# INTOSAI Working Group on Big Data

**CONTRIBUTION TO THE IMPLEMENTATION OF THE STRATEGIC OBJECTIVES AND CROSSCUTTING PRIORITIES**

**CNAO**

**2024**

SAI CHINA

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- Development and Achievements
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# The Outlook of the WGBD

- Strategic Objectives
- Membership
- Focuses

# Background

Big data has played an important role in promoting modernization of the national governance system and governance capability.

- **For SAIs, the audit patterns are also being changed accordingly.**

For a long time, audit has relied heavily on sampling analysis because of limitations in manpower and other resources;

But now, in the big data era, we can depend on massive "overall data", **the "sample equals population" audit mode will become into reality.**

Big data has been providing big help to our audit work. We get audit data, perform audit analysis, discover audit trails and doubtful issues, and acquire risk warnings.....

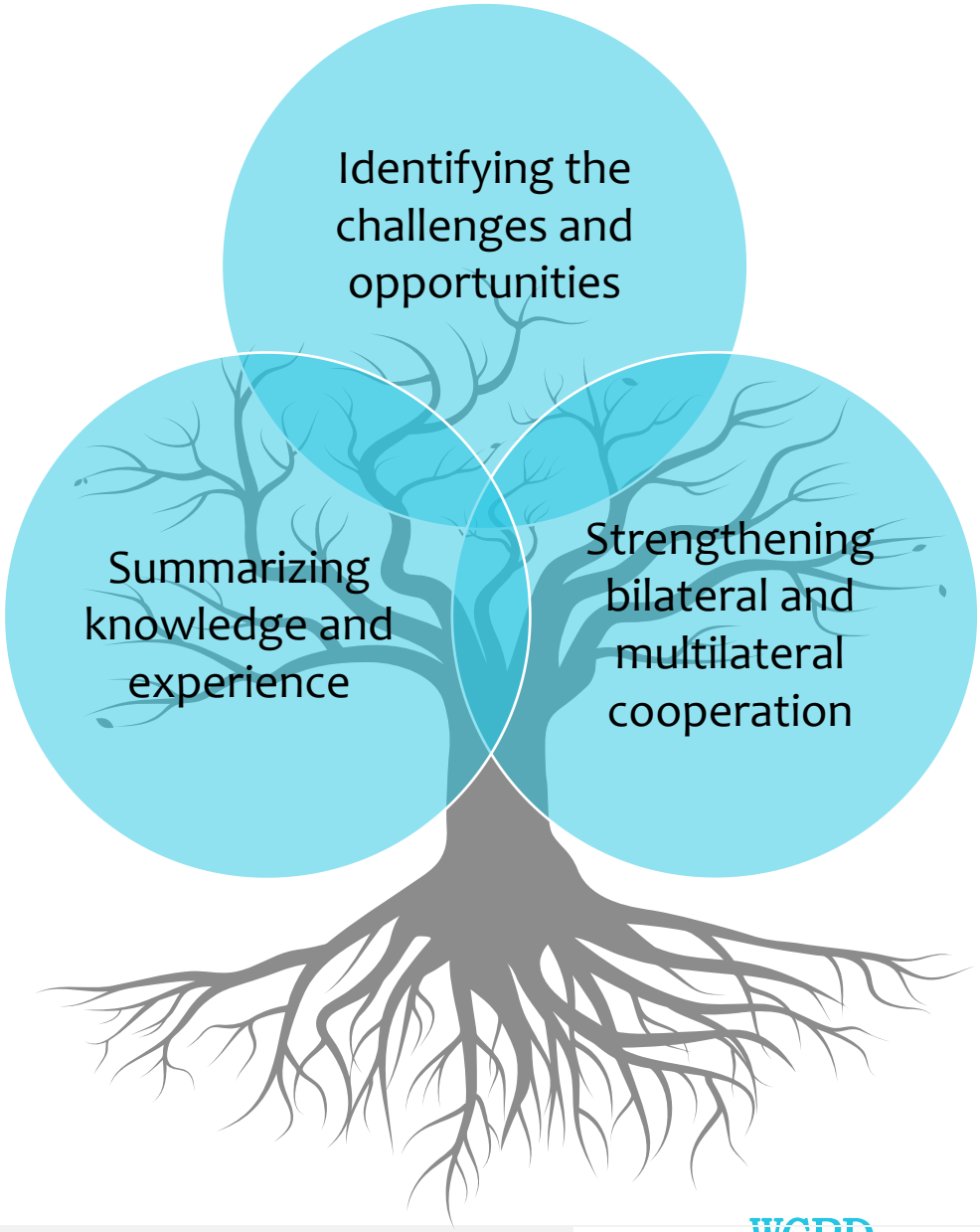
## About INTOSAI WGBD

### Who is INTOSAI WGBD?

The Working Group on Big Data (WGBD) is a specialized group **approved by the International Organization of Supreme Audit Institutions (INTOSAI) in 2016** aimed at achieving the strategic goal of "knowledge sharing and knowledge services".

