Summer 2026

EUROSAI
European Organisation of Supreme Audit Institutions

N° 13

INNOVATIONS

The innovation ecosystem

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The innovation ecosystem

By ***Amélie de Montchalin***
First president of the French Cour des comptes

Editorial

Dear readers,

As the new First president of the French SAI, I am happy and honored to write my first editorial of the EUROSAI Innovations newsletter, which is dedicated to innovative audit approaches, new ways of engaging with stakeholders or new management concepts. It is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1.

This Summer 2026 issue is focused on the **Innovation ecosystem**, and wishes to give better knowledge of **actors and tools** created by or available for SAIs, in order to help them to boost innovation.

The **French** SAI, for instance, has implemented **many innovations** in recent years, which are **transferable to its peers**, based on their level of maturity.

At my request, an **AI charter is being drafted**, founded on one core principle: **freedom to test and use AI, balanced by requirements for human oversight**, data privacy and security, transparency, and restraint

As for the SAI of **Kazakhstan**, it has designed a **new and inspiring State Auditor Certification process** relying on an online platform.

Meanwhile, the **International Board of Auditors for NATO (IBAN)** developed an **Auditor Competency Framework** which is transferable to SAIs.

The **European Commission**, on its side, created a **scalable AI tool** that **introduces predictive modelling techniques into the audit process**.

For its part, the SAI of **Lithuania** adopted the "Easy-to-Read" Language on its website to **foster accessibility and digital inclusion**.

Lately, the SAI of the **Netherlands** hosted and conducted a workshop on innovative capacity, which has **nurtured the innovation ecosystem** and resulted in the creation of a worldwide **community of innovation facilitators**.

This workshop was organized by the **Intosai Development Initiative (IDI)**, who has developed a methodology to help SAIs to **evolve from innovation to innovative capacity**.

In the same time, the **German SAI** has decided to held an internal hackathon and regular business lunches on data analysis, in order to create a **focused, informal and creative work atmosphere, prone to innovation**.

Finally, the SAI of **Ukraine** innovated and **designed an audit around an assessment of a specific institution's overall readiness to complete the reform** process and effectively perform its assigned functions.

Whether you are the head or a senior manager of your SAI, an auditor, a datascientist or a specialist of innovation, I hope you will keep on enjoying the reading of the EUROSAI Innovations newsletter and find it inspiring, helpful and practical!

*By **Didier Martin**, General Secretary of the Cour des comptes*

Innovative and Transferable Approaches for SAIs

Between 2020 and 2025, the Cour des Comptes, the French SAI, conducted a five-year reform plan JF 2025.

Within this framework, various reforms were developed through a collective and participatory process: over 1,211 internal staff, as well as 2,200 citizens and 2,500 public auditors helped develop key innovations in various audit-related fields.

The arrival of a new First President in march 2026, **Amélie de Montchalin**, marks a new chapter for the Cour des Comptes. This transition offers an opportunity to review the legacy of JF 2025, and to assess whether they appear transferable to other SAIs.

Citizen Engagement

The JF 2025 framework focused particularly on increasing citizen participation in the Cour des Comptes' activity.

- **Full publication** - Since January 2023, the Court has published 100% of its reports online, significantly enhancing the transparency of its work and increasing its media visibility.
- **Citizen's platform** - Launched in march 2022, this platform allows citizens to suggest themes for audit checks.
- **Reporting platform** - Launched in September 2022, this portal facilitates flagging of noticeable irregularities and dysfunctions in public management.

Structural improvements

The JF 2025 plan also restructured several departments within the Court, achieving efficiency gains, while keeping pace with technological developments.

- **Digital and Data Department** - In 2022, the Court created a Digital and Data Department (DNUM). This "DNUM" has helped develop the institution's digital expertise, foster the use of data in audits, and strengthen cybersecurity.
- **Internal audit committee** – Instated in 2023, to ensure that the Court operates in complete compliance with its own regulations, this committee reinforced audit oversight.
- **Institutional partnerships** - The Court has developed several academic partnerships with renowned higher education institutions (École Polytechnique, ENSAE) and research organizations (CNRS, INRAE).

Students consulting public reports during the European Heritage Days, 2025


The DNUM team, 2026

Human Resources

Moreover, JF 2025 improved the Court's attractiveness as an employer, helping the Court to recruit highly skilled professionals in various fields of expertise.

New recruitment criteria

Since April 2022, broader eligibility requirements have helped recruit staff in diverse fields, such as data science, diplomacy or engineering.

External audit mandates

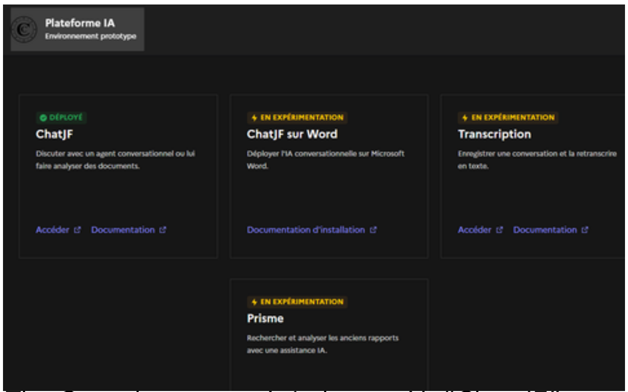
The Court has secured [external audit mandates] for several international organizations, including the UN, the ICAO, the OMC and the IOM. These mandates contribute to the Court's international influence and enable it to ensure that the public funds entrusted to these international organizations are used appropriately.

They also help broaden staff career trajectories, through international assignments and exposure to diverse institutional environments and auditing standards.

Digital transformation, workshops, training & e-learning

The Court has also managed to stay ahead of digital evolutions, and particularly the deployment and use of AI tools within the French public administration.

Since 2021, the Court has implemented a consistent rollout of digital workshops and e—learning, training cycles & events, in order to support staff in adapting to ongoing digital transformations.



The Cour des compte's in-house AI, "Chat JF"

Thanks to its in-house incubator, the Court has also developed its own **in-house AI** for Text Analysis, called "Chat JF".

Audit mission at the International Organization for Migration, in 2025

Public policies

Lastly, the Court has strengthened its contribution to several public policies, by developing new forms of reporting:

- **Annual report on the environmental transition** – Since 2025, the Court has begun launching an [annual report on the ecological transition].

- **Flash audits** – The Court has also begun conducting "flash audits". Created in 2023, these smaller audits produce rapid and efficient assessments of public policies' costs and risks.

Ultimately, the Cour des Comptes' experience under the JF 2025 reform seems largely transferable to its peers, albeit with varying degrees of compatibility.

Younger SAIs may benefit most from visible, legitimacy-building measures such as greater publication and accessible citizen participation channels.

Intermediary SAIs are often better suited to absorb structural and human-resource reforms that build long-term capacity, from new recruitment models to digital upskilling.

For **more mature SAIs, the most useful measures are likely to be those that deepen specialization and strategic impact**, such as in-house AI tools, internal audit oversight mechanisms, thematic annual reporting and rapid-response audit formats.

If you'd like to learn more about these topics, please feel free to [contact us].

***Didier Martin**, General Secretary of the Cour des comptes*

Cour des comptes
FRANCE

*By **Gabiden Zhaxylykov**, Director of Department of Planning, Certification and Methodology, and **Perizat Zhanpeissova**, Head of the Division for Certification, at the SAI of Kazakhstan*

Innovations in Kazakhstan's State Auditor Certification process

Recent innovations in Kazakhstan's **State Auditor Certification process focused on digitalization**, clearer competence requirements, and structured ongoing training.

