

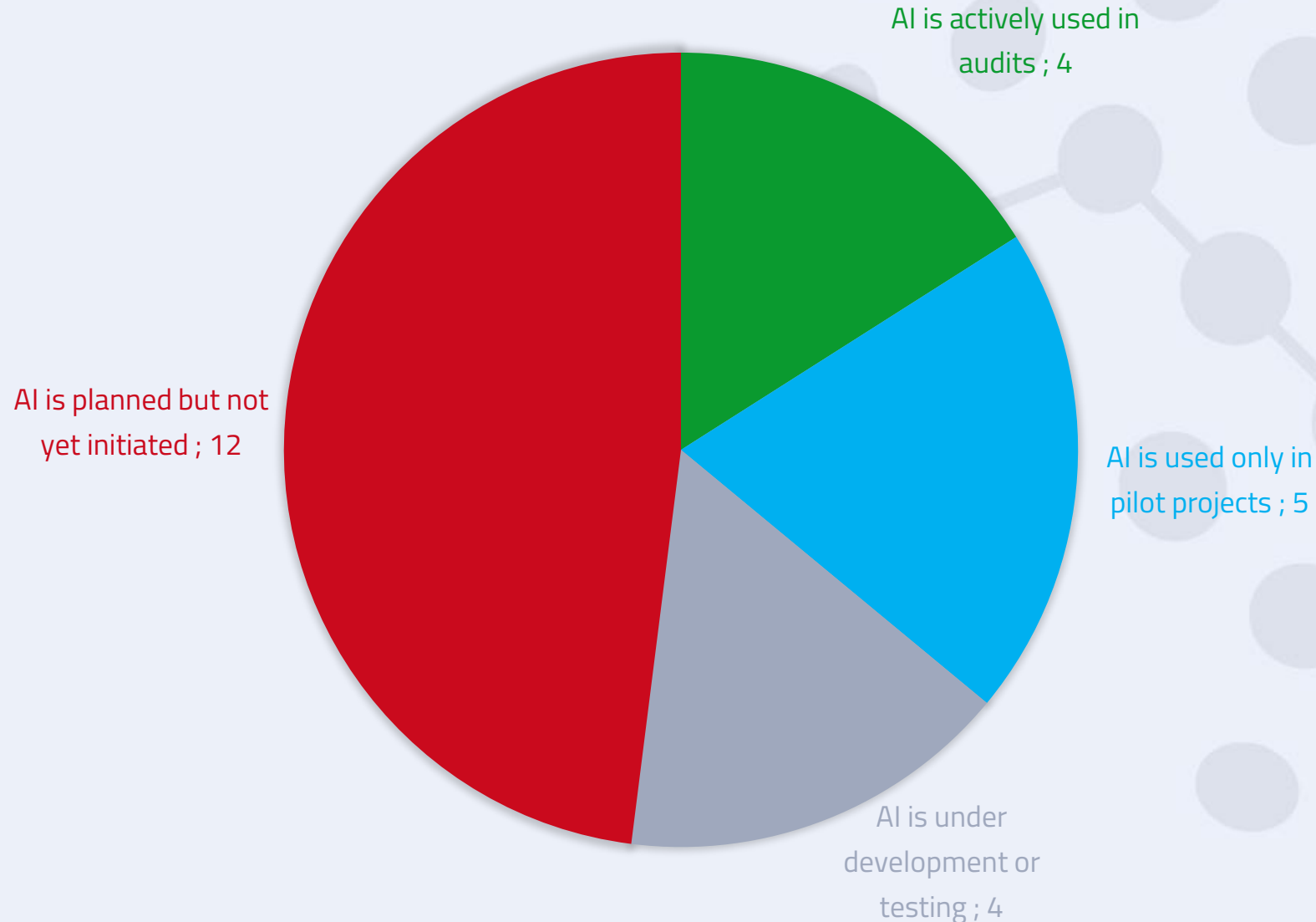


EUROSAI
IT Working Group



Adoption of AI in SAI practices
challenges and possibilities

Which of the following best describes your SAI's current level of AI implementation?*