WGBD is responsible for **identifying** the challenges and opportunities toward SAIs in the era of big data, **summarizing** knowledge and experience in the field of big data audit, and **strengthening** bilateral and multilateral technological cooperation.

### The strategic goals of INTOSAI WGBD



# Summarizing konwledge and experience

**One of  most importance focus of WGBD is summarizing knowlege and experience**

**In last 8 years:**

WGBD mainly **focuses on 4 parts of areas** which include the Basic theory framework, Auditing technologies innovation, Big data auditing practices, Auditing management revolution.

**1. Basic theory frame work**

**3. Big data auditing practices**

**2. Auditing technologies innovation**

**4. Auditing management revolution**

# Development and Achievements

- **Meetings and Seminars**
- **Publications**

# 1. Increasing Members (43+6)

## Chair

- China

## Vice Chair

- United States of America

## Members

- Austria, Argentina, Azerbaijan, Bangladesh, Belgium, Bhutan, Brazil, Chile, Canada, Denmark, Egypt, Ecuador, Estonia, Finland, France, Fiji, Georgia, India, Iran, Indonesia, Kuwait, Korea, Malaysia, Mexico, Netherlands, Norway, New Zealand, Pakistan, Portugal, Philippines, Peru, Russian Federation, Thailand, Turkey, United Kingdom, Ukraine, Samoa, Senegal, Slovak, Vietnam, Zambia,

## New Member

- **Azerbaijan, Iran**

## Observers

- Ireland, Bulgaria, AFROSAI-E, ECA, **INTOSAI Development Initiative, Malta**

# 2. Active Participation

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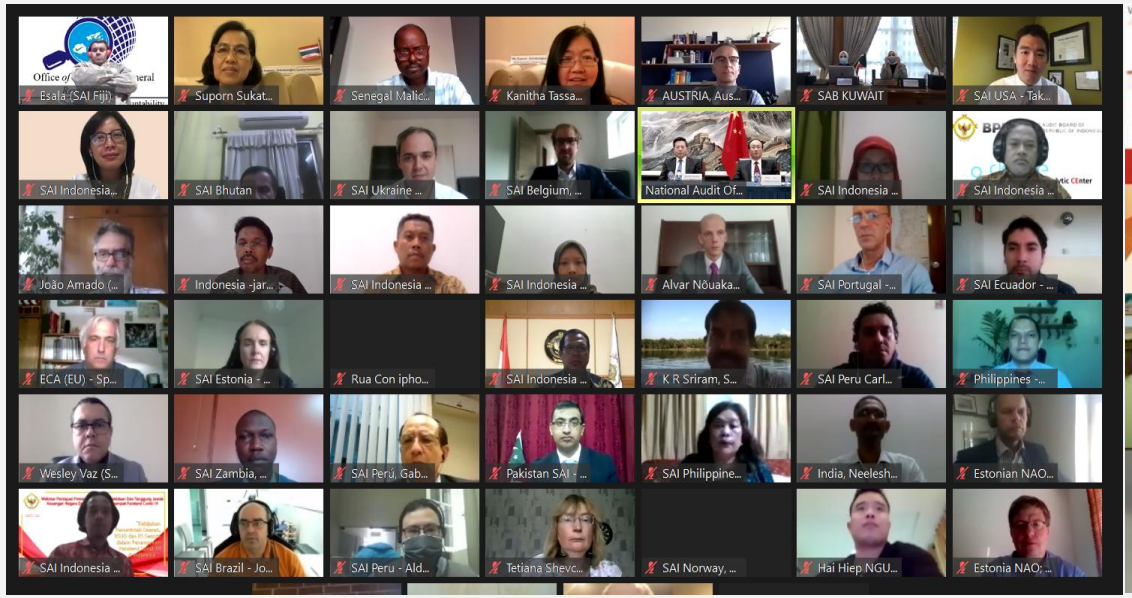
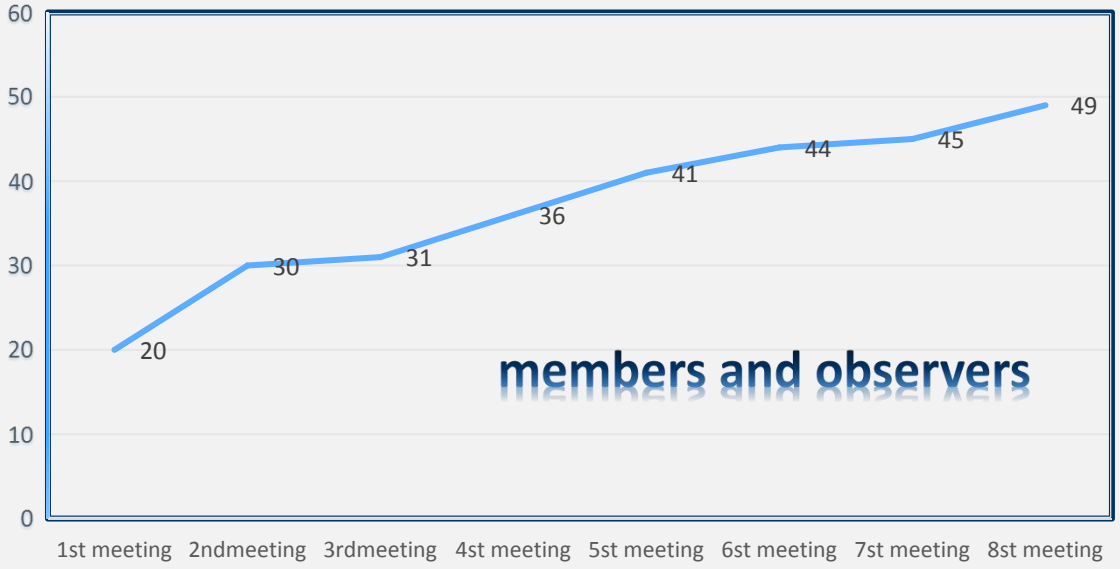