Certification of state auditors in the Republic of Kazakhstan is a strategic tool for ensuring the quality and effectiveness of the public audit system. The legal basis for certification is the Law of the Republic of Kazakhstan 'On State Audit and Financial Control', which defines the status, functions, rights, and responsibilities of a state auditor, and establishes the requirement for appropriate qualifications.

The **certification procedure is regulated** by the Rules for the Certification of Persons Applying for the Qualification of State Auditor and is implemented with the participation of the National Commission for the Certification of Persons Applying for the Qualification of State Auditor. This Commission assigns two levels of qualification: state auditor and state auditor of the highest category.

To obtain a state auditor certificate, candidates must undergo a **specific certification procedure consisting of two stages**:

1. **Confirmation of knowledge in academic disciplines**, through a qualification exam which covers areas such as accounting, preparation of financial statements for government agencies and quasi-government organizations, compliance auditing, performance auditing.

2. An **interview with the National Commission assessing professional training**, competence, personal qualities, and commitment to professional ethics.

The National Commission is a key element in ensuring objectivity, independence, and uniformity of approach in the assessment of candidates.

The certification process tests not only the level of theoretical training but also the candidate's ability to exercise professional judgment, think analytically, make informed decisions, and adhere to the principles of professional ethics.

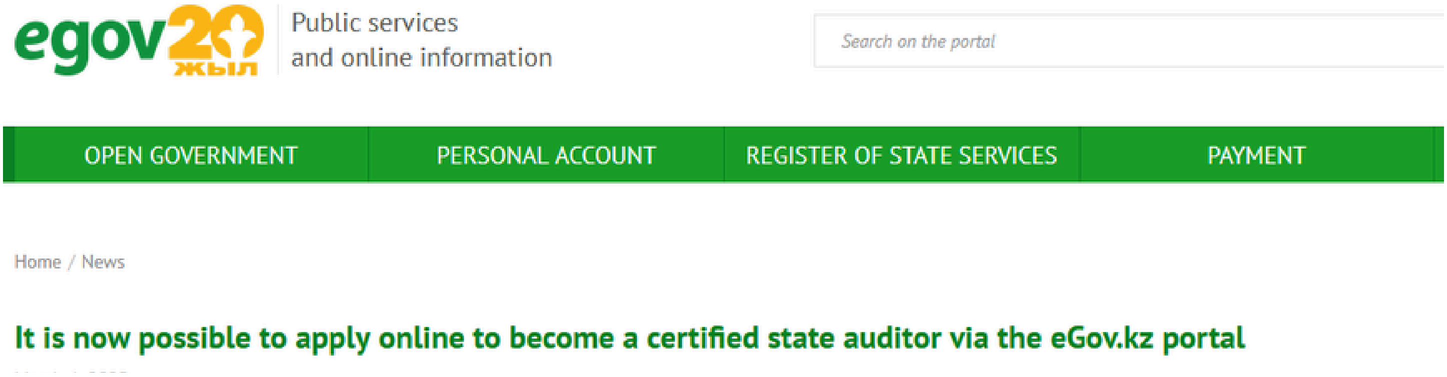
Key recent developments

A significant step in the development of the system was the recognition of certification as a public service from 2023. This decision transferred the certification process to the realm of public obligations, ensuring clear regulation, transparency, and predictability.

The **digitalization of the certification process** followed, with the integration of the 'e-government' portal with the integrated information system of the Supreme Audit Chamber.

Thus, on 17 February 2025, the **web portal** was launched through the national e-government portal (eGov.kz), making the process of providing public services fully operational in electronic format and allowing candidates to apply for a state auditor certificate fully online, to upload all required documents and track application status in their personal account.

This transition reflects the state's policy of **digital transformation and customer-oriented public services**, increasing convenience, accessibility, transparency, and minimizing corruption risks.



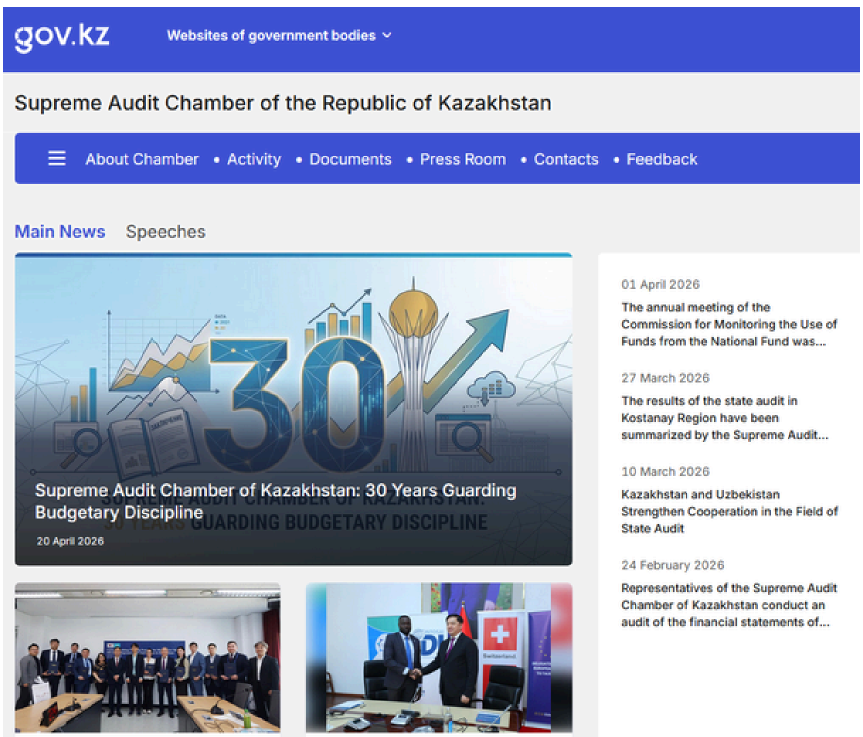
4 main characteristics of the system can be pointed:

1) **Structured certification workflow**: The updated process formalizes stages: online submission of documents, the public service is provided within six months, publication of eligible candidates for interview, interview by the Supreme Audit Chamber, and electronic issuance of the certificate (including QR-code format) upon success.

2) **Differentiated qualification levels**: Applicants must select the desired qualification level (including a "highest category" that requires an existing state auditor certificate and recognized international professional qualifications in accounting/audit/finance).

3) **Proof of competence and experience**: The rules now explicitly require evidence of relevant professional experience and, where applicable, a document confirming knowledge for persons applying for the state auditor qualification, issued by a designated Centre in a prescribed form.

4) **Modernized continuous professional education**: Updated rules on advanced training of auditors clarify how mandatory training hours can be credited, strengthen requirements for training providers and formalize issuance of a standardized certificate of completion. The certification rules are subject to annual updates, ensuring their continuous improvement and compliance with current professional standards and regulatory development.



The annual dynamics of state auditor certification reflect the stages of formation and development. The largest number of certificates was issued in 2016, a consequence of the launch of the certification process and the need to quickly form a basic staff of certified state auditors.

From 2017 to 2020, there was a sharp decline in the number of certified specialists, characterized by the stabilization of the regulatory framework, increased requirements for candidates, and the completion of the initial stage of staffing.

Starting from 2021, the certification process is showing signs of gradual recovery and stabilization. **In 2025, 85 people received state auditor certificates**, indicating a continued positive but modest trend consistent with the maturity stage of the state audit institution.

Overall, an analysis of the certification of state auditors for the period 2016–2025 shows a transition from a phase of mass initial training of personnel to a **more sustainable and balanced model of development**.

