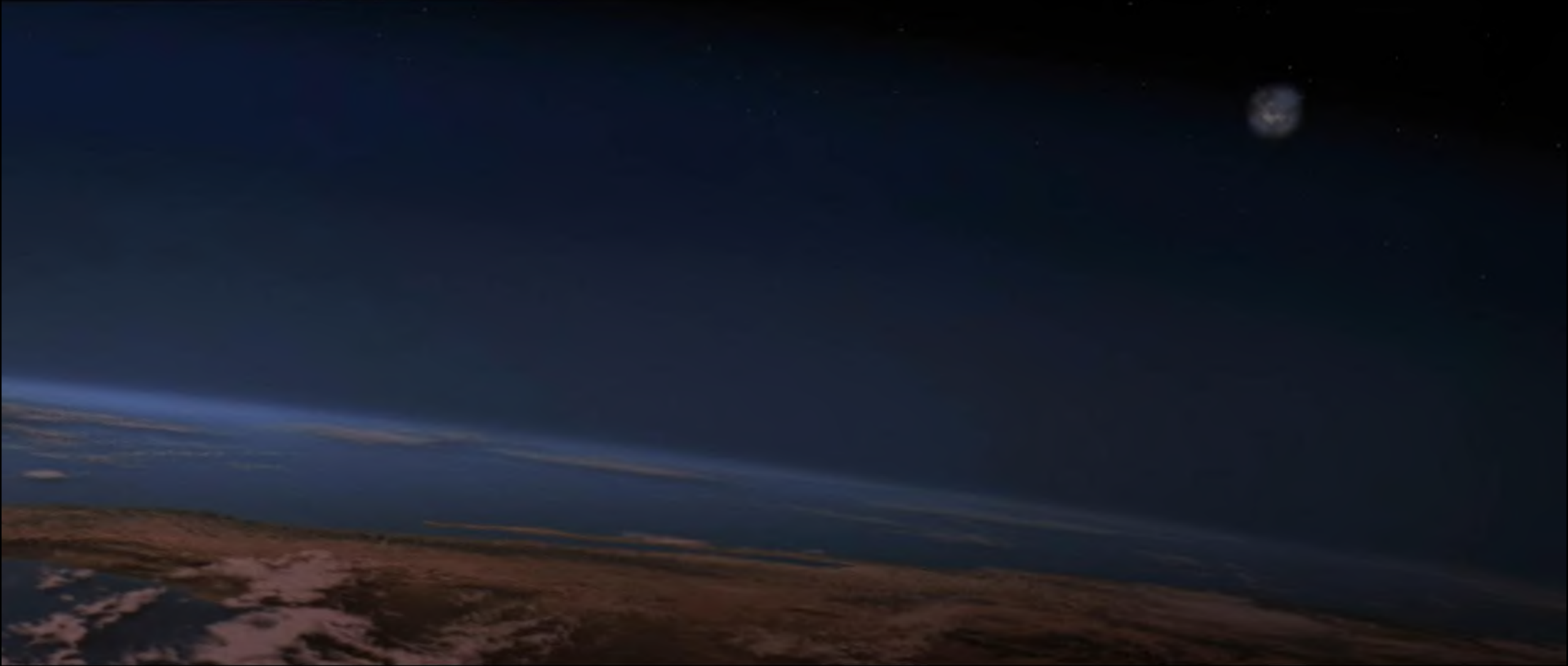


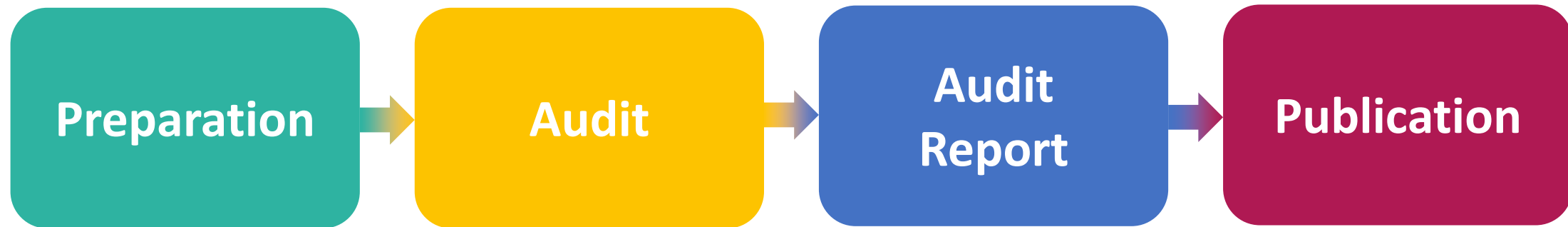
13 May 2026

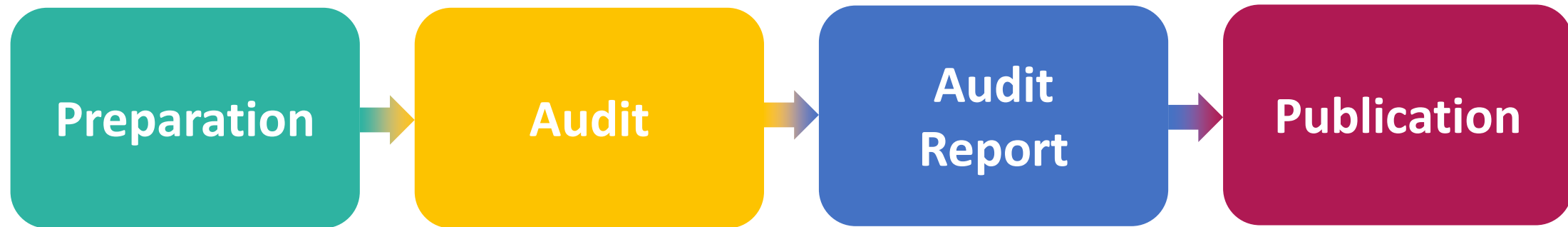
