

AI & TECH IN AUDIT – CHALLENGE 2026

Co–creating tech & AI solutions for SAI audit

IDI's AI & Tech in Audit Challenge, is a global initiative that brings together SAI auditors, and AI and tech experts to co-create practical and useful solutions for use of tech and AI in SAI audit. The Challenge includes a global sandbox where multidisciplinary teams develop tech and AI prototypes across key audit tracks, with a strong focus on inclusion, ethics and real-world application. The sandbox provides a safe space with professional education, mentorship, and collaboration opportunities to experiment and explore tech and AI solutions for diverse SAI contexts. The second part of the initiative includes awards for the winners of the Challenges and support for implementation of selected solutions in selected SAIs.

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INTOSAI IDI DEVELOPMENT INITIATIVE

CONTEXT SETTING

Across the INTOSAI community, SAIs are navigating a rapidly evolving public-sector landscape shaped by digital transformation, data-driven decision-making, and the accelerating adoption of artificial intelligence.

Between 2022 and 2025, the LOTA (Leveraging on Technological Advancements) initiative helped SAIs stay relevant by both using technology in audit and auditing technology used by governments. As interest in AI grew and its implications for public governance became more profound, IDI reframed LOTA as Audit Tech & AI to bring AI more centrally into the support provided to SAIs.

This reframing also aimed at prioritising ISSAI-based financial, performance, and compliance audit practices, and aligning the use of tech and AI solutions to each audit stream. It also reinforces the dual role that remains at the heart of Audit Tech & AI:

- Using technology and AI in audit, to enhance audit quality, efficiency, and impact.
- Auditing technology and AI used by governments, to ensure ethical, effective, and accountable public-sector digital transformation.

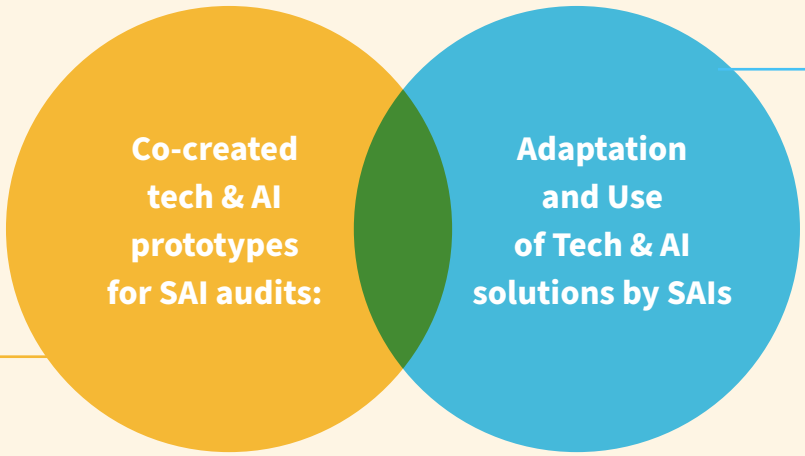
The Audit Tech & AI initiative envisions a future where SAI audit practices systematically use technology and AI to deliver high-quality, high-impact audits, and where SAIs contribute to the ethical and effective use of technology and AI by governments. This vision is embedded in the IDI Strategic Framework 2024–2029 and supported through four dimensions: auditor competence, leadership development, sustainable audit practices, and stakeholder coalitions.

The AI & Tech in Audit Challenge 2026–2027 builds directly on this strategic foundation. It responds to the growing need for SAIs, especially in developing contexts, to experiment, innovate, and co-create practical solutions that integrate AI and technology into audit systems. It also recognises that SAIs cannot do this alone. They need multi-disciplinary teams, partnerships, and a safe space to learn, test, and adapt emerging technologies.

WHAT DOES THE CHALLENGE AIM FOR?

The AI & Tech in Audit Challenge is a global initiative bringing together SAI auditors, AI and technology experts from SAIs and key stakeholders with twin objectives:

Co-creating fit for purpose prototypes for use of AI and tech in SAI audit systems, mainly in developing country context.