It should be noted that effective certification is impossible without an up-to-date and high-quality training system. In this regard, comprehensive work is currently underway to improve the certification process, a key element of which is the **revision of the training system for state auditors**.

The update of disciplines is aimed at bringing the content of training in line with the modern tasks of state audit.

There is an **increased focus on performance audit**, assessment of the achievement of strategic and programmatic goals, analysis of the sustainability and effectiveness of public spending, risk management, and the use of analytical tools.

Educational programs include a more in-depth practical component, enabling future auditors not only to know the rules of legislation but also to be able to apply them when conducting audit activities.

Thus, the certification of state auditors in the Republic of Kazakhstan is gradually transforming from a narrowly professional procedure into a **comprehensive process of developing the human resources potential of public administration**. It combines legal regulation, independence, digital technologies, and an updated training system.

The Supreme Audit Chamber of the Republic of Kazakhstan is open to any request for cooperation from other SAIs who would like to implement such certification process.

For further information, please contact int.rel@esep.gov.kz.

***Gabiden Zhaxylykov**, Director of Department of Planning, Certification and Methodology, and **Perizat Zhanpeissova**, Head of the Division for Certification, at the SAI of Kazakhstan*

*By **Sébastien Lepers**, Chair of the International Board of Auditors for NATO (IBAN)*

The IBAN Auditor Competency Framework

International organizations operate in an environment marked by growing complexity, heightened stakeholder expectations and evolving risks. In this context, the quality of external audit is critical. High-quality audits depend not only on technical expertise but also on behavioral, analytical and contextual skills. Ensuring consistent audit quality therefore requires more than individual competence; it calls for a shared and explicit understanding of the competencies expected from auditors.

Against this backdrop, the **Auditor Competency Framework (ACF)** developed by the International Board of Auditors for NATO (IBAN) stands out as a strong example of good practice in the professionalization of external audit within an international organization.

A structured approach to auditor professionalism

The IBAN ACF provides a comprehensive and structured description of the competencies expected from auditors engaged in external audit missions. Aligned with INTOSAI standards—particularly ISSAI 150 on Auditor Competence—it offers a clear reference point for assessing, developing and maintaining auditor capabilities.

By translating international standards into a practical competency model, IBAN bridges the gap between normative requirements and day-to-day audit practice, with key messages:

- Clearly defined competency frameworks support consistent audit approaches and robust conclusions.
- Operationalizing ISSAI principles through a structured model makes standards actionable.
- Transparent expectations regarding auditor competencies enhance credibility and trust among stakeholders.

Addressing contemporary challenges in international public audit

External auditors of international organizations face specific challenges, including complex governance arrangements, diverse financial and operational environments, multicultural teams, and heightened expectations for transparency and accountability. In such settings, reliance on individual experience or informal learning alone is no longer sufficient.

The IBAN ACF responds to these challenges by promoting a systematic and transparent approach to competence development. It supports consistency in audit quality, facilitates team composition based on complementary skills, and strengthens the credibility of audit conclusions. This structured approach reflects the type of innovation highlighted by EUROSAI Innovations, where new tools and methodologies contribute to modernizing public-sector audit.

The innovation: a competency framework for external auditors

The IBAN ACF offers a structured description of the competencies expected from external auditors throughout the audit cycle and four main areas:

- Technical and methodological competencies, including financial, compliance and performance audit;
- Professional judgement, ethics and independence;
- Communication and stakeholder engagement skills;
- Contextual awareness, (ability to operate in a multinational and complex institutional environment).

By translating ISSAI 150 into an operational tool, the framework helps ensure that international standards are consistently applied in practice.

Implementation and practical use

The IBAN ACF is used as a practical reference to:

- support the planning and composition of audit teams;
- identify strengths and development needs at individual and collective levels;
- guide training and professional development activities;
- facilitate dialogue with peer audit institutions and international partners.

This framework thus contributes to the development of a shared professional culture among auditors, while respecting institutional diversity and different professional backgrounds.

A tool for capacity building and cooperation

Beyond its internal application, the IBAN ACF serves as a platform for knowledge sharing and cooperation. By clearly articulating expectations for external auditors, it facilitates dialogue with peer institutions, SAIs and international audit bodies.

Such frameworks promote mutual learning, support auditor mobility and provide a common language for training and professional development. In this sense, the IBAN experience illustrates how competency frameworks can strengthen professional communities and foster innovation across institutional boundaries—an objective closely aligned with the mission of the EUROSAI network.

Lessons learned

- Clarity enables consistency: Structured competency definitions reduce variability in audit practices and strengthen quality assurance.
- Context matters: Adapting international standards to the specific environment of an organization increases their relevance and effectiveness.
- Competency frameworks foster cooperation: A shared language for skills and expectations supports collaboration, mobility and knowledge sharing.

A transferable good practice

Developed in the specific context of NATO, the IBAN ACF has broader relevance. It demonstrates how international organizations can professionalize external audit by clearly defining expected competencies, aligning practices with international standards, supporting continuous professional development, and reinforcing audit quality and credibility.

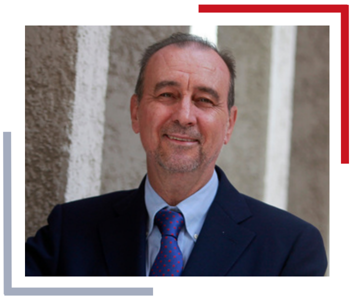
As such, **the framework is a transferable good practice and a part of the innovation ecosystem of SAIs** seeking to enhance their maturity, consistency and transparency.

The IBAN ACF illustrates how a well-designed competency model can serve as an innovation lever for professionalizing external audit in international organizations. By combining international standards with a practical and structured approach to skills development, it enhances consistency, transparency and audit quality, thereby strengthening governance and stakeholder confidence.
As such, this initiative fully aligns with the spirit of EUROSAI Innovations, demonstrating how thoughtful methodological innovation can support the continuous evolution of public-sector audit.

For more information please contact me.

Sébastien Lepers, Chair of the International Board of Auditors for NATO (IBAN)

*By **Francisco Garcia Moran**, Advisor on digital transformation issues to the Reform and Investment Task Force (SG REFORM)*



Reimagining EU Fund Auditing: How AI4Audit is transforming public sector assurance

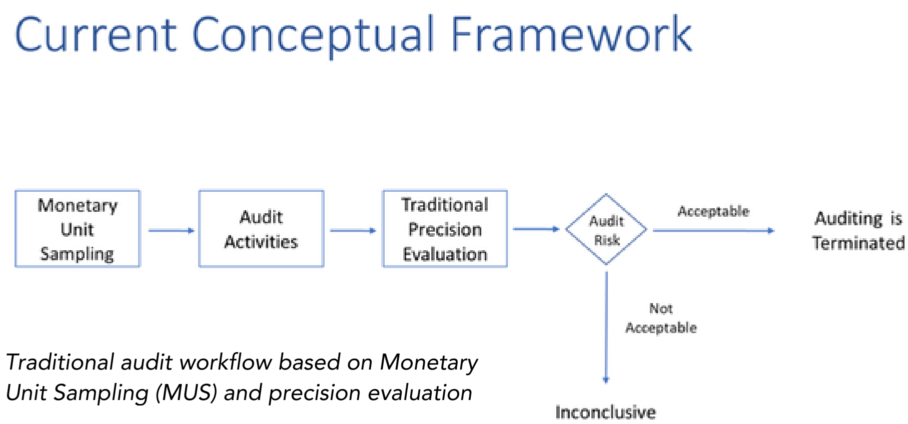
European Union funds support some of the most important public investments across Member States, ranging from infrastructure and innovation to social inclusion and environmental sustainability. Ensuring that these funds are used correctly, efficiently, and transparently is a core responsibility of national Audit Authorities and European institutions.