DEEP IMPACT

Auditing with (Artificial) Intelligence

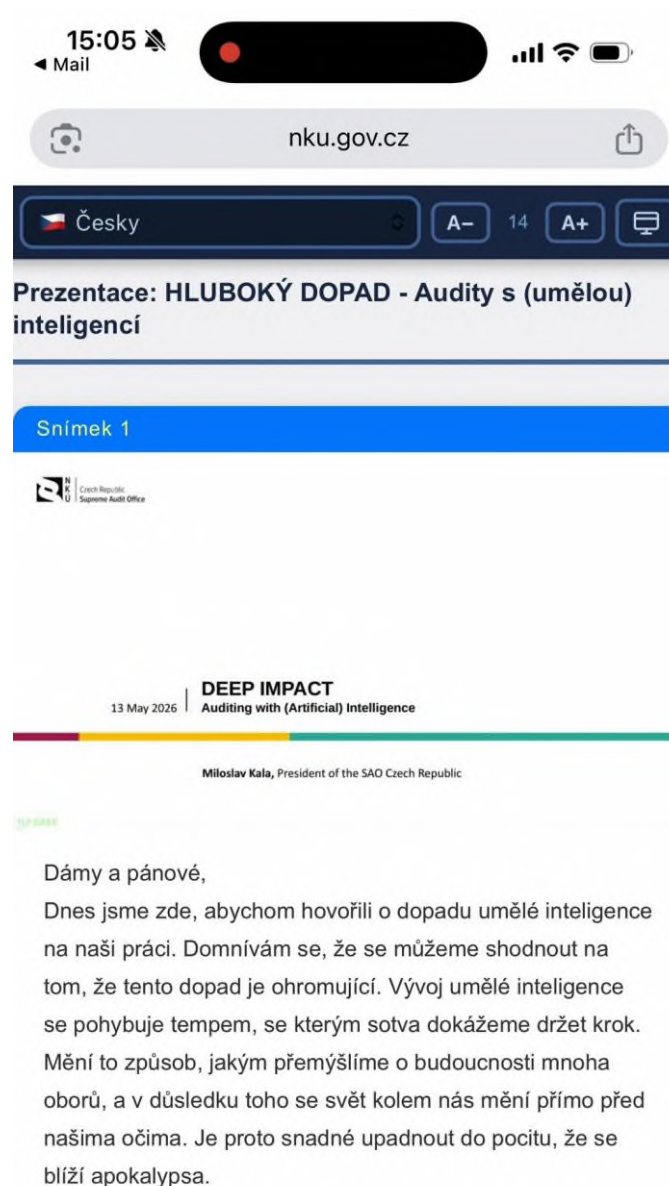
Miloslav Kala, President of the SAO Czech Republic