Bringing together peers and stakeholders to support selected SAIs in developing countries in adapting appropriate prototypes developed as a part of the Challenge in their audit practices.

HOW DOES IT WORK?

The AI & Tech in Audit Challenge 2026 – 2027 combines two powerful formats:

1. In 2026 we will start with a global, hackathon-style initiative bringing together 75 SAI auditors and technology/AI specialists into 15 multidisciplinary teams. Over six months, teams will design, test, and prototype practical solutions for use of tech and AI in SAI audit systems.
2. In 2027 we will provide SAI level support to selected SAIs to adapt appropriate prototypes in their SAI audit systems.

Participants will learn by doing working with peers from the community to solve real audit challenges using emerging technologies. All participants will receive professional education, mentorship, and access to a global network. All teams will develop a prototype.

Challenge at a Glance

- 75 participants
- 15 multidisciplinary teams
- 10 specialised tracks
- 6-month innovation journey
- Global collaboration
- Tech & AI prototypes for SAI audit systems
- Support to selected SAIs for adaptation of prototypes in SAI audit systems

The Challenge offers:

A Sandbox providing a safe space for education & experimentation

Mentorship from audit and AI & Tech experts

Professional education across ten specialised audit-tech tracks

A global platform to pitch, refine, and showcase innovative prototypes

SAI level support for adapting appropriate prototype in SAI audit systems

WHO CAN PARTICIPATE?

IDI will invite the following organisations to participate

All SAIs from the INTOSAI community

INTOSAI bodies and regions

Key external partners and stakeholders

WHAT DOES THE CHALLENGE LOOK LIKE?

15 Challenge Teams

We are aiming to put together 15 Challenge Teams. Each Challenge Team will consist of five participants drawn from different SAIs, regions, and external partner organisations to encourage diverse perspectives and cross-disciplinary collaboration. Each team will include:

- 1 Team Leader (from either audit or tech/AI background or both)
- 2 SAI Auditors with experience and/or expertise
- 2 Technology/AI experts from SAIs or external stakeholders

15 Challenges across ten tracks

Each team will define its own challenge statement, identifying a concrete problem or opportunity related to the use of technology and AI in the public audit ecosystem. A Challenge Council will review and approve these proposed challenges to ensure they are well-scoped, relevant, and aligned with the overall objectives of the initiative. Once approved, teams will proceed to develop prototypes of AI-enabled tools, digital systems, or data-analytics approaches within one of the ten thematic tracks.

Six Golden Principles of the Challenge

Audit-first approach – technology serves audit quality and impact.

Collective intelligence: build on what exists; don't reinvent the wheel.

Strengthened professional judgement in tech-enabled audits.

Safe space for innovation and experimentation.

Accountability, ethics, and standards at the core.

Gender equality and inclusion. Leave no SAI behind.

Ten thematic tracks

1 AI & TECH IN FINANCIAL AUDIT

Develop AI and technology solutions to enhance the efficiency and effectiveness of financial statement audits within SAIs. The prototype can be developed for any part of the financial audit process, including risk assessment, audit planning, data extraction and testing, anomaly detection, sampling, evaluation of audit evidence, forming audit opinions, and reporting.

2 AI & TECH IN PERFORMANCE AUDIT

Develop AI and technology solutions to enhance the efficiency and effectiveness of SAI performance audit practices. The prototype can be developed for any part of the performance audit process, including horizon scanning, strategic portfolio development, audit planning, evidence gathering, data analysis to support conclusions, framing recommendations, data visualisation, follow up, communication with stakeholders, and stakeholder mapping.

3 AI & TECH IN COMPLIANCE AUDIT

Develop AI and technology solutions to enhance audits that assess compliance with laws, regulations, policies, and procedures. The prototype can be developed for any part of the compliance audit process, including selection of audit topics or the subject matter, audit planning, gathering and evaluating evidence, use of data analytics, analysis of non-compliance patterns, formulation of conclusion and recommendations, and reporting and follow-up.

