

LOFA

LEVERAGING ON
TECHNOLOGICAL ADVANCEMENT

Pioneers

DRIVING CHANGE BY LEVERAGING ON TECHNOLOGICAL ADVANCEMENTS

Welcome

Why does Leveraging on Technological Advancement (LOTA) matter for SAI Audits?

We live in a constantly changing world and Supreme Audit Institutions need to adapt to changes if they want to stay relevant. Exponential technological advancement has been changing the way we live and with the Covid-19 crisis, this process has only been accelerated. With technological advancements, organizations and people must store, organize, and use enormous volumes of data, process this data faster and safer than ever before, use a variety of tools and technologies, and cope with greater speed of change.

Governments around the globe are also investing in technology and introducing new systems. On the one side, investments in technology can help governments to optimize their functions, automate processes, and provide better services for their citizens. On the other side, digital solutions may be vulnerable to external attacks, corruption and create new levels of complexity and exclusion.

This demands that SAI's obtain new skills and knowledge to cope with these new audit subjects. Therefore, it is important for SAIs to understand the technological change around them, to assess the implications of this change for their audit working, to leverage on technological advancement in SAI audits, and to be able to audit technologies employed by governments.

What is LOTA Pioneers?

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What will a LOTA Pioneer look like?

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How will IDI grow LOTA Pioneers?

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How can you become a LOTA Pioneers?

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Welcome

What vision is LOTA working towards?

For SAIs it is important to understand the technological change around them, to assess the implications of this change for their working, to leverage on technological advancement in SAI audits and to be able to audit technologies employed by the government.

SAIs stay relevant by a) leveraging on and b) auditing technological advancements

In the LOTA initiative we will work towards the vision of seeing

- effective use of fit for purpose technology solutions for SAI audits and
- high quality and high impact audits of government actions for technological advancement from the perspective of accountability, transparency, effectiveness, and inclusiveness.

Embedded within this vision is our vision of seeing SAIs mainstream gender and inclusiveness considerations in their use of technology and SAIs contributing to mainstreaming of gender and inclusiveness considerations through their audits.

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How will IDI grow LOTA Pioneers?

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How can you become a LOTA Pioneers?

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What is LOTA Pioneers?

LOTA Pioneers (2023-2024) is one of the main vehicles for realising the LOTA vision. It is an initiative that aims to transform a pool of SAI auditors into change agents who bring technology to SAI's audit world by scanning their internal and external audit environments to strategize for leveraging on technology in audits and auditing the use of technology by governments.

To begin with this initiative will be offered in English for up to 25 SAIs. Each SAI is requested to nominate two persons from different leadership levels in the SAI. While one will act as LOTA Pioneer Strategy, the other will act as LOTA Pioneer Audit.

Besides creating a pool of LOTA Pioneers, this initiative is expected to result in LOTA scans, LOTA strategies and LOTA audits at the participating SAI level.

Those candidates who successfully complete their education, scan / strategy and audit assignments will graduate as IDI's LOTA Pioneers and become a part of an alumni network.

LOTA Pioneer - STRATEGY

A functional leader who has the position and willingness to strategize for using technology in SAI Audits and auditing use of technology on a sustainable basis in the SAI. She/He would have the capacity to lead a team to use the LOTA scan tool for developing a LOTA strategy for SAI audits. LOTA is the SAI's strategy for including audits of technology in the SAI's strategic and annual audit plan on a regularly basis. In the long term the change strategy is expected to institutionalize the use of technology in audit and audit of high priority areas of use of technology by governments.

LOTA Pioneer - AUDIT

An audit team leader with the ability to conduct ISSAI based audits of technology or audits using technology. IDI will provide professional education to the pioneers and support them in conducting LOTA scan to develop LOTA strategy and conducting a LOTA audit on a high priority area.

What are benefits of LOTA Pioneers?

Benefits to the SAI

- Gain professionally trained LOTA Pioneers who can drive the change by leveraging on technological advancements in SAI
- Develop LOTA Pioneers who are part of an international network of SAI Technology professionals. Such networking can lead to peer-to-peer exchange and support
- Receive assurance of the education LOTA Pioneers have gone through via execution of the real assignment at the SAI

Benefits for SAI Auditors

- Gain a technology-related education designed for the SAI context
- Run a technology-related assignment for the SAI when supported by experienced mentors
- Develop technology-related knowledge, skills and attributes required to drive the change by leveraging on technological advancements
- Receive access to high quality learning materials
- Recognition as a LOTA Pioneer at SAI, regional and international level.
- Form a network of technology SAI professionals
- Opportunities to participate and contribute to technology audit initiatives at the regional and international level.