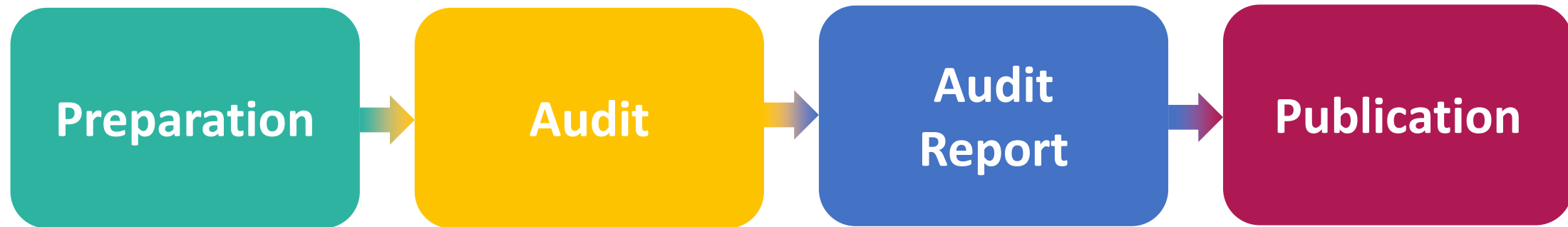




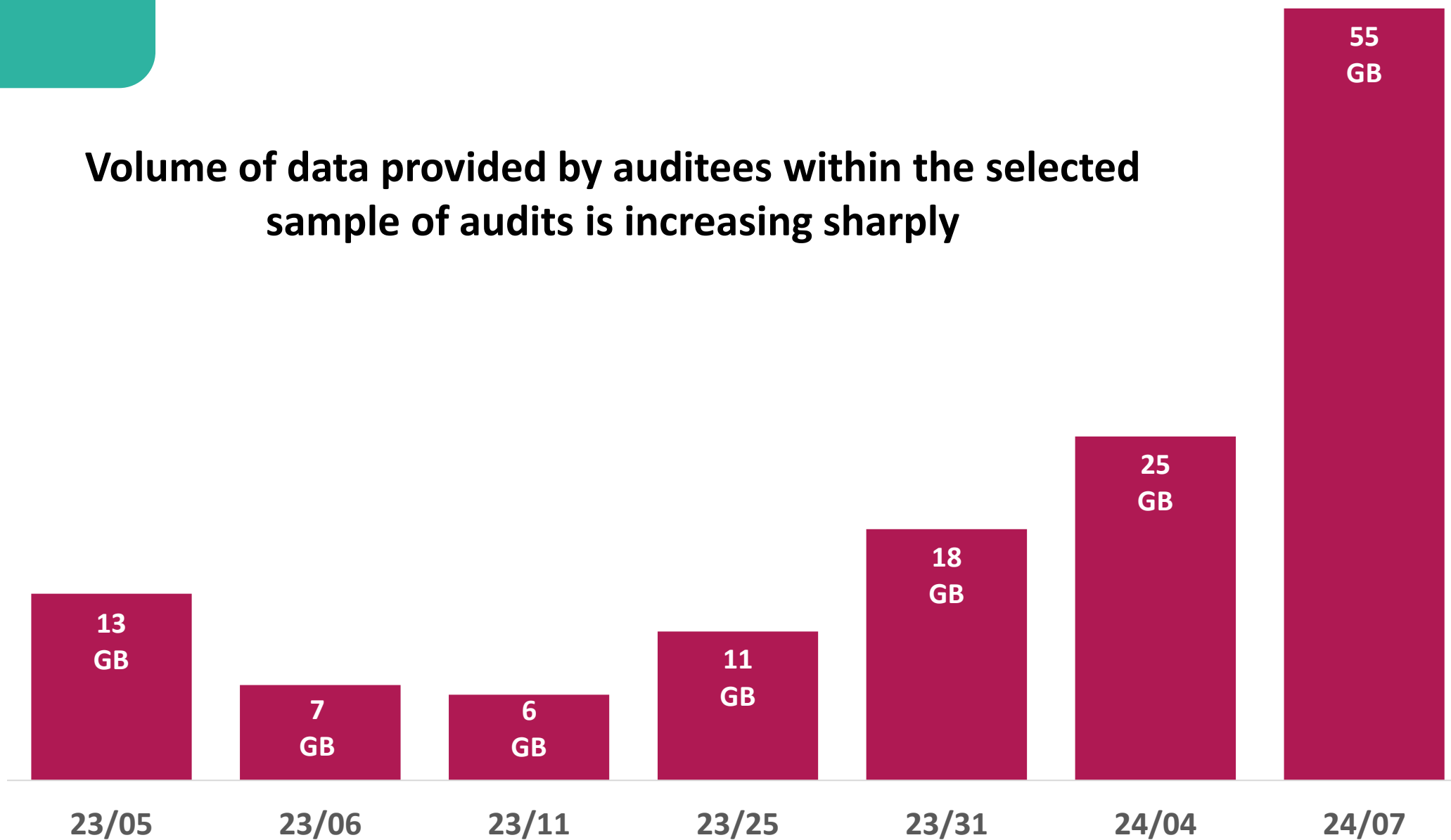








Volume of data provided by auditees within the selected sample of audits is increasing sharply