The AI4Audit project, funded under the Technical Support Instrument (TSI) of the European Commission, explores how **artificial intelligence, predictive analytics, and advanced sampling methodologies can modernize the audit of EU funds** while maintaining high levels of assurance.

The Challenge of Traditional EU Fund Auditing

Traditionally, audits rely on Monetary Unit Sampling (MUS), where samples are selected mainly according to financial value what tends to favor large operations. Although statistically robust, this approach requires large samples, significant audit effort, and may still produce inconclusive results. Common challenges include:

- Resource-intensive audit work
- Tight regulatory deadlines
- Large sample sizes
- Inconclusive outcomes
- Limited alignment between sampling and operational risk

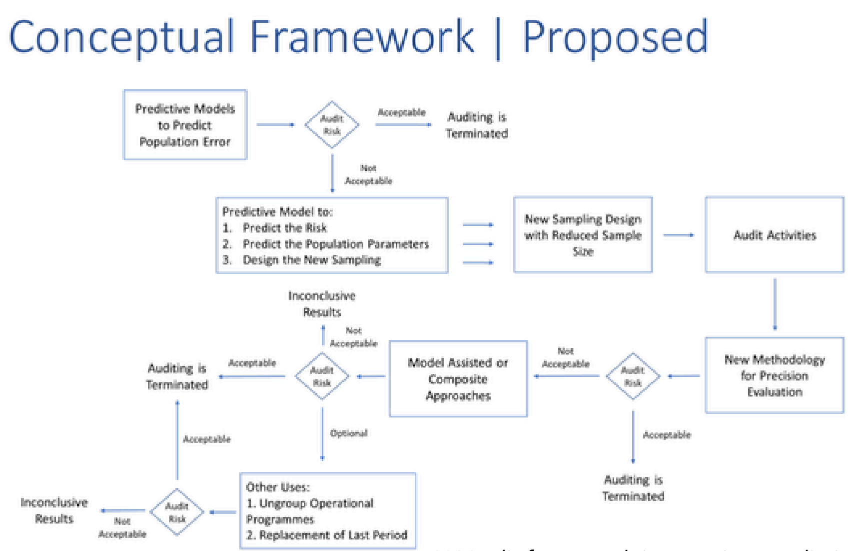


Traditional audit workflow based on Monetary Unit Sampling (MUS) and precision evaluation

The AI4Audit Vision

AI4Audit introduces predictive modelling techniques into the audit process. Using historical audit data, machine learning models estimate the probability of error occurrence and the likely magnitude of financial irregularities.

This enables Audit Authorities to **move from purely random or value-based sampling toward risk-informed auditing**, allowing resources to be concentrated on higher-risk operations.



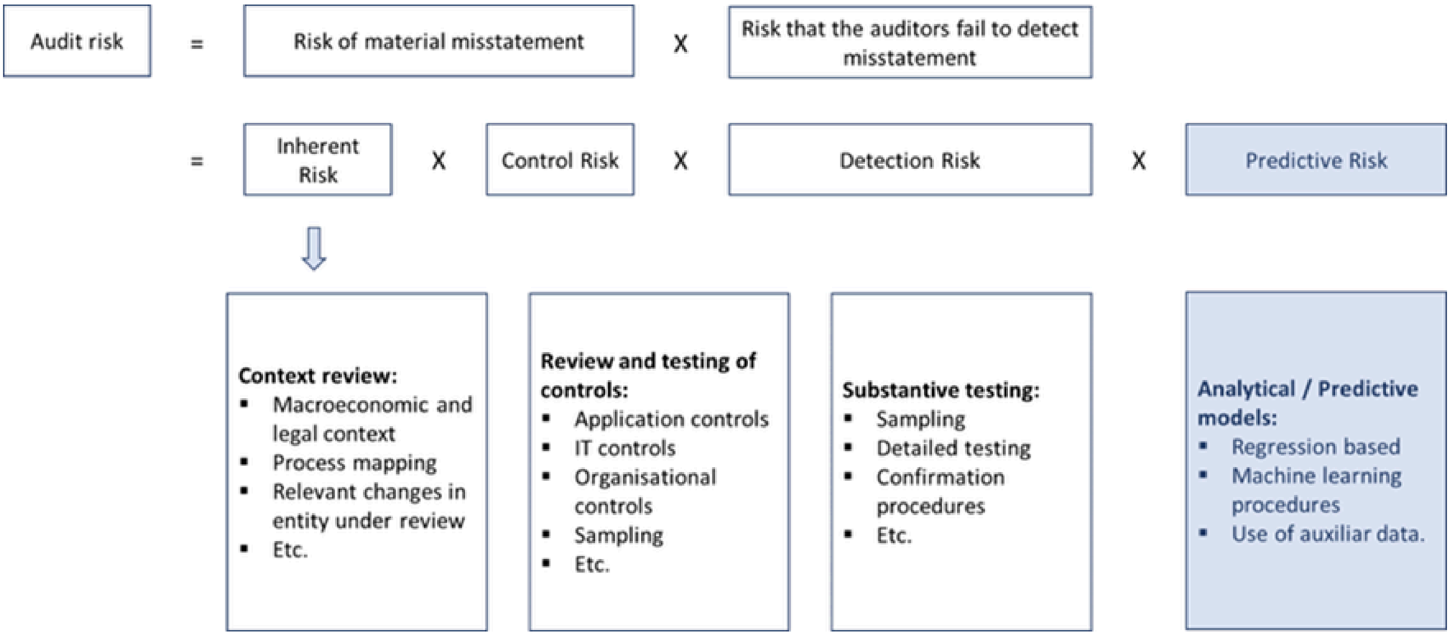
AI4Audit framework integrating predictive analytics, risk estimation, and model-assisted auditing

From Monetary Unit Sampling to Monetary Risk Sampling

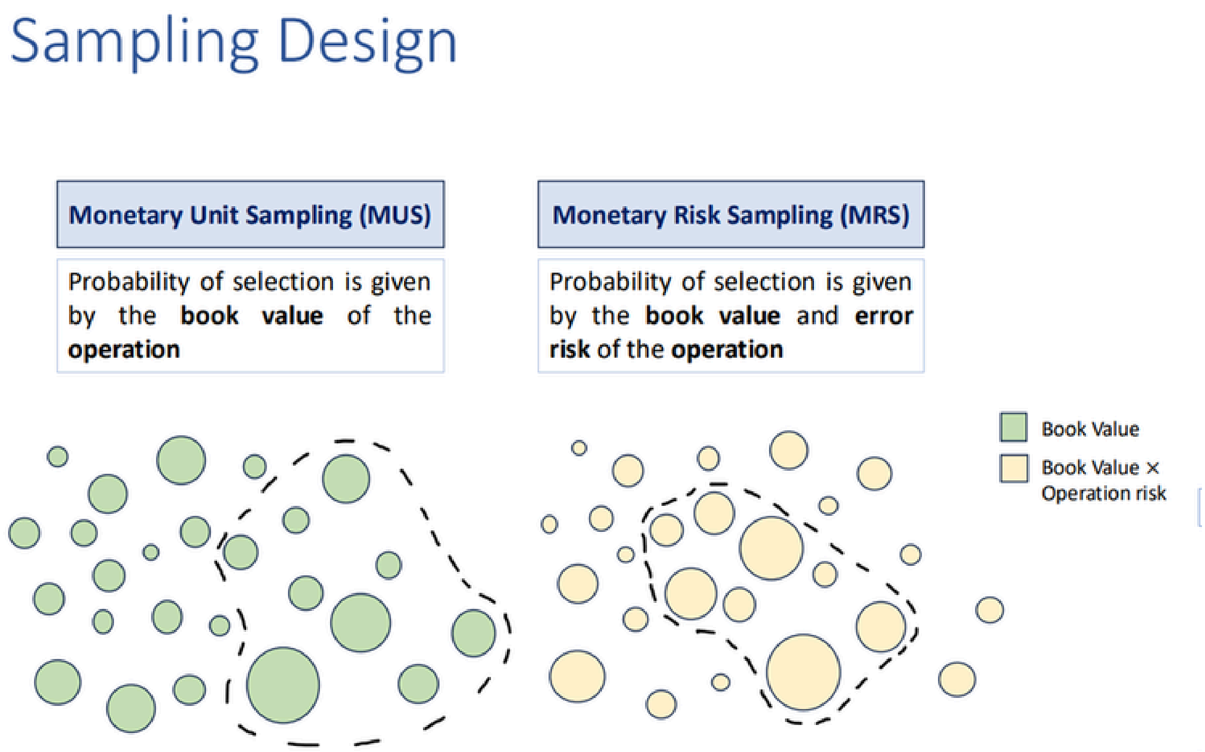
One of the most important innovations introduced by AI4Audit is Monetary Risk Sampling (MRS). Unlike traditional MUS, where selection depends primarily on monetary value, **MRS integrates predictive operational risk into the sampling process**.