What will a LOTA Pioneer look like?

Being an effective, accountable, and inclusive LOTA Pioneer

- Lead organizational change
- Create strong stakeholder coalition
- Articulate a commitment to diversity, equity, and inclusion
- Ensure accountability for self and the team
- Demonstrate emotional and cultural intelligence
- Demonstrate professional, responsible, and value-driven behavior
- Communicate effectively and inclusively

Strategize for digital transformation in audits

- Assess the external and internal IT environment of SAI using LOTA Scan
- Understand the value of auditing government's use of technology
- Assess the SAI's use of technology in audits
- Identify ways in which SAIs can set up enabling organizational mechanisms for addressing technology
- Identify ways in which SAIs secure resources and capacities for addressing gaps
- Identify the available indicators for measuring the result of LOTA Strategy
- Develop impact-driven change strategy for implementing the results of LOTA Scan

Bringing technology into the audit world

- Define the audit objectives based on LOTA Scan results
- Develop audit plans and methods factoring diversity, equity, and inclusion
- Incorporate impact throughout the audit process
- Select and apply appropriate use (comply with regulatory frameworks) of data collection, transformation, visualization methods, tools, and applications in audits (compliance, performance, or financial)
- Identify IT component in audits and choose appropriate strategy for auditing use of technology
- Conduct a LOTA audit (compliance, performance, or financial)
- Manage quality of LOTA audit

How will IDI grow LOTA Pioneers?

Integrated education and support

IDI will provide each LOTA Pioneer with professional education to develop competencies as LOTA Pioneers and mentoring support to carry out their scan, strategy and audit assignments successfully. Together with experts from, within and outside the INTOSAI community, we have developed a syllabus mapped to the competency framework for LOTA Pioneers. This syllabus will be delivered through professional education modules, social learning sessions and on the job support for carrying out assignments in a blend of online and in person formats.

Each auditor participating in LOTA Pioneers will cover the modules related to being an effective, accountable, and inclusive LOTA Pioneer. Then auditors will have a deep dive into selected learning tracks:

- a) Strategize for digital transformation in audits track provides LOTA Pioneer with competencies required to conduct LOTA Scan and lead the strategic change in the organization.
- b) Bringing technology into the audit world track provides LOTA Pioneer with competencies required to conduct LOTA Audits either using data analysis in SAI audits or conducting audits of IT systems. This track covers
 - use of data analysis tools and techniques to transform and clean data; find trends, exceptions in data; visualize data use descriptive and diagnostic analysis; use various tools for data analysis (LOTA Pioneers is vendor agnostic). Other advanced techniques such as machine learning, artificial intelligence, remote sensing, GIS techniques are mentioned in the program, but the training is out of scope of LOTA Pioneers for now.
 - evaluation of organization information technology infrastructure, management, policies, procedures. Pioneers will be able to work with wide range of IT systems and conduct audits covering different aspects of technology audits. The audits of emerging technologies such as AI, Blockchain, 5G, cybersecurity concerns, operational technology is out of scope.

[Click this link to see the detailed syllabus for LOTA Pioneers.](#)

How will IDI grow LOTA Pioneers?

LOTA Mentors to support LOTA scan, strategy and audit

Based on their learning and reflections, the LOTA Pioneers will:

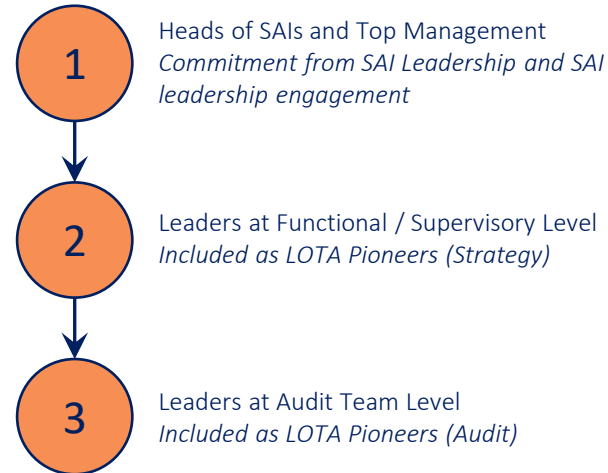
- LOTA Pioneers Strategy will lead a team to conduct a LOTA scan and develop a LOTA strategy based on the scan. IDI mentors will support the scan and the development of this strategy.
- LOTA Pioneers Audit will carry out LOTA audits on high priority topics, using appropriate data analytics. IDI mentors will support the pioneers in planning, conducting and reporting stage of the audit

LOTA Accountability Buddies

Besides LOTA Mentors, LOTA Pioneers will act as LOTA Accountability Buddies for each other. They will support each other's journey, nudge each other into action and successful completion of their projects.