SITUATION

large volumes
of data in the
audit

ISSUE

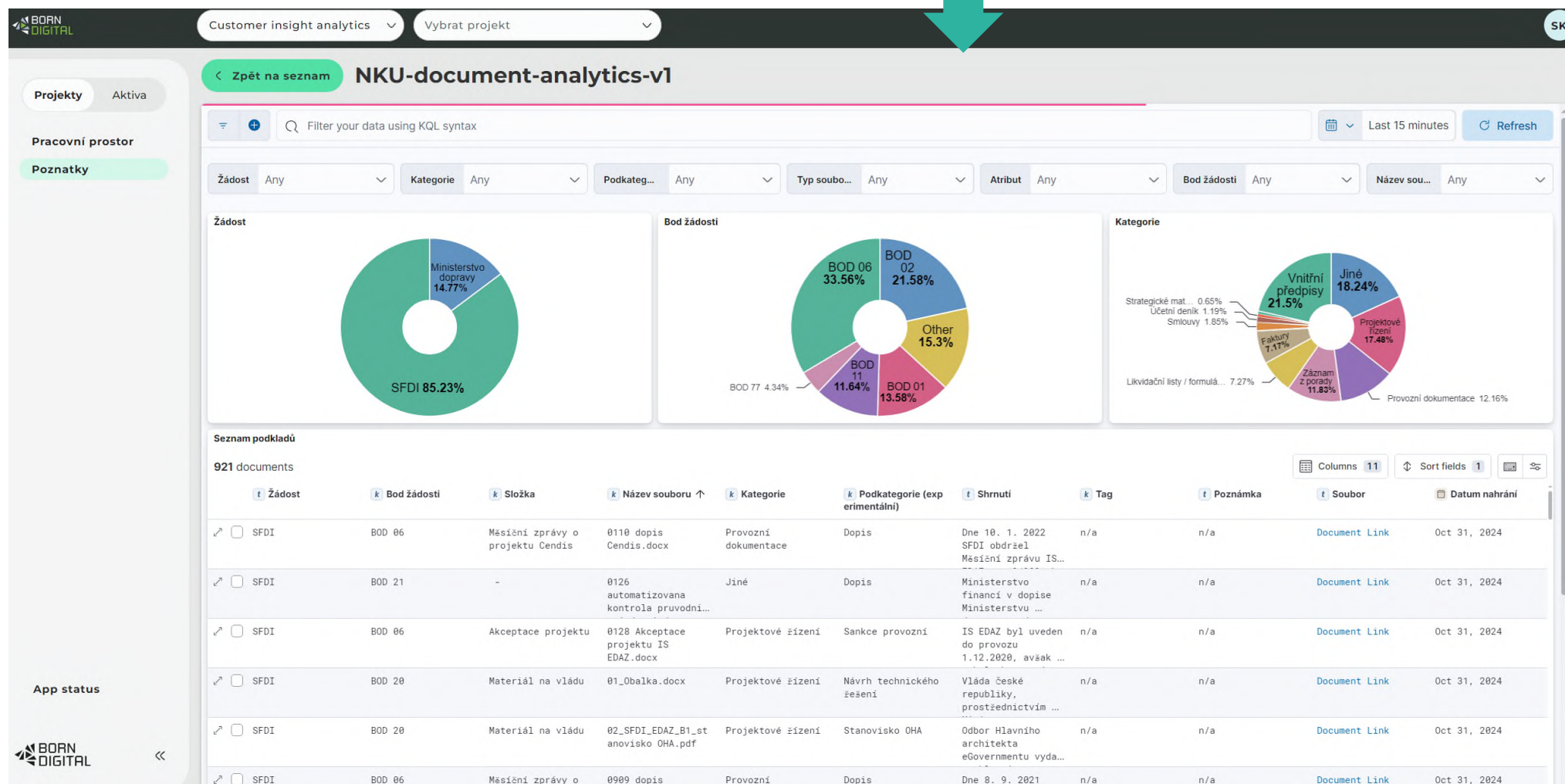
time burden
for auditors

SOLUTION?

use of AI?

Use of AI during the preparation phase of the audit

All in one clear tool



Use of AI during the preparation phase of the audit



HIGHER EFFICIENCY

through automation of
routine tasks



BETTER ACCURACY

with fewer human errors



FASTER RESULTS

seconds instead of minutes,
days instead of weeks

Preparation

Costs of using AI



100 invoices



a few minutes

3 hours

\$ 0.48

\$ 56.13