The introduction of the predictive layer/risk into the audit risk model allows the reduction of the audit effort.

Introduction of predictive risk into the audit risk model



This approach prioritizes operations that are both financially significant and more likely to contain irregularities, **improving audit targeting and increasing overall efficiency**.



Comparison between Monetary Unit Sampling (MUS) and Monetary Risk Sampling (MRS)

Measurable Results and Benefits

The AI4Audit proof of concept demonstrated measurable improvements in audit efficiency and precision.

The AI4Audit proof of concept demonstrated measurable improvements in audit efficiency and precision.

Depending on the selected audit strategy, the approach enabled either:

- approximately **35% improvement in audit precision** while maintaining audit effort comparable to current practices; or
- **reductions in audit sample sizes of up to 60%** while maintaining assurance levels comparable to traditional audit approaches.

Additional benefits included:

- significant reduction in inconclusive audit results;
- more efficient allocation of audit resources;
- enhanced flexibility through model-assisted auditing.

Governance and Trust

AI-assisted auditing requires strong governance mechanisms to ensure transparency, explainability, accountability, and continuous validation of predictive models. **Human auditors remain central to the audit process**. AI systems are intended to support professional judgement, not replace it.

A Scalable Model for the European Union

Following the **initial implementation in Portugal**, a new Technical Support Instrument (TSI) project, **AI4SmartAudit, involving audit authorities responsible for auditing European Cohesion Funds from Greece, Germany, and the Czech Republic**, has been launched to validate and expand the AI4Audit methodology.

European Commission

The framework contributes to broader European objectives related to digitalisation, data-driven governance, and modernization of public administration.

Looking Ahead

AI4Audit demonstrates the **transformative potential of artificial intelligence in public sector auditing**. By combining predictive analytics, machine learning, and advanced sampling methodologies, the project offers a pathway toward more efficient, targeted, and reliable audits of EU funds.

Beyond EU funds auditing, the AI4Audit approach demonstrates how **Supreme Audit Institutions** (SAIs) across the European Union **could leverage artificial intelligence, predictive analytics, and risk-based sampling in other audit domains**.

These methodologies can support more targeted audits, improved anomaly detection, and more efficient use of audit resources, contributing to the broader digital transformation of public sector oversight and accountability.

As public administrations continue their digital transformation journeys, AI-assisted auditing is expected to play an increasingly important role in strengthening financial oversight and protecting EU financial interests.

For further contacts on this topic, please contact me.

***Francisco Garcia Moran**, Advisor on digital transformation issues to the Reform and Investment Task Force (SG REFORM)*

*By **Gretė Maziliauskaitė**, External Communication Officer of the National Audit Office of Lithuania*

Innovative ways to be easy to read, hear and see for everyone

Innovation within SAIs is often associated with advanced data analytics, artificial intelligence, or digital audit tools. However, at the National Audit Office of Lithuania, we believe that **a truly mature institutional innovation ecosystem must encompass** not only how we analyze data, but also **how we communicate our findings to society**.

True impact is only achieved when audit insights reach every citizen, leaving no one behind. To boost social innovation and institutional empathy, we have adapted our digital presence to **foster accessibility and digital inclusion**.

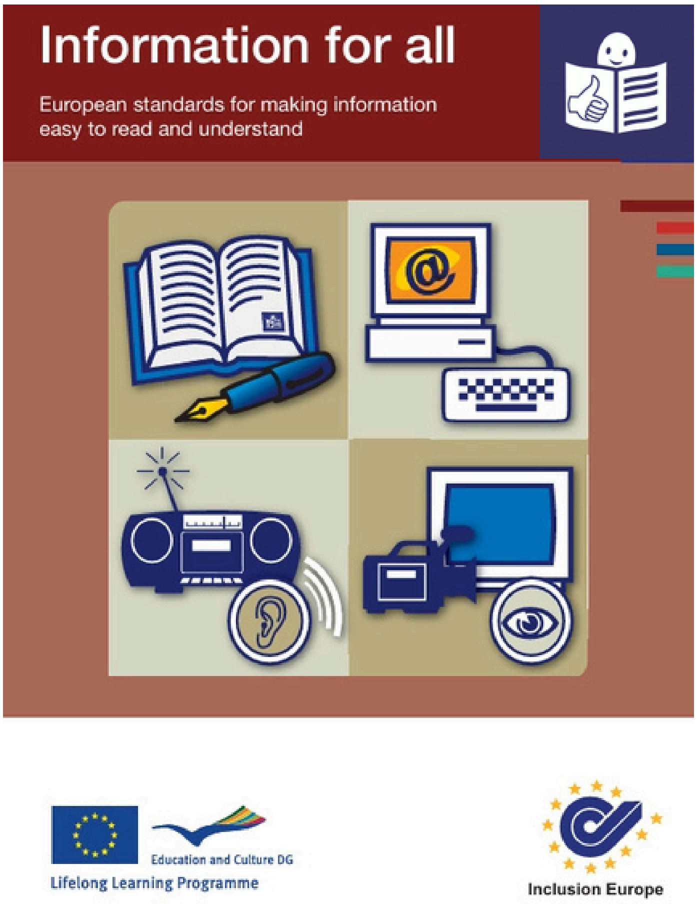
"Easy-to-Read" Language: Beyond Simple Words

In accordance with national accessibility initiatives and guidelines from the Ministry of Social Security and Labour, the National Audit Office of Lithuania has integrated "Easy-to-Read" content on its official website.

To ensure immediate visibility, this content is accessible directly from our homepage and explicitly marked with the **official European 'Easy-to-Read' emblem**, certified by Inclusion Europe.

This section provides highly structured, foundational answers to essential questions: what the institution does, the types of public audits performed, how audit recommendations bring tangible benefits to society, and how our fiscal monitoring role works.

Crucially, it also guides citizens on how they can actively engage – whether by proposing audit topics, seeking institutional help, or submitting inquiries.



The Easy-to-read logo and the Information for all flyer

Implementing this format required **moving away from complex legal and auditing language** toward the highly structured and simplified format.

