Digital disruption' is very real

Uber — World's largest taxi company owns no taxi's

airbnb — World's largest accommodation provider owns no real estate

WhatsApp — World's largest phone company owns no telco infrastructure

Alibaba Group — World's most valuable retailer has no inventory

NETFLIX — World's largest movie house owns no cinemas

LinkedIn — World's largest recruitment agency is online

Audit transformation

Why now?
- The world is digital
- E-Government
- Evidence is digital
- Presence is digital
- Controls are digital
- Technology is ready and accessible

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How to get ready?

In order to audit it all audit institutions need to:

- understand the new digital environment

- adjust their working methods

- exploit efficiently technology

And manage a very important cultural change

We are not alone

Inter-institutional cooperation

- EUROSAI IT Working Group
  (Chair 2019: Poland - 2020: Estonia)

- INTOSAI:

  - Working Group on Big Data
    (WGBD - Chair China, Vice chair: USA)

  - Working Group on Impacts of Science and Technology on Auditing
    (WGISTA – Chair: United Arab Emirates, Vice Chair: USA)

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Something for the EU?

EU audit institutions operate in the specific context of the European Union:

- legal context (constraints and rights)
- policy initiatives (EU and Member States)
- EU services, funding, infrastructures
- Institutional cooperation already in place through the Contact Committee.

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Remind: e-Government

EU2017.EE

Tallinn declaration on e-Government

- Digital-by-default, inclusiveness and accessibility
- Once only
- Trustworthiness and Security
- Openness and transparency
- Interoperability by default
- Horizontal enabling policy steps

New digital services, new data and new risks => coordination, interoperability, data quality, big amount of money and common architecture

We propose…

… to create

TINA (**T**ecnology and **IN**novation for **A**udit)

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What is TINA

TINA is a network of <u>practitioners</u> working on technology and innovation for audit who:

- *operates within the* specific *EU institutional, policy and regulatory context (EU SAIs)*
- *can use tools and services and participates in projects and initiatives, which are specific for EU Member States*
- *shares knowledge, advices and resources (code, tools etc.)*
- *co-creates in the context of joint projects*

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Knowledge sharing

Share knowledge, advices and resources (code, tools etc.)

- **online** – ECA will setup and make available a portal.
  - ECA will setup the TINA platform in the beginning of next year,
  - **we count on you** to co-design, to fill it with useful content, and to keep it alive.

- **events for TINA**
  - (such as this Big and Audit Data conference) which can be organised by any SAI and involve the network members – we could have one "TINA conference" a year hosted by ECA.

- **participation in more general events**
  - example: propose an Audit subject in the next Datathon of the EU Open Data portal.

Joint Projects

Co-create in the context of joint projects:

- *specific for the EU*
  - *ex: Blockchain*
- *as a regional contribution to EUROSAI or INTOSAI activities*

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Other activities

- **Stakeholder network on Blockchain for Audit**

- **Pisa Summer schools on digital audit**, with the 3rd edition to take place in July 2020.