4 AI & TECH IN SYSTEMS OF AUDIT QUALITY MANAGEMENT

Develop AI and technology solutions to strengthen systems of audit quality management within SAIs. The prototype can be developed for any part of the system of quality management, including establishing quality objectives, identifying and assessing quality risks, designing and implementing responses, monitoring the system and remedying deficiencies, evaluating its effectiveness.

EXAMPLE

A country's regulations require hospitals to record and disclose key information whenever medical equipment is loaned between facilities, such as the items transferred, dates, receiving and lending hospitals, approvals, and authorising signatures. However, there is no standardised reporting template, and hospitals upload the records as PDF documents to a public website in different formats.
An AI-enabled compliance audit solution could download the PDFs, apply OCR to extract the text, and then analyse the unstructured content against the regulatory requirements. The tool could identify whether the required information is present, flag missing or inconsistent fields, detect whether the necessary authorisations are documented, and generate an exception report for auditors to review.

5 AI & TECH IN STRATEGIC AUDIT PLANNING

Develop AI and technology solutions to enhance strategic and annual audit planning within SAIs. The prototype can be developed for any part of the strategic planning process, including audit universe mapping, risk assessment, prioritisation of audit topics, portfolio development, resource allocation, and horizon scanning.

6 AI & TECH IN FOLLOW UP SYSTEMS

Develop AI and technology solutions to enhance the tracking and monitoring of audit recommendation implementation. The prototype can be developed for any part of the follow up process, including recommendation tracking, monitoring implementation progress, verification of actions taken, analysis of implementation rates, and reporting on audit impact.

7 AI & TECH IN DEMONSTRATING AUDIT IMPACT

Develop AI and technology solutions to strengthen how SAIs measure, communicate, and demonstrate the value and impact of audit work. The prototype can be developed for any part of the impact demonstration process, including impact measurement, data analysis, visualisation, public reporting, stakeholder communication, and narrative development.

8 AI & TECH IN AUDITING EQUAL FUTURES

Develop AI and technology solutions to support more inclusive, equitable, and gender responsive audit approaches. The prototype can be developed for any part of the audit process, including identification of equality related risks, data collection and analysis, assessment of disparities, evaluation of policy impacts, and reporting on inclusion and equity.

EXAMPLE

A country's procurement rules require competitive bidding for contracts above a certain threshold, with disclosure of winning bidders and contract values. However, data is scattered across disconnected spreadsheets and scanned PDFs, making collusion or favouritism hard to detect. An AI-enabled anti-corruption audit solution could automatically extract and link this data, apply network analysis to map relationships between bidders and officials, and flag anomalies, such as repeated wins by the same supplier with minimal competition, or contracts split just below the threshold. The tool would generate a risk-based exception report for auditors to investigate.

9 AI & TECH IN AUDITING TO FIGHT CORRUPTION

Develop AI and technology solutions to enhance the detection, prevention, and investigation of corruption and fraud in the public sector. The prototype can be developed for any part of the anti-corruption audit process, including corruption risk assessment, data analysis to detect anomalies, investigation support, monitoring of high risk areas, and reporting.

10 AI & TECH IN AUDITOR EDUCATION

Develop AI and technology solutions to enhance auditor education, professional development, and knowledge management within SAIs. The prototype can be developed for any part of the education process, including competency assessment, personalised learning, training delivery, simulation-based learning, knowledge sharing, and performance tracking.

EXAMPLE

Auditors often need to work with professional standards, guidance, and methodology documents that are only available as PDF files. This makes the standards less accessible and harder to navigate, particularly when users are unsure which standard applies to a particular audit issue or which section of a standard is relevant to their question. An AI-enabled education solution could develop a bot that can interrogate the standards, retrieve relevant content, and answer questions in plain language. The bot could help users identify the correct standard, point them to the relevant sections, explain key requirements, and support learning and consistent application of the standards in practice.