The innovation lies in the fact that public institutions cannot simply invent their own version of simplified language.

The process is strictly governed by national regulations, requiring a **formalized multi-step co-design and verification framework to ensure the content truly serves its purpose**:

- Content must strictly adhere to the official "Level-2" simplification standards defined by the Ministry of Social Security and Labour (in LT language), moving away from complex audit terminology without losing the legal core.
- We cannot publish any text based solely on our internal judgment. Every draft must undergo field testing and review by a focus group of individuals with intellectual disabilities formed and managed by the Ministry of Social Security and Labour, to verify actual comprehension.
- Based on direct feedback from the target group, the text is refined, re-tested if necessary, and formally aligned before being published on the official website.

By standardizing this process, we ensure that **information about public finances and accountability is genuinely accessible to individuals with cognitive or learning differences**, establishing a new benchmark for transparency in the public sector.

Audio Innovation for Visually Impaired Citizens

To ensure equal access to information, we also provide audio narration for all news and updates on our website. This feature is specifically designed to help people with visual impairments receive the information they need.

While traditional screen readers can sometimes struggle with complex website layouts, our integrated audio tools allow users to easily listen to recent audit summaries, press releases, and strategic announcements directly on the platform.

Combined with other accessibility features – such as high-contrast subtitles for video content – this **dual approach of "Easy-to-Read" text and comprehensive audio support** transforms our website into a **genuinely inclusive informational hub for every citizen**.

You can visit our inclusive platform (in LT language)

What's next?

Moving forward, we are continuously expanding our inclusion efforts by currently **integrating Lithuanian Sign Language into our platform** for institutional content. In collaboration with the Lithuanian Sign Language Translation Center, five core foundational texts about our SAI have already been submitted for professional translation, and we are eagerly awaiting the final production of sign-language video clips to be launched on our website.

We believe that by prioritizing digital empathy, the National Audit Office of Lithuania demonstrates that public sector innovation is most powerful when it empowers all members of society.

For further contacts on these topics, please contact me.

***Gretė Maziliauskaitė**, External Communication Officer of the National Audit Office of Lithuania*

VALSTYBĖS KONTROLĖ
NAO OF LITHUANIA

*By **Linda Meijer-Wassenaar**, head of the Design Audit Studio and Methodology Hub at the Netherlands Court of Audit*

Building the Innovation Ecosystem: A Kickoff Week for SAIs

In early December 2025, the INTOSAI Development Initiative (IDI) invited colleagues from Supreme Audit Institutions across Europe and beyond to the Netherlands Court of Audit (NCA) in The Hague for a three-day workshop about innovative capacity, with a focus on impact.

The goal of the workshop was to start building an ecosystem of SAIs in which innovating becomes part of everyday work and audit practice. Not just that great tool or innovation project but as the opening session put it: innovating as a verb.

From left to right: Linda Meijer-Wassenaar (NCA), Piret Tõnurist and Maria Heyaca (OECD/OPSI), Marjorie Bakker (NCA), Denis Gettliffe (Cour de Comptes France), Nino Pruidze (SAI Georgia), Irina Sprenglewski (IDI), Jelmer Koedood (NCA), Eduardo Khoury Alves (SAI Brazil), Melinda Cordero (GAO), Arifin Poerwandy (SAI Indonesia), Philippe Jolly (SAI Sweden), Barbora Houšková (SAI Czech), Martin Skorczynski (GAO), Wafa Ben Abdessamad (SAI Tunis), Chris Bolton (Audit Wales).

It is about the ongoing act of developing and introducing something new into an existing context and helping that context absorb the change. Over three days, the program moved across a wide range of topics, including design approaches, systems thinking, innovative capacity, audit impact and future thinking.

Many participants shared their knowledge on innovating, which created an interactive gathering.

Design as foundation

On day one I explained the theoretical groundwork of designing impact. Participants explored ideas such as "form follows function" and Richard Buchanan's four orders of design, which range from simple symbols and products to complex services and whole systems. A recurring message was that real impact at the systems level calls for design approaches, because designers start from the human and systems perspectives. The afternoon turned theory into practice with a hands-on design workshop built and was wrapped up by Irina Sprenglewski, Senior Manager at the IDI, who told us about future thinking.

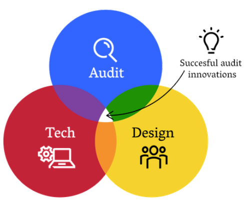
Thinking in (eco)systems

On day 2 NCA's President, Pieter Duisenberg, welcomed the group and shared his own idea on how to successfully innovate: think big, start small. As an example, he showed NCA's transparent briefcase, which he uses during the Dutch Accountability Day. It visually contrasts with the non-transparent briefcase of the minister of Finance, which makes it a small yet impactful metaphor.

Pieter Duisenberg, President of The NCA, shows the transparent briefcase during Accountability Day (May 2026) before his speech to Parliament. To his right, Eelco Heinen, Minister of Finance, holding a "non-transparent" briefcase. ©Algemene Rekenkamer/ Phil Nijhuis

After these encouraging words, editor-in-chief Denis Gettliffe gave a European overview of innovations through previous contributions to the present newsletter, that made clear that the innovation ecosystem is, in many ways, already under construction. To end the morning program, I introduced systems mappings to the group. A system map is a way to visualize the relationships between many actors and elements, helping to spot blind spots and unexpected connections. Chris Bolton jumped in to explain the [Cynefin framework](), a sense-making model.

From there, the day zoomed out to look at innovation as a system rather than a series of separate projects. An innovation management system is the set of structures, leadership commitment and routines that help an organization keep improving its innovation capability over time. The group shared their results on the "innovation maturity scan" and discussed what the results revealed about their own strengths and gaps.



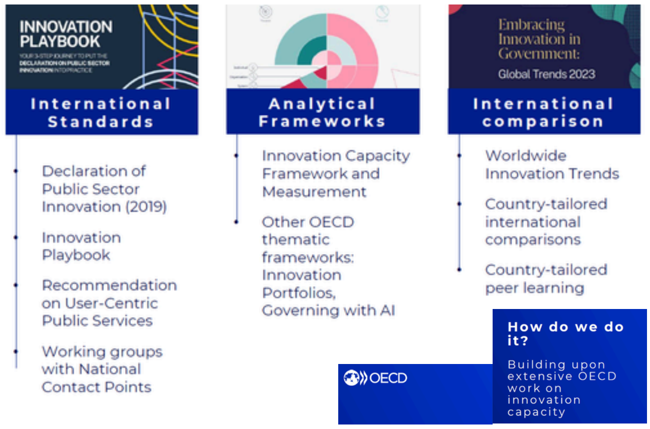
Focused participants during the workshop

From there, the day zoomed out to look at innovation as a system rather than a series of separate projects. An innovation management system is the set of structures, leadership commitment and routines that help an organization keep improving its innovation capability over time. The group shared their results on the "innovation maturity scan" and discussed what the results revealed about their own strengths and gaps.

Netherlands Court of Audit

Innovating as a verb

Piret Tõnurist, Innovation Lead at OECD, has spent years at the OECD building both the evidence base and the practical toolkits governments use to strengthen public sector innovation. More recently she has extended this into mission-oriented innovation. Piret guided the group through all innovation capacity and mission-oriented innovation knowledge.



We concluded this final day by turning insight into action around SAI innovative capacity. Special attention went to how more experienced SAIs, IDI and EUROSAI itself could support SAIs in developing countries as they build their own innovative capacity.