117x

**identifying audit
topics**

**basic international
comparisons**

**assessing topic
relevance in an
international
context**

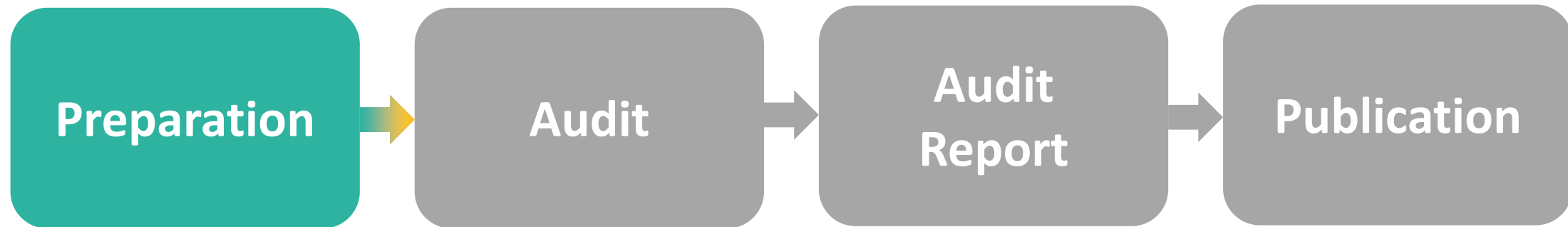
**processing large
volumes of data
and structuring
them**

The potential of AI in the audit preparation phase

**searching publicly
available sources**

**searching publicly
available sources**

**structured
thinking: how to
formulate audit
questions**



AI use in audits

Audit No. 23/07 - State and European Union funds earmarked to improve air quality



