Digitization –
Challenges, chances and the approach for our Supreme Audit Institution

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BIG DATA

Text Mining...

Digityl Transformation

Technical Infrastructure

Government 4.0

Agiles projecting

Automatisation

disruptive Innings

Internet of Things

Augmented Reality

Analytics

Artificial Intelligence

E-Government

Cloud-Computing

Data-Mining

IT-Professional shortage

Exploits

Machine Learning

Real Time Data

Decision Support Processes

Cyber Security