Why this matters

What made this week a true kickoff, rather than a one-off event, is the message running through all three days: innovating well in a SAI is never purely a technological matter, nor purely a social or organizational one. It needs audit content, human-centered design and technology working together. Participants left with sharper questions, a first set of recommendations, and a shared ambition to keep this ecosystem growing.

The participants now form a community of practice and regularly meet online and share experiences on innovating in their own SAI.

For further contacts on these topics, please contact [me]() or Irina Sprenglewski.

***Linda Meijer-Wassenaar**, head of the Design Audit Studio and Methodology Hub at the NCA*

*By **Irina Sprenglewski**, Senior Manager at the Intosai Development Initiative (IDI)*

From Innovation to Innovative Capacity: Supporting future-ready SAIs

When we hear the term "innovative capacity," what comes to mind? An organisational chart with individuals designated as innovators? A network or system designed to handle current – or future – challenges?

In the context of Supreme Audit Institutions (SAIs), the innovation ecosystem and innovative capacity is broader than the innovations themselves and the people innovating. **Innovative capacity is about enabling the innovation** of processes, products, services, while managing innovation risks. Focusing on human centric design starting with people first and how innovations can improve their lives.

It is about **building an institution's innovative muscle to increase the likelihood that innovation will successfully take place** on repeat. And innovation matters for the future of an SAI. It represents a way of working that contributes to a future-ready institution.

Why sustain innovation? As the world continues to undergo major shifts in rapid technological change, complex global crises, and economic volatility, there is more pressure on organisations - and their people – to respond. And the resources required to "respond" to these pressures could be mitigated through a sustained effort to uphold the capacity to innovate.

At IDI, our work to support SAIs in strengthening their IT governance and digitalisation contribute to IDI's strategic priorities.

In workshops, meetings, and conferences, digital innovation emerges as a natural part of the dialogue, but the focus has often been on innovations themselves. Now is the time to put a spotlight on innovative capacity as something broader than digital innovation, and to take a closer look at enablers for innovation in general.

O'Reilly & Tushman (2004) highlight the need for companies to balance what they will live off today and what they will live off in the future. That means spending resources to conduct daily operations as well as for innovation - a challenging balancing act for leadership.

On this topic, and in a recent dialogue on innovative capacity for SAIs, participants underscored that innovative capacity includes the structures, leadership commitment and processes that **enable a SAI to become more flexible, better at problem-solving, identifying good ideas, critiquing and scaling innovations, balancing innovation with execution**, and more. And isn't it much more inspiring and rewarding at work if you can spend some time challenging creative boundaries together with colleagues?

What is IDI's role?

Our mission at IDI is to **support SAIs in developing countries to sustainably enhance their capacities and performance**. Our work is made possible together with partners who can help deliver meaningful results.

Since innovative capacity contributes to an SAI's sustainability, IDI is continuously exploring impactful ways we can support strengthening it, and has developed a methodology to help SAIs to evolve from innovation to innovative capacity.

Many resources are made available for SAIs who want to develop their capacities, especially regarding innovations.

A **big first step** for IDI was our collaboration with the Netherlands Court of Audit (NCA) and the workshop they hosted in December 2025 bringing together innovators from various SAIs alongside experts from OECD. As we set out to find new ways to strengthen innovative capacity in SAIs, we see how this will also support them to increase their relevance and impact. At the end of the workshop, with renewed energy and an abundance of ideas to test, we continued building our informal community of practice.

Most innovations are not ground–breaking ideas from one person. Bringing people – and their ideas - together to share experiences and collective knowledge to support SAI networking and community-building. With a **common platform and place to exchange ideas in a safe space**, we are confident that SAIs will find themselves enhancing their innovative capacity and innovations over time.

Innovation brings many positive aspects to mind: collaboration, community, sharing, and curiosity are just a few. And when we take some time to **focus on people and their inspiring ideas**, we can be sure that there will only be more to come.

With a shared interest in future-proofing SAIs and a belief that people are driving innovation, we see a bright path ahead.

For further contacts on these topics, please contact me.

***Irina Sprenglewski**, Senior Manager at the Intosai Development Initiative (IDI)*

*By **Dr. Tobias Tydecks**, Audit Manager, at the German SAI*

Hackathon and Business Lunches at the Bundesrechnungshof

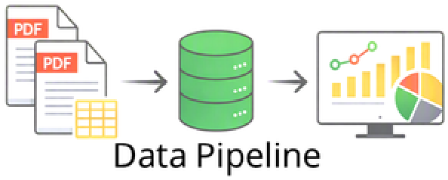
Innovation grows where people share ideas, test new tools, and learn from each other. At the German Federal Court of Auditors (Bundesrechnungshof - BRH) we support innovation through various measures. In the following, we share two of our social, hands-on formats, our first internal hackathon and regular business lunches on data analysis.

Our First Hackathon: Learning by Doing

In November 2025, we hosted our first in-house hackathon. **Colleagues from all departments worked in four mixed teams and developed prototype solutions to real data challenges**:

- Team Anomaly Detection used machine learning to find unusual patterns in a prepared dataset of fictional financial transactions.

- Team Data Pipeline extracted tables from PDF documents, loaded them into a database, and visualized the results in a dashboard.



- Team Geodata identified railway sections with high risk of landslides.

- Team Glossary Agent built an AI agent that follows our internal rules for clear writing and suggests improvements.

The hackathon created a space for focused, creative work. Colleagues from different backgrounds worked closely together and shared their skills. At the end of the event, each team presented its results.

The discussions showed **strong engagement and interest**. Many participants said they will aim to integrate what they had learned in their daily audit work.

This positive feedback encouraged us to continue: we are already planning a follow-up hackathon for the end of 2026.

Business Lunches: Sharing Knowledge Across Departments

In addition to the hackathon, we host regular business lunches. These sessions bring together colleagues who work with data or want to learn more about it.

In this new format, participants from different departments present how they use data analysis in their audits. They show **practical examples of using data analysis and AI** in their audit work.

After the presentation, participants will join for lunch. The **informal setting makes it easy to ask questions and discuss ideas**. This helps to spread knowledge across the organization.

It also **connects people** who might not work together on a daily basis but share similar interests.

Strengthening Our Innovation Ecosystem

Both formats—the hackathon and the business lunches—support our innovation ecosystem. They promote collaboration, knowledge transfer and experimentation of new auditing approaches.

By combining intensive hackathons with regular exchange in the form of business lunches, we create a sound foundation for innovation. We make data-driven auditing more visible and more accessible across the organization.

We will continue to develop these formats and build on the strong interest we have seen so far.

For further contacts on these topics, please contact me.

***Dr. Tobias Tydecks**, Audit Manager, at the German SAI*

BUNDES RECHNUNGS HOF

By ***Natalia Beskupska****, State Auditor, and* ***Leonid Nikiforov****,*
Head of the Division for Control in the Sphere of Law Enforcement Activities, at the Accounting Chamber of Ukraine

How to Assess an Ongoing Reform: Experience from the Audit of the State Bureau of Investigation

In the context of war, Ukraine continues to implement large-scale institutional reforms while simultaneously ensuring the functioning of public authorities and fulfilling its European integration commitments.

Under such circumstances, it is important not only to assess the final results of reforms, but also to identify factors that may affect their implementation. This raised a practical question for the Accounting Chamber of Ukraine (ACU): **how can a reform that is still ongoing be assessed objectively?**

Instead of applying the traditional in hindsight approach, we designed the audit around an assessment of the institutional framework of the State Bureau of Investigation (SBI) and its ability to achieve the objectives of the reform.

The SBI, established in 2016, is a law enforcement agency responsible for investigating crimes committed by high-ranking officials and law enforcement officers. In 2019, a new stage of its institutional reform began and continues to this day. The full-scale war has significantly changed the operating environment of public institutions and created new challenges for reform implementation.