Analysis of aerial and satellite
imagery



Linking data from the land
registry with other publicly
available registers



Checking operational records
and technical documentation

Audit



Zdroj: Mapový podklad — Ortofoto ČR, 2020 Čerský úřad zeměměřický a katastrální, www.cuzk.cz, snímek z 10.5.2022



Sharing & Benchmarking

Auditors' Forum

communication between auditors
across SAs

Shared space for Working Groups

members of a given WG (e.g., ITWG)
share information with each other
through BIEP

Sharing information and data for auditing purposes

for international comparison

BENCHMARKING INFORMATION EXCHANGE PROJECT

'SAs should establish **mechanism for information gathering**, decision making and **performance measurement** to enhance relevance to stakeholders.'
[ISSAI 12, principle 5, article 6]

**simplifying work
with large volumes
of data**

**detecting
anomalies in data**

**real-time
completeness
check of
documentation
(contracts, public
procurement)**

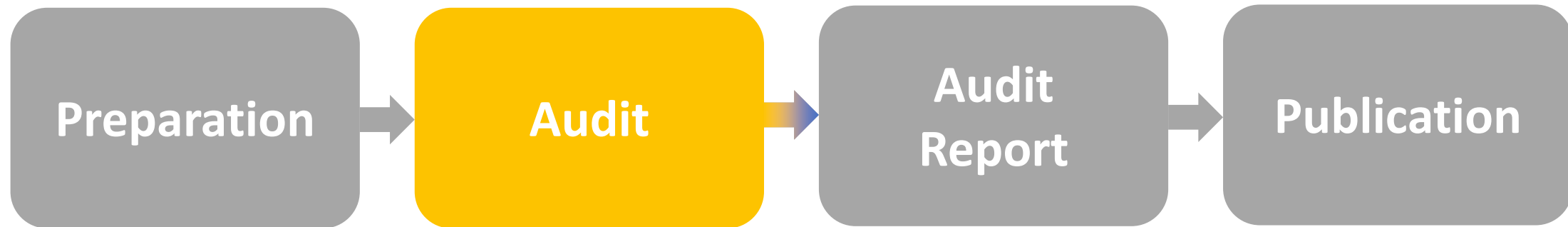
**building a
chronological
reconstruction
based on the data
provided**