# 3. Meetings and Seminars



| | Members & Observers | Participants | Speakers | Theme |
|---|---|---|---|---|
| 1st Meeting, China | 19, 1 | 18 | 13 | *Chance and Challenge in Big Data Era* |
| 2nd Meeting, USA | 27, 3 | 20 | 14 | *Big Data Auditing Practices and Cases* |
| 3rd Meeting, Denmark | 28, 3 | 24 | 14 | *Changes on Audit Management in Big Data Environment* |
| 4th Meeting, online | 33, 3 | 26 | 11 | *Audit Technology Innovation* |
| 5th Meeting, online | 36, 5 | 35 | 13 | *Audit Quality Control* in a Big Data Environment |
| 6th Meeting, online | 39, 5 | 35 | 13 | *Working Mechanisms of Big Data Audit* |
| 7th Meeting, Egypt | 40, 5 | 26 | 17 | *Applicaiton of Big Data in Auditing* |
| **8th Meeting, Vietnam** | 43,6 | 44 | 18 | ***Data Governance as A New Preductive Force in Auding—From the Perspective of Data Quality*** |

# 4.Tendency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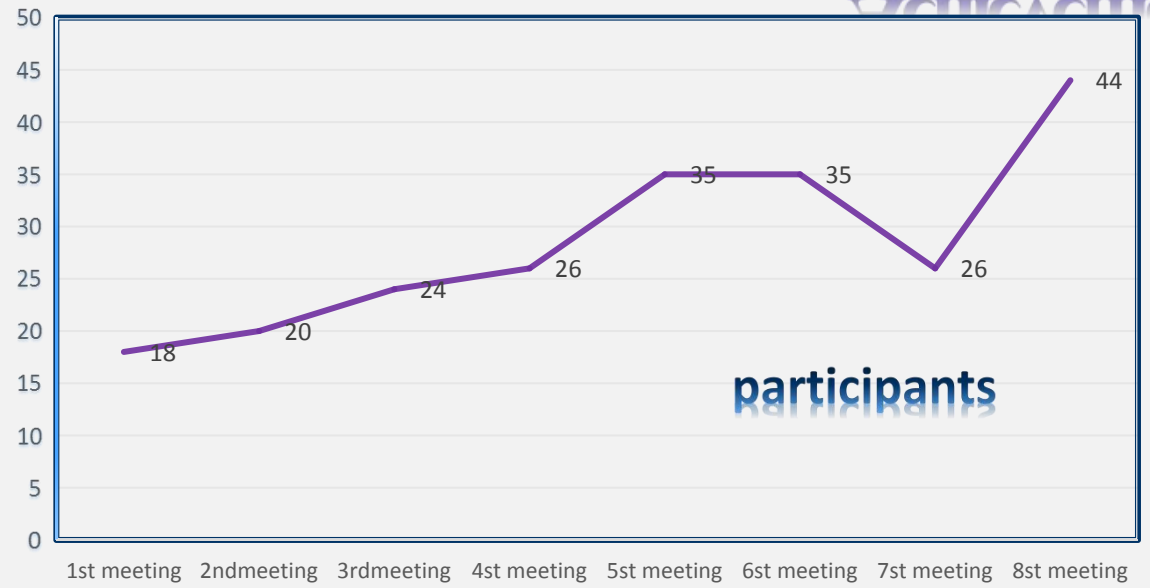
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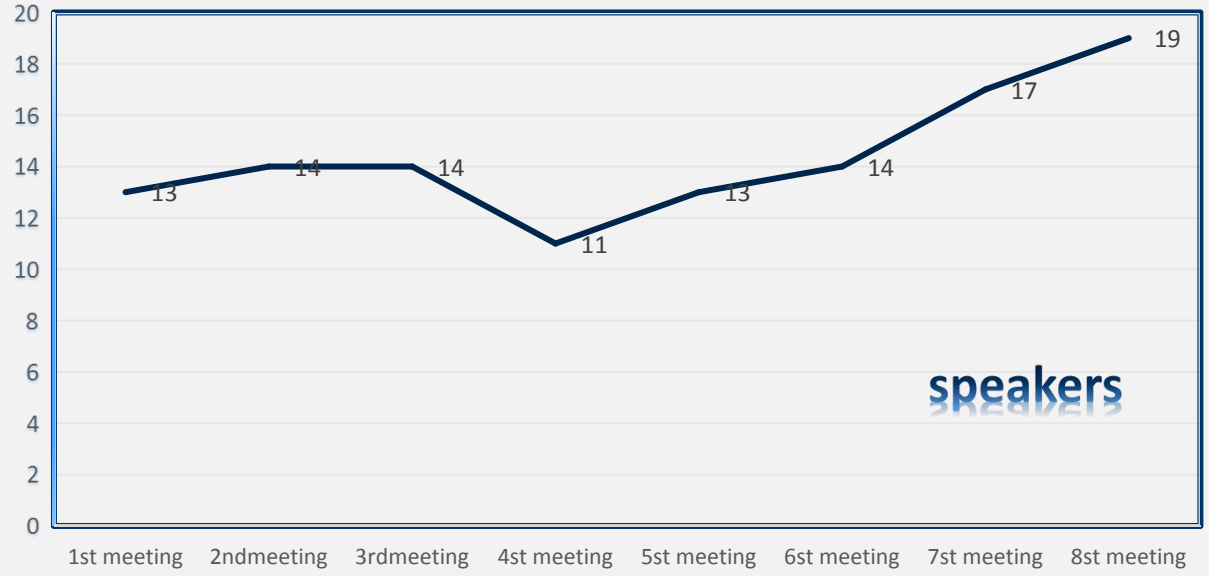
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# 4. Publications

- **1. Case Study Publication I:** World Practices of Big Data Auditing in Promoting Sustainable Development,compiled by WGBD secretariat, completed in 2019.
- **2. Auditing Technologies Innovation,** led by SAI Indonesia, completed in 2022.
- **3. Guidance on Conducting Audit Activities with Data Analytics,** led by SAI China, completed in 2022.
- **4. Development Overview of Big Data Audits Performed by Supreme Audit Institutions From 2016--2021,**compiled by WGBD secretariat, completed in 2022.
- **5. Case Study Publication II: 12 cases from 10 SAIs,** led by WGBD secretariat