The LOTA Pioneers Leadership Continuum

Successful transformation and change initiatives require sponsorship and support throughout the SAI leadership chain. Through this initiative the IDI plans to reach out to three levels of SAI leadership

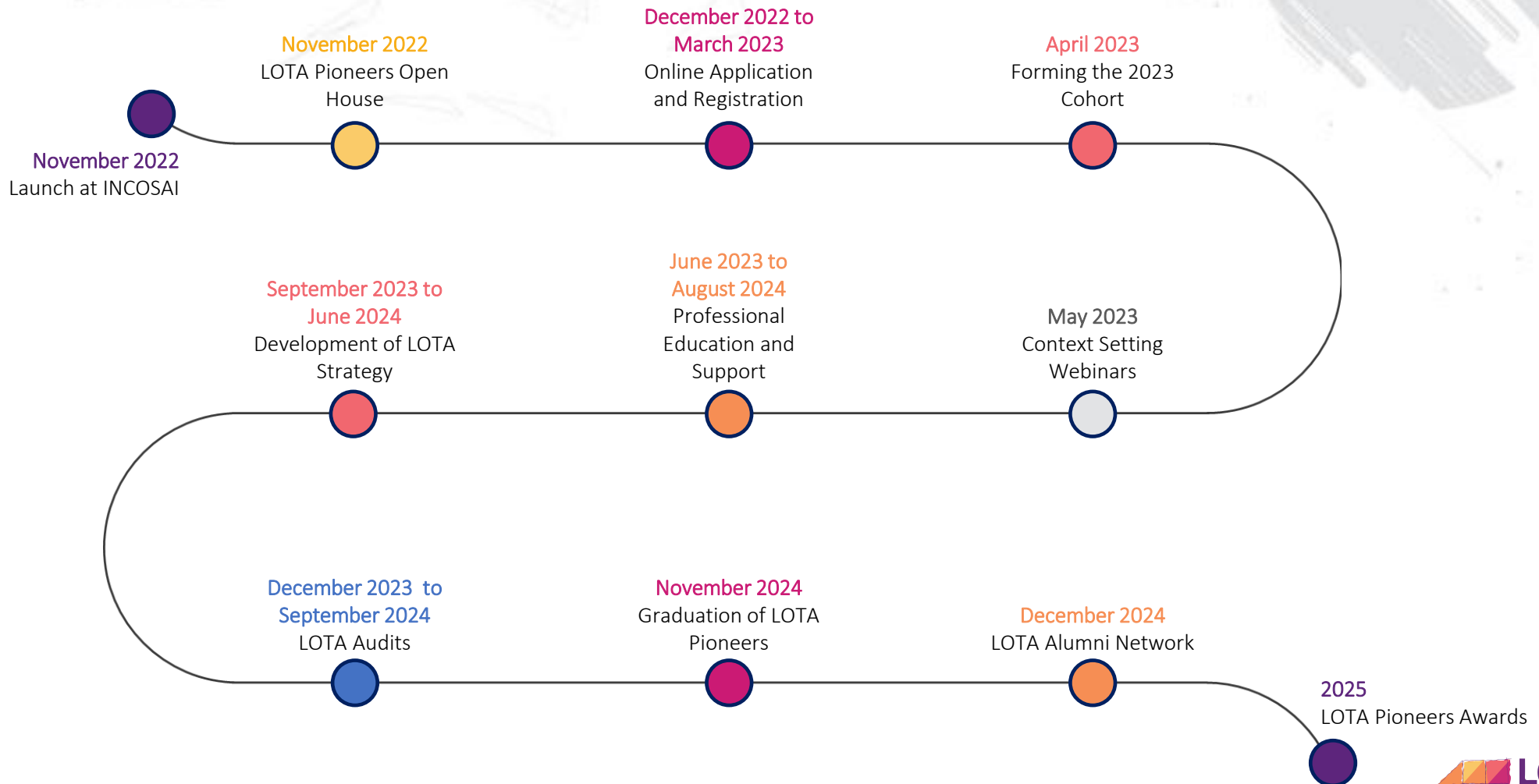


LOTA Pioneers AWARDS and ALUMNI

IDI will give out LOTA Pioneers Awards for LOTA Strategy and LOTA Audit.