The potential of AI in the audit execution phase

**identifying
relationships
between entities**

**automatic
comparison of data
with public sources**

**extraction of
evidential
information**

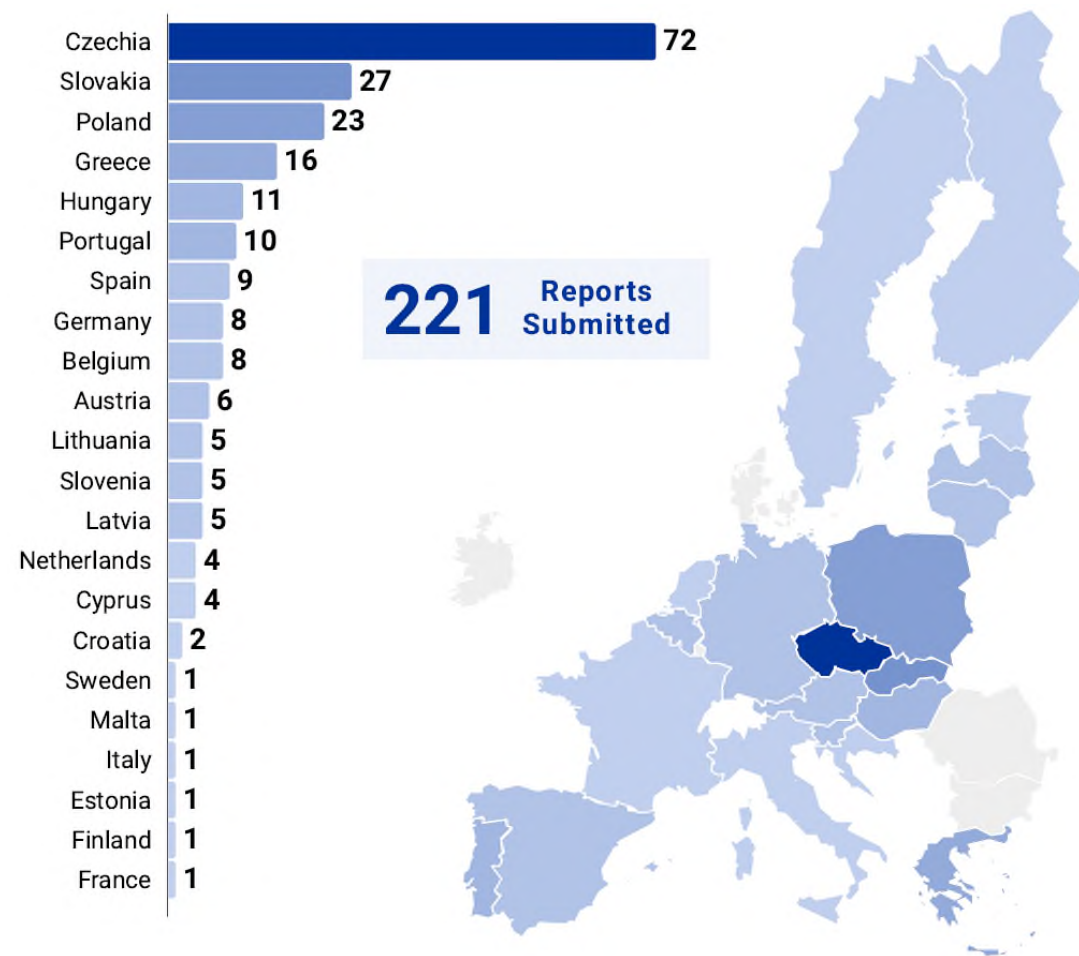


AI use in drafting and reviewing audit reports

221 audit reports of the SAI were processed using AI

AI classified the audit reports (unstructured text) into predefined clusters

For each cluster, AI generated a summary of deficiencies in the design of EU funding programmes





**creating clear text
tailored to the
target audience**

**a “partner” for
brainstorming the
wording of the
audit report**

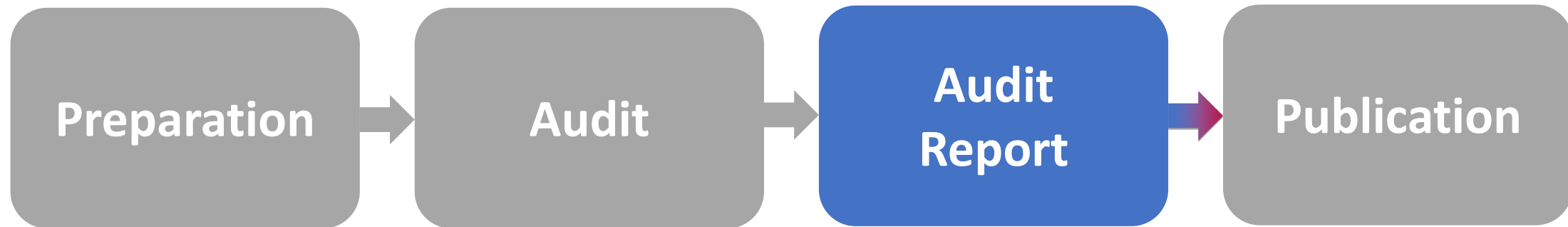
**structuring the
outputs of audit
findings**

**designing
visualisations**

The potential of AI in the audit report phase

**checking audit
report with
methodology**

**reviewing and
removing
redundant parts of
the audit report**





PUBLICATION
(5 weeks)

Proofreading

Press Release

Kick Off





Audit impact

Public

- Short-lived attention
- Misunderstanding of the core issue
- Misinterpretation
- Polarisation
- Disinterest



Auditees

- Denial
- Downplaying the findings
- Marginalisation
- Questioning the auditors' expertise
- Formalistic approach