**https://www.intosaicommunity.net/wgbd**
**https://www.audit.gov.cn/WGBD**

During the XXIV INCOSAI in 2022, we are invited to showcase the research reports and receice positive feedbacks.

# Work in Progress

- **Research Projects**
- **Next Steps**

# 2. Research Projects

**According to WGBD's 2023-2025 Work Plan.There are three ongoing research projectss.**

- ✓ **Application of Big Data in the budget Execution Audit**, led by SAI Ukraine, now is building a team.
- ✓ **Big Data Audit in Social Security and Health Service**, led by SAI Brazil, has been completed a research survey.
- ✓ **Artificial Intelligence in Audit Process**, led by SAI India, has been worked out a preliminary research framework.

**All projects need to be completed and compiled before 2025.**

Today we are delighted to invite SAI Brazil and SAI India to share their project progress.

# 2. Next Steps

- **Further promoting the work to a new level**

✓ **The three-year work plan of the WGBD is consistent with the cycle of INCOSAI:**

| WGBD | INTOSAI |
|---|---|
| 2020-2022 Work Plan | 2022 XXIV INCOSAI |
| 2023-2025 Work Plan | 2025? |
| 2026-2028 Work Plan | 2028? |

✓ **Enrich the forms and focus of activitie:**

| | Before | After |
|---|---|---|
| **Increase the diversity of WGBD activities:** | 1.Annual meetings<br>2.Research reports | 1.Annual meetings<br>2.Research reports<br>3.Small scale and in-depth specialized discussions |
| **Broaden the focus of WGBD work:** | 1.Member development<br>2.Experience sharing | 1.Member development<br>2.Experience sharing<br>3.Talent cultivation and training |

# Thank you

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