Assessing the Institutional Framework as the Basis of the Audit

During the audit planning phase, we assumed that the success of a reform depends not only on compliance with established procedures, but also on the existence of the conditions necessary to achieve its strategic objectives.

Therefore, we analyzed the key stages of the Bureau's development, major legislative changes, strategic documents and performance trends, comparing them with the different phases of the institution's reform process.

Eight key elements were assessed for audit conclusions:

1. strategic and conceptual foundations;
2. legal and regulatory framework;
3. institutional structure;
4. human resources capacity;
5. digital infrastructure;
6. financial, technical and logistical support;
7. oversight and control mechanisms;
8. planning and management processes.

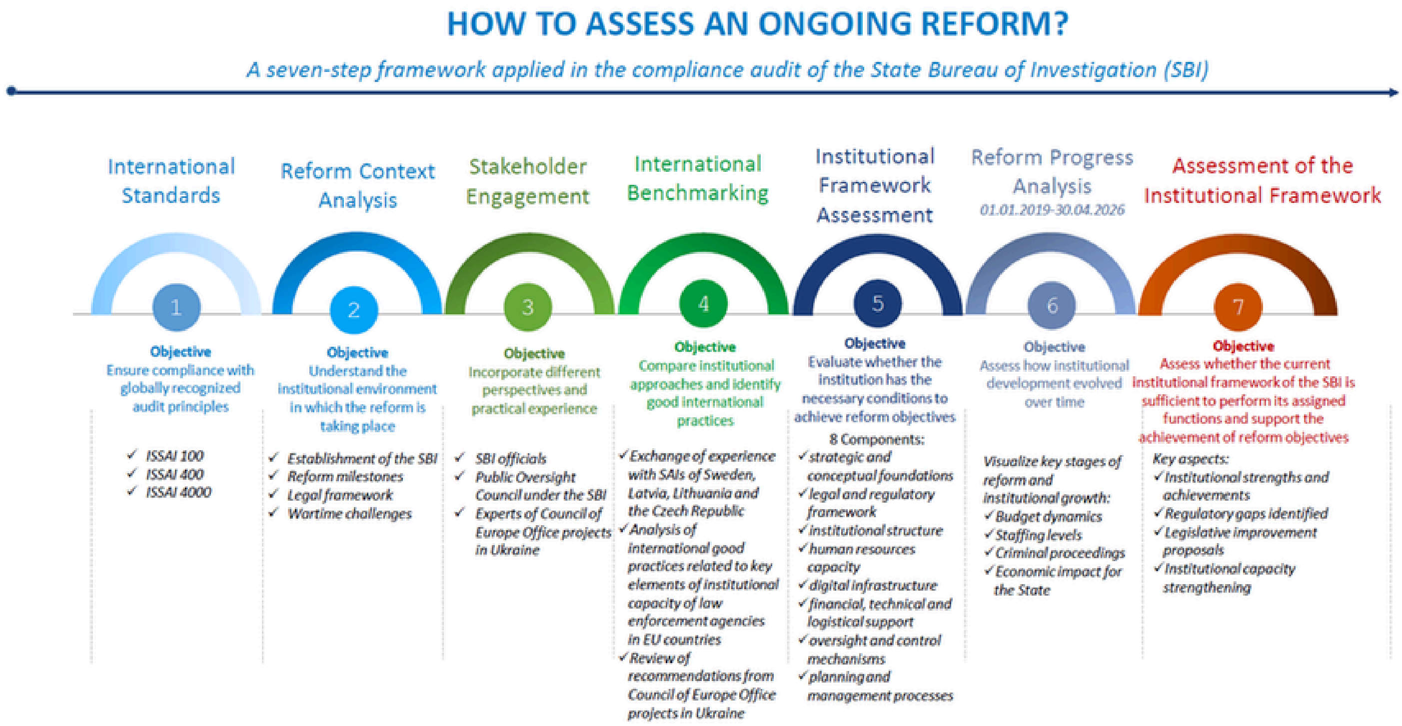
We analyzed each element not only for compliance with legislative requirements, but also **for its contribution to the achievement of reform objectives and its alignment with international good practices**.

This **enabled us to assess the institution's overall readiness** to complete the reform process and effectively perform its assigned functions.

Assessment Tools

To formulate our audit conclusions, we combined several analytical methods. In addition to reviewing the SBI's legislation, strategic documents, and performance indicators, we consulted with stakeholders and analyzed international experiences regarding the operations of specialized law enforcement agencies.

This approach allowed to take into account different perspectives on the results of the reform, assess the specific features of the SBI's institutional model within a broader international context, and develop a comprehensive view of the institution's future development.



Practical Results

It also **enabled to assess the reform as a coherent process of institutional change**. The audit confirmed that the fundamental legal, organizational, human resource and technological prerequisites necessary for the SBI's functioning had been established.

At the same time, the **comprehensive analysis enabled us to identify regulatory and governance constraints** that may affect the further implementation of the reform.

The recommendations were aimed at strengthening the SBI's capacity and supporting the completion of key stages of its transformation. This approach has provided public authorities and international partners with an **independent assessment of the progress made** and the challenges that remain in order to successfully complete the reform.

The Accounting Chamber
Supreme Audit Institution of Ukraine

Significance of the Experience

The experience of the Ukrainian SAI demonstrated that **compliance auditing can also be used to assess the institutional readiness of public authorities to implement reforms**.

When transformation processes span many years and management decisions require timely adjustments, **this approach enables SAIs to provide an independent assessment of progress**, identify systemic risks, and highlight areas requiring further institutional strengthening.

For further contacts on these topics, please [contact Olha Savchuk].

***Natalia Beskupska** and **Leonid Nikiforov**,*
Accounting Chamber of Ukraine

INNOVATIONS

This newsletter is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1), which aims to **support effective, innovative and relevant audits by promoting and facilitating professional cooperation among European SAIs**.

It was originally driven by the German and Lithuanian SAIs, and its first issue was released in December 2018. The French SAI volunteered to take over in December 2022 and published issue #7 in July 2023, #8 in December 2023, #9 in July 2024, #10 in December 2024, #11 in July 2025 and #12 in December 2025.

This #13 issue is delivered to you with an editorial purpose wishing to offer readers the most **useful and operational content** possible.

Three main goals are set, and every willing SAI is welcome to contribute to their achievements:

1. Reinforce the **concrete and practical** dimension with links and contacts to enable readers to extend their reading in an operational manner.
2. Favour a **short format**, including relevant iconography.
3. Diversify contributors to **reflect the diversity of our SAIs**.

The newsletter is published twice a year (Summer & Winter issue) and **each issue is focused on a single topic**.

Thanks to the interest of its content and to the involvement of all its contributors, **the Eurosai Innovations newsletter was ranked third** (and first of the project groups) **among the most relevant and useful** of the 20 projects and working groups within Eurosai SG1, by a survey conducted by Eurosai SG1 to evaluate the last completed strategic plan.

You can read every issue of the newsletter on the Eurosai website.

Our next issue, scheduled for Winter 2026, will be focusing on the following theme: **Innovations in Human Resources**. This may include innovations within various fields: recruitment, employer branding, career and skills management, training, human resources policies, and initiatives promoting inclusion and diversity or well-being at work.

SAIs and stakeholders will soon receive a call for contribution with relevant details on how to join the adventure of innovation!

For any information regarding this newsletter, feel free to contact me.

Denis Gettliffe, editor-in-chief of the EUROSAI Innovations newsletter.