What We're Looking For

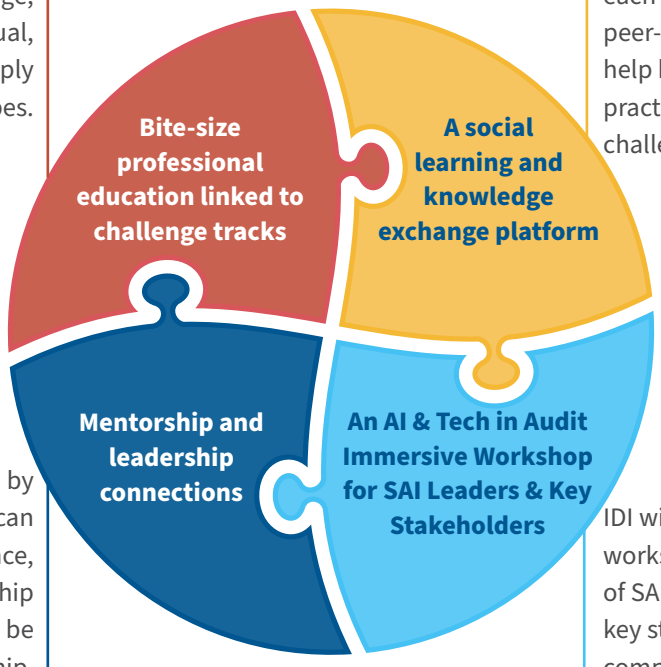
- **Practical, scalable solutions with clear use cases in audit**
- **Innovative applications of AI, data, and digital tools**
- **Designs that can be adapted across diverse SAI contexts**
- **Prototypes that demonstrate real value for auditors and stakeholders**

AN IDI SANDBOX

The IDI Sandbox will serve as a structured yet flexible environment where participants can learn, experiment, and co-create solutions in a safe, supportive, and collaborative setting. It is designed to give teams the space and guidance they need to access education, exchange knowledge, explore ideas and prototype AI-enabled solutions aligned with their approved challenge statements. Within this Sandbox, participants can take risks, iterate quickly, and learn from peers and mentors without fear of failure.

The Sandbox will include four interconnected elements:

Participants will access short, focused learning modules directly tied to the ten thematic tracks. These micro-learning units will provide just-in-time knowledge, technical, ethical, and contextual, so teams can immediately apply what they learn to their prototypes.



The Sandbox will function as a community hub where teams can share insights, ask questions, exchange resources, and learn from each other's experiences. This peer-to-peer interaction will help build a global network of practitioners working on similar challenges in different contexts.

Participants will be supported by a diverse pool of mentors who can provide strategic guidance, technical advice, and leadership insights. Teams will also be connected to SAI Leadership. These connections will help teams refine their ideas, strengthen their prototypes, and navigate practical implementation considerations.

IDI will organise an immersive workshop to bring together Heads of SAIs, SAI Senior management and key stakeholders for both personal competence development as well sharing reflections and learning from peer leaders about opportunities, challenges and solutions for use of AI and tech in audit in their SAIs.

AI & Tech in Audit Challenge Award

An AI & Tech in Audit Challenge Council, composed of experts from SAIs and partner organisations, will select the winning team for the AI & Tech in Audit Challenge Award. However, all developed solutions remain valuable outcomes of the Challenge. Non-winning prototypes will still be eligible for further development, scaling, and adaptation by selected SAIs during the 2027 implementation support phase.

SAI level support for adapting the prototypes from the Challenge (2027 onwards)

IDI will work together with partners and Challenge Teams in supporting selected SAIs in developing country context, in adapting appropriate prototypes developed in the Challenge to enhance SAI audit systems. The experiences and lessons learned from these pilots will be documented and shared.