LOTA Pioneers Alumni will provide space for fostering a professional network of pioneers across the cohorts and facilitating their continuous professional development. This alumni network will be connected to LOTA Connect which is visualized as a broader network of technology and audit professionals.

What will the journey look like?



How can you become a LOTA Pioneer?

Would you like to become an IDI LOTA Pioneer graduate? Would you like to join the community of LOTA Pioneers and make a difference? Would your SAI like to develop a LOTA strategy? Would you like support in conducting a LOTA audit? Would you like to be seen as a SAI that stay relevant to technological advancement through your audit work?

We welcome SAIs to apply by nominating the following individuals from their SAI:

Please nominate a LOTA Pioneers (Strategy) who

- Is passionate about contributing to equality and inclusion.
- Is at the functional or supervisory audit leadership level – linking the SAI audit staff and the SAI leadership.
- Is involved in strategic audit planning of the SAI and has a vision for mainstreaming equality and inclusion considerations in SAI audit practice
- Has been involved in change management
- Is an experienced compliance or performance auditor
- Has a team who will work with her/him in developing the EFA strategy
- Is fluent in English (written and spoken).
- Is a team player and has a collaborative approach
- Behaves professionally and in the public interest.
- Delivers to time and quality
- Is able to work online
- Is available and willing to participate in the entire initiative.

Please nominate a LOTA Pioneers (Audit) who

- Is passionate about contributing to equality and inclusion.
- Is at the supervisory or team leader leadership level – leading audits
- Is an experienced compliance or performance auditor.
- Preferably with experience of auditing social sector and government's development programmes.
- Has an audit team who will work with her/him in conducting the EFA audit
- Is fluent in English (written and spoken).
- Is a team player and has a collaborative approach
- Behaves professionally and in the public interest.
- Delivers to time and quality
- Is able to work online
- Is available and willing to participate in the entire initiative

How can you become a LOTA Pioneer?

What support does the SAI need to commit to?

The SAI Leadership needs to be committed to developing and implementing a LOTA strategy that is fit for purpose for the SAI. Based on the strategy the SAI leadership should be willing to conduct LOTA audits on topics of high priority on a regular basis.

Head of SAI and SAI Top Management fully support LOTA Pioneers participation in the LOTA initiative and are willing to commit the time required by LOTA Pioneers to undergo professional education and complete their assignments successfully.

Head of SAI and SAI Top Management fully support the LOTA Pioneers proposals and are willing to commit resources for the implementation of the SAI change strategy in the SAI.

SAI will nominate appropriate teams to work with the LOTA Pioneers for developing LOTA strategy and conducting the LOTA audit.

