1983; Maslach & Leiter, 2016)

The Human Auditor in a World of Algorithms



AI Can

- ✓ Process 1M transactions in seconds
- ✓ Flag statistical anomalies
- ✓ Automate document classification
- ✓ Generate preliminary risk narratives
- ✓ Cross-reference registries in real time



AI Cannot

- ✗ Determine if unusual = fraud or policy
- ✗ Weigh the political context
- ✗ Interview a beneficiary
- ✗ Judge government good faith
- ✗ Be accountable for its conclusions

TOGETHER

"Algorithmic proficiency with professional sovereignty"

The Digital Audit Development Scale (DADS)

1 Foundational

Manual processes,
basic financial audit

2 Emerging

CAATs, data extraction, structured
training

ALSAI: Between Level 2–3

Basic tools adopted, building
analytics capacity

3 Developing

Analytics centres, SQL/Python upskilling

4 Advanced

AI-assisted risk, continuous monitoring

5 Optimising

Real-time assurance, innovation culture

The core insight:

One cannot advance on one dimension
without the other.

Investing in technology and not people →
will stagnate at Level 2 or 3.

Human capital alone → talent exits to
better-equipped institutions.

Progress requires both dimensions
advancing together.

Albania: Progress and Pressure

 **13M+**

digital services via e-Albania (2023)

 **Diella**

AI initiative with Microsoft & OpenAI (2024)

 **S3**
2024–30

Smart Specialisation Strategy: digital competencies as growth driver

Challenges facing young Albanian auditors



Pre-service AI
education gaps



Fragmented data
infrastructure



Institutional
resistance & hierarchy



Brain drain to
private sector



Evolving ethical &
regulatory
frameworks

Three Pathways to a Smoother Transition

Mentorship & Peer Learning

- ✓ Reverse-mentoring: digital competency ↔ institutional expertise
- ✓ Digital audit working groups and pilot AI project teams to build AI literacy
- ✓ Addresses cultural resistance in hierarchical environments

University–SAI Partnerships

- ✓ Integrate AI auditing and data ethics into degree programmes
- ✓ Aligned with Albania's Smart Specialisation Strategy 2024–2030
- ✓ Structured ALSAI internships for final-year students

Ethical & Regulatory Framework

- ✓ Clear internal guidelines for AI use in audit processes
- ✓ Documentation standards for AI-assisted findings
- ✓ Aligned with ISSAI 100 and ISSAI 130

Albania's EU accession process, INTOSAI membership, and young digital cohort provide the foundation. The task is to act.

The Auditor of 2036



What Success Looks Like



AI transformation is a human challenge as much as a technological one. The central task is not merely to acquire new tools, but to develop auditors who can wield those tools with confidence, critical acuity, and personal accountability.

Institutions that succeed

- ✓ Invest simultaneously in technology AND human capital
- ✓ Create structured mentoring and peer learning environments
- ✓ Maintain professional judgement at the centre of training culture
- ✓ Engage with international knowledge networks

Institutions at risk

- ⚠ Invest in technology alone, without matching people investment
- ⚠ Allow digital change to outrun human development
- ⚠ Produce auditors dependent on tools they do not fully understand
- ⚠ Miss the chance to build the next generation of sovereign professionals

Thank You

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