TIMELINE

Open Houses
15 JUL 2026
05 AUG 2026

Challenge Team Selection and Formation
AUG 2026

Approval of challenge topics by the Challenge Council
OCT 2026

Prototype development in the Sandbox by Challenge Teams
OCT 2026–FEB 2027

Challenge council decides on the award
APR 2026

NOMINATION DEADLINE: 15 AUGUST 2026

15 AUG 2026
Applications received by IDI

SEP–OCT 2026
Education & Exploration in the Sandbox to define challenges

OCT–NOV 2026
Immersive workshop for SAI Leaders

MAR 2027
Open Final presentations & evaluation

2027 ONWARD
SAI level support for adapting appropriate prototype

REQUEST FOR APPLICATIONS FROM SAIS AND PARTNERS

We would like to invite SAIs and partners to send us the following information for applying for the challenge

Nomination for the Challenge

We request SAIs and partner organisations to nominate between one and five persons who meet the following criteria:

- SAI Auditors/ audit leaders with demonstrated experience and competence in financial, performance, compliance auditing.
- SAI auditors/audit leaders with demonstrated experience and competence in working with investigations, forensics, integrity.
- SAI auditors with experience and expertise in working with auditor competency development, audit methodology, system of audit quality management, audit planning and follow up systems
- Specialists in use of AI, data analytics, digital tools or IT systems in audit
- Audit or Tech & AI leaders with demonstrated ability to lead global teams and manage projects.
- Leaders and professionals who are curious, innovative, collaborative and eager to experiment with use of tech and AI in Audit.
- Leaders and professionals who demonstrate an understanding of the developing SAI context and are passionate about leaving no one and no SAI behind.
- We encourage SAIs and partners to nominate women leader, auditors and tech & AI experts.
- SAIs are encouraged to nominate gender balanced teams

Suggestions for Challenge topics based on SAI needs

We invite each SAI / partner to suggest specific topics or areas within the 10 challenge tracks, based on the needs of their SAIs. We also request SAIs from developing countries to indicate if they would like to be supported in adapting prototypes developed by the Challenge Teams for the audit systems in their SAIs.

NOMINATION DEADLINE: 15 AUGUST 2026

LEAVING NO ONE AND NO SAI BEHIND

The initiative will embed inclusion across four core dimensions: inclusive participation, inclusive mentorship, inclusive Sandbox content, and inclusive prototypes and solutions.

1 INCLUSIVE PARTICIPATION

We will encourage SAIs to nominate gender-balanced teams and promote broad regional representation, ensuring participation from all INTOSAI regions. This approach supports equitable access to the Challenge and helps cultivate diverse perspectives from the outset. To strengthen accountability and learning, we will also collect gender-disaggregated data for monitoring and reporting.

2 INCLUSIVE MENTORSHIP

IDI will recruit a diverse core team and mentor pool, bringing together expertise from different regions, genders, and professional backgrounds. This ensures that every team receives guidance informed by a wide range of lived experiences and perspectives.

3 INCLUSIVE SANDBOX CONTENT

All learning materials will use inclusive language and incorporate dedicated modules on ethics and AI. Social learning will include a focus specifically on the needs and contexts of developing countries including Small Island Developing States (SIDS), ensuring that the curriculum speaks to diverse contexts.

4 INCLUSIVE PROTOTYPES AND SOLUTIONS

Teams will be required to explicitly integrate gender and inclusion considerations into their final project pitches. This will help ensure that the AI solutions developed are not only technically sound but also ethically robust, socially responsible, and applicable in diverse SAI contexts.

5 FUTURES AUDIT TRACK

A dedicated track for the Equal Futures Audit will be introduced, providing a focused space to advance gender equality and inclusion in audit practices and encourage innovation in this area.

6 AWARD CRITERIA ON MAINSTREAMING INCLUSION

Gender and inclusion will be an explicit criterion for the award. This ensures that these principles are systematically assessed and rewarded across all submissions, reinforcing their importance throughout the initiative.

INTOSAI IDI DEVELOPMENT INITIATIVE