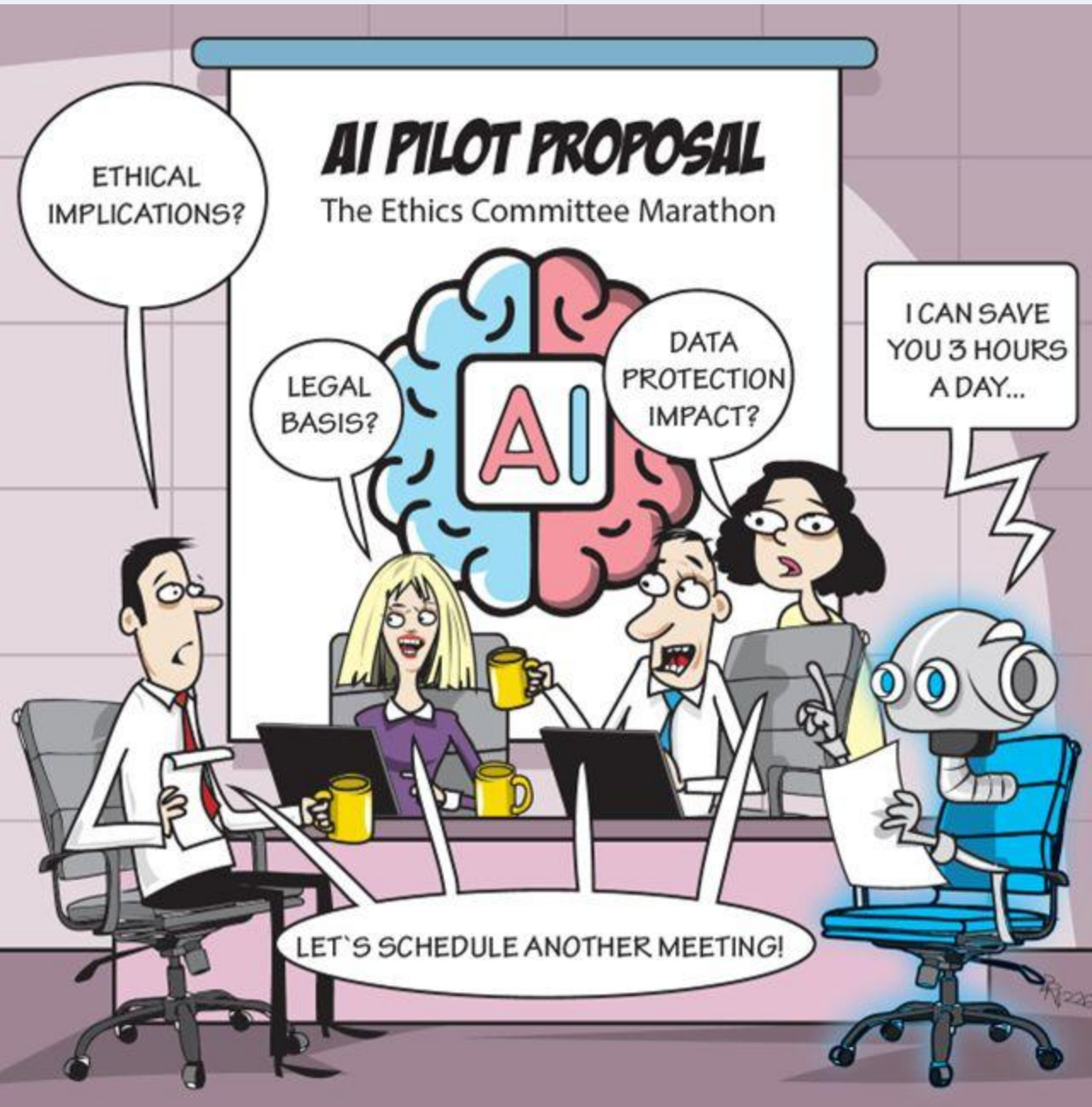


* based on a survey among EUROSAI CIOs, january-february 2026

Main concerns for SAIs



Forward-thinking mindset



Questionable quality?