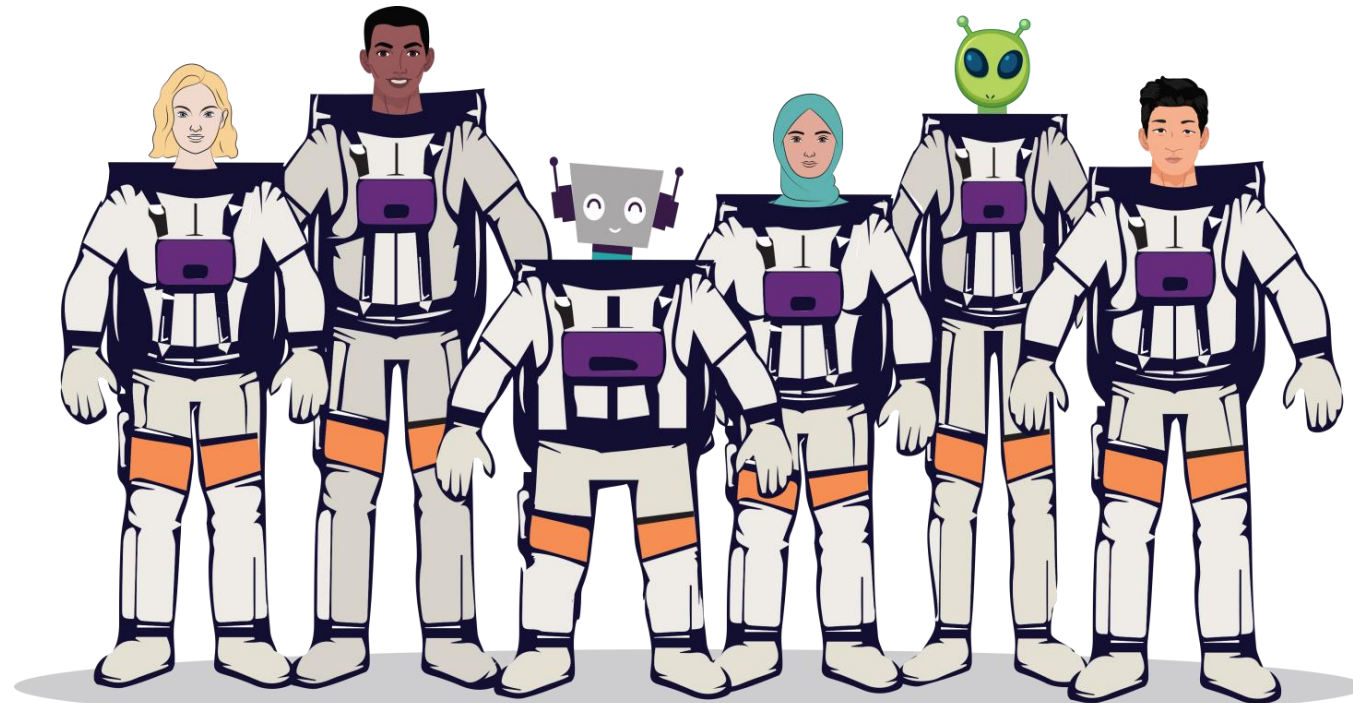
Head of SAI and SAI Top Management nominate LOTA Pioneers as per indicated eligibility criteria.

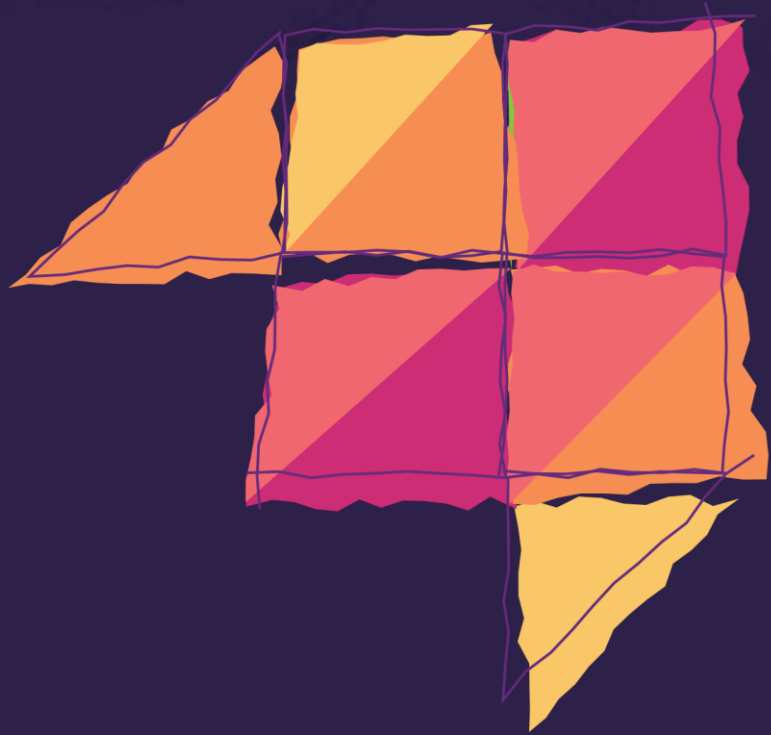
SAI leadership commits to sustaining the LOTA audit practice in the SAI.

Graduating LOTA Pioneers

Candidates who successfully complete the professional education and complete their assignments of developing LOTA Strategy and conducting LOTA Audit will graduate as LOTA Pioneers (Strategy) and LOTA Pioneers (Audit). They will become a part of the alumni network and eligible to apply for the LOTA award. We hope that they will contribute to LOTA actions at the SAI, regional and IDI level.

We encourage SAIs to nominate qualified women candidates.





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