NKÚ's audit findings

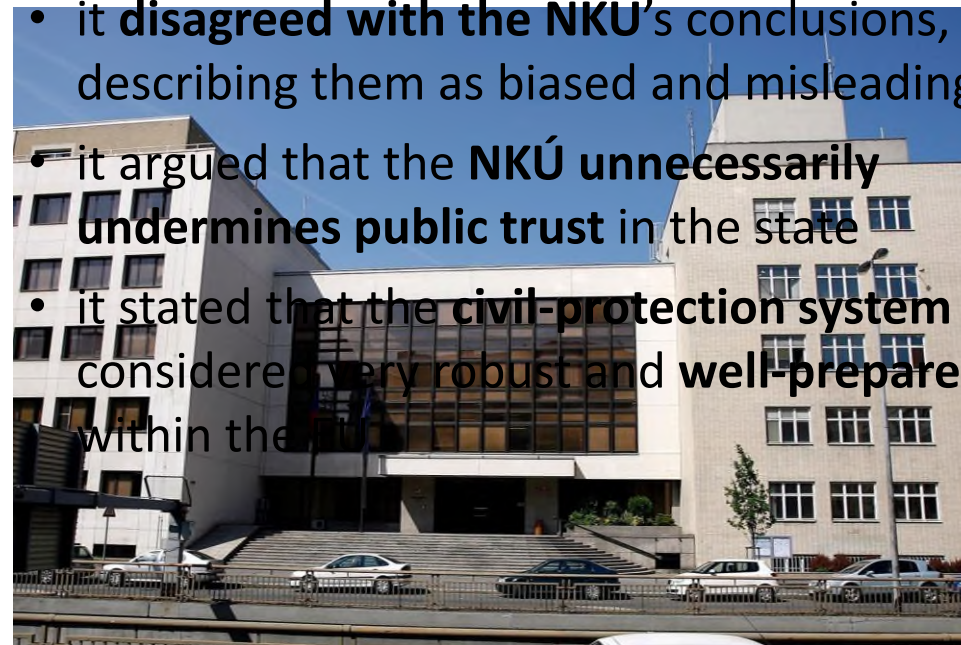
- the Ministry of the Interior failed to ensure



ent

Response of the Ministry of the Interior

- it disagreed with the NKÚ's conclusions, describing them as biased and misleading
- it argued that the NKÚ unnecessarily undermines public trust in the state
- it stated that the civil-protection system is considered very robust and well-prepared within the EU





The greatest innovation?

Real impact of our audit!



Impact of the audit

No. 22/12 The system of protection of the population



72h22
www.72h.gov.cz

72 hodin: Jak se připravit na... 3/13

MinisterstvoVnitraCR





72h22
Jak se připravit a společně zvládnout krizovou situaci
MinisterstvoVnitraCR
8,4 tis. zhlédnutí • před 6 měsíci



72h22
Jaké zásoby jsou nezbytné?
MinisterstvoVnitraCR
7,9 tis. zhlédnutí • před 6 měsíci



72h22
Voda: Jak se připravit na nouzové dodávky vody?
MinisterstvoVnitraCR
2,4 tis. zhlédnutí • před 6 měsíci



72h22
Jídlo: Nové zásady stravování jídla
MinisterstvoVnitraCR
2,5 tis. zhlédnutí • před 6 měsíci

72 HODIN



Jak se připravit na krizové situace a společně je zvládnout?



By scanning the QR code, you will be redirected to a page with links to download the handbook in English.



За допомогою QR-коду ви перейдете на сторінку з посиланням для завантаження посібника українською мовою.



Informace pro neslyšící uživatele znakového jazyka jsou dostupné na www.72h.gov.cz.

72h.gov.cz

72h

How to Prepare for Crisis Situations and Overcome Them Together

The first three days of a crisis are usually the most difficult. If we prepare well, we can get through them more easily. We can help others. And we allow emergency services to focus on those whose lives are in immediate danger.

Get Prepared →

“... a true leader is the one whose innovation delivers a visible impact and a clear benefit to the people affected by the change.”

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Miloslav Kala

Miloslav.KALA@nku.gov.cz