Data confidentiality?

Limited capacity?

VS

Faster workflow

More data sources

Vibrant ecosystem

AI adoption policy with deployment-specific risk analysis

Questionable quality

- Auditors professional expertise & judgement
- 4-eye principle (minimum)
- Pool of accepted tools (comparison)

Data confidentiality

- Selective application of tools
- On-prem (or IaaS / PaaS) vs SaaS
- Obfuscation possibilities (e.g. pseudonymization)

Limited capacity

- Engaging private partners for development and training
- Experience-sharing with international partners
- AI „coffee groups“ in institutions

Questionable quality vs faster workflow

use-case from financial auditing



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AI automatically classifying unstructured information (legal acts from State Legislation Registry and Ministry of Finance's DMS)

» Scraping the executive orders (real-time feed into data warehouse via dedicated APIs)

» Manually categorizing and labelling the 7 key dimensions for reference

» Using LLM-s to

1. find individual funding allocations in the executive orders
2. categorize and label the 7 key dimensions

» Comparing the results of manual and LLM work:

ChatGPT 5.0 categorized **100%** of individual funding allocations in executive orders correctly,

Mistral Large 2 **95%**

» Individual categories categorization:

ChatGPT 5.0 **over 80%**

Result:

Manual work can be significantly reduced, saving potentially 100s of hours.

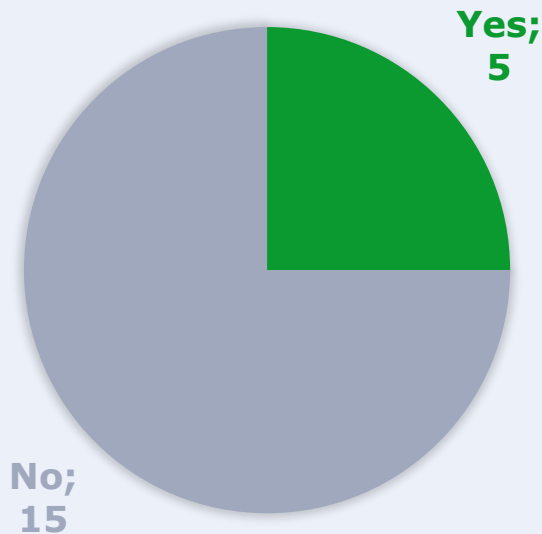
DIMENSION	MISTRAL LARGE 2	GPT-5
RESERV_VALITSEMISALA	4,5	4,9
RESERV_TULEMUSVALDKOND	4,8	4,5
RESERV_PROGRAMM	4,9	5
RESERV_SUMMA	4,9	5
RESERV_AASTA	3,7	4,1
RESERV_EESMÄRK	4,6	4,3

Data confidentiality vs more data sources

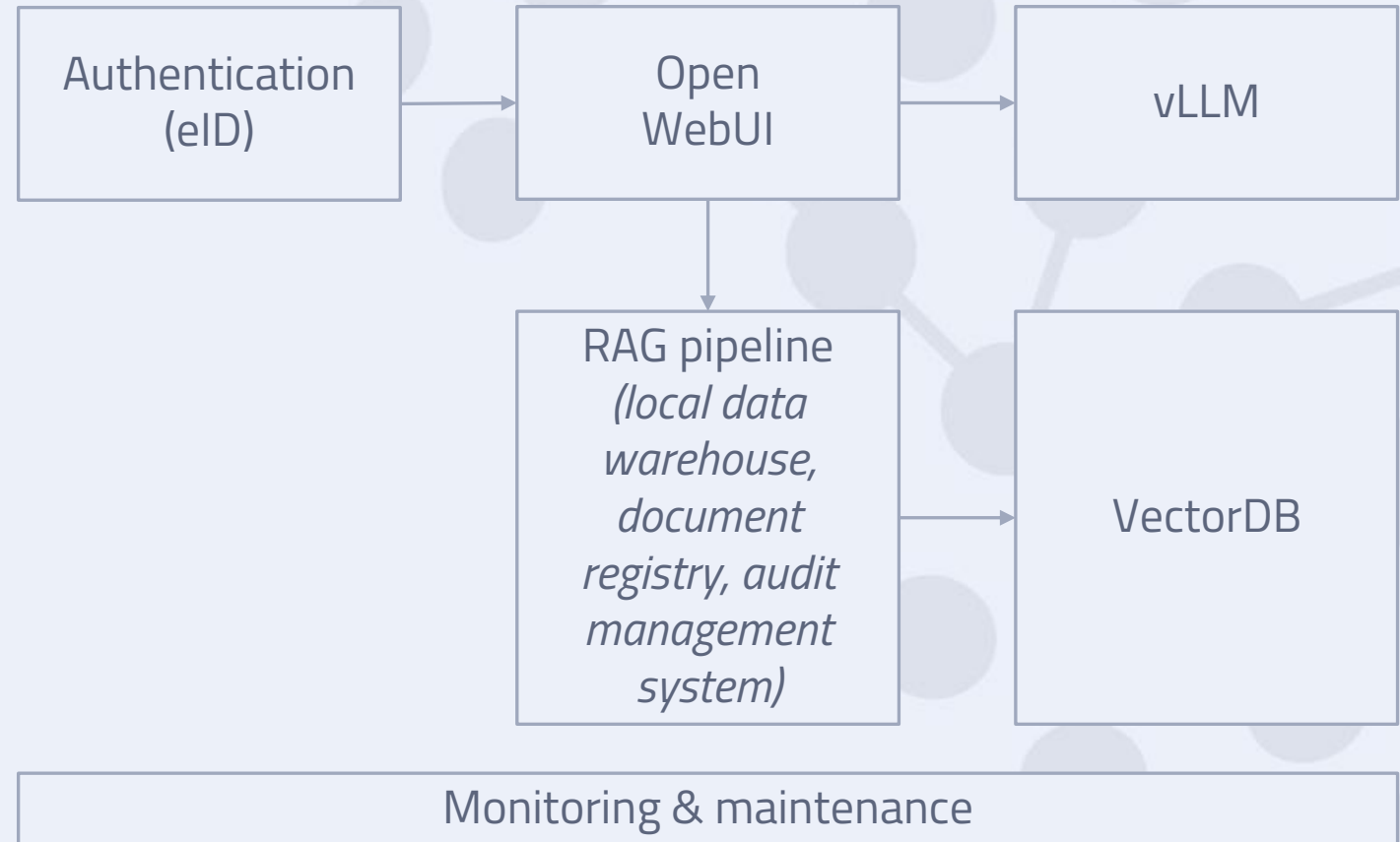
custom on-prem or government cloud-based solutions



- » Over half of our data is for internal use only
- » To trust hyperscalers data residency policy?
- » Custom solution enables working with all SAI-s data, provide datasets based on user profile.



Are you implementing on-prem AI?



Limited capacity vs vibrant ecosystem



how to benefit the whole organization?

- » Management on-boarding and implementation plan
- » Engaging external partners for training and developing systems
- » Developing organization-specific training to engage more staff in AI (hands-on)
- » Regular information exchange and power-users sharing their use-cases

» AI tools as means to learn new skills and
enhance SAI capacity

The logo for the IT & IT Audit Self-Assessments tool. It features a stylized globe composed of blue, red, and green dots, with a network of lines connecting them. To the right of the globe, the text "INFORMATION TECHNOLOGY & INFORMATION TECHNOLOGY AUDIT" is written in a small, blue, sans-serif font, and "Self-Assessments" is written in a smaller, blue, sans-serif font below it. A horizontal bar with four colored segments (blue, red, grey, green) is positioned below the text.

IT & IT Audit Self-Assessments
COBIT-based maturity self-assessment

Home Fill questionnaire Analyst

Welcome

This tool collects individual assessments (actual & desired state) for IT audit maturity, then aggregates averages for the analyst.

[I am a worker — fill the questionnaire](#)

[I am an analyst — view results](#)

What it does

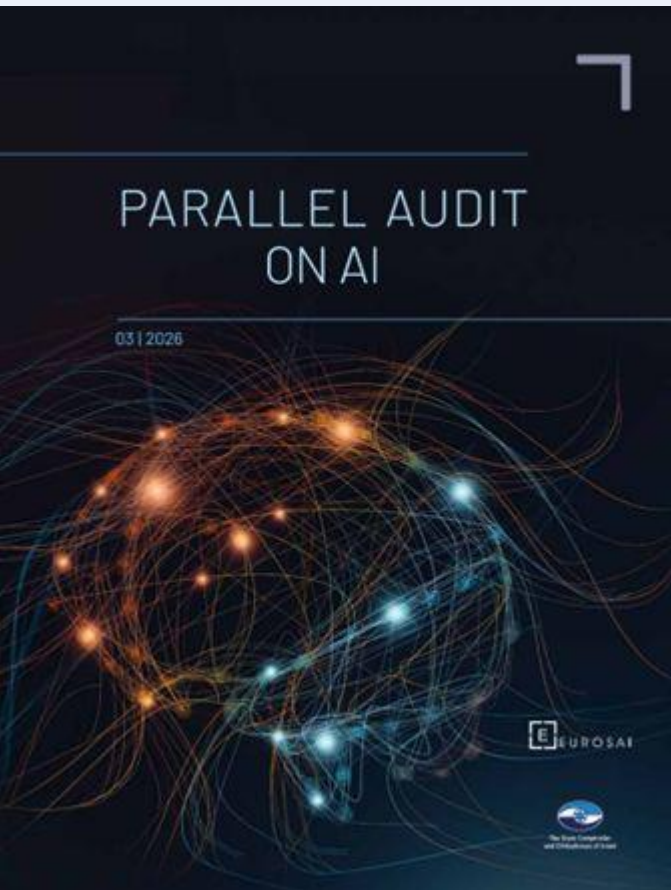
- Workers answer Parts 1–5 (0–5 scale) with optional comments.
- All answers are stored in a local SQLite database.
- Analyst dashboard shows per-question averages, gaps, and respondent counts.
- Export all raw responses to CSV.

(POC for ITSA/ITASA exercise tool, not a final product)

Auditing AI in the Public Sector



Audits in EUROSAI region so far *mostly* focussed on AI governance, not AI models or applications.



Auditing AI in the Public Sector

looking to the future



Module 1: Introduction to AI and Its Implications in Government

- Course Overview, Methodology and Practical Guidance – ESTONIA
- Understanding AI Fundamentals – USA
- AI in Government Operations – SLOVENIA
- Regulatory and Ethical Considerations – SLOVENIA

Module 2: Security and Data in AI Systems

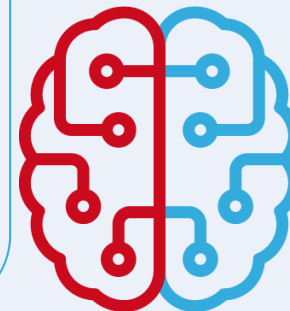
- Threat Landscape for AI Systems – USA
- Data Governance in AI Systems– USA/ESTONIA
- Information Security Considerations - ESTONIA
- Privacy-Enhancing Technologies - ESTONIA
- AI in Cyber Defense: Tools and Techniques – INDIA

Module 3: Auditing AI Systems: Frameworks and Methodologies

- Auditing Fundamentals & AI-Specific Considerations – ESTONIA/ISRAEL
- Planning the Audit – ISRAEL
- AI Governance and Risk Management – SLOVENIA
- Evaluating Cybersecurity Measures in AI Environments – ESTONIA
- Techniques to Audit AI Models – SWITZERLAND
- Case Study: Auditing AI Models and Algorithms – THE NETHERLANDS

Module 4: Future Trends and Continuous Learning

- Emerging Trends in AI and Auditing – ARABOSAI
- Continuous Professional Development – ARABOSAI, INDIA



ITWG RESEARCH
AND TRAINING HUB



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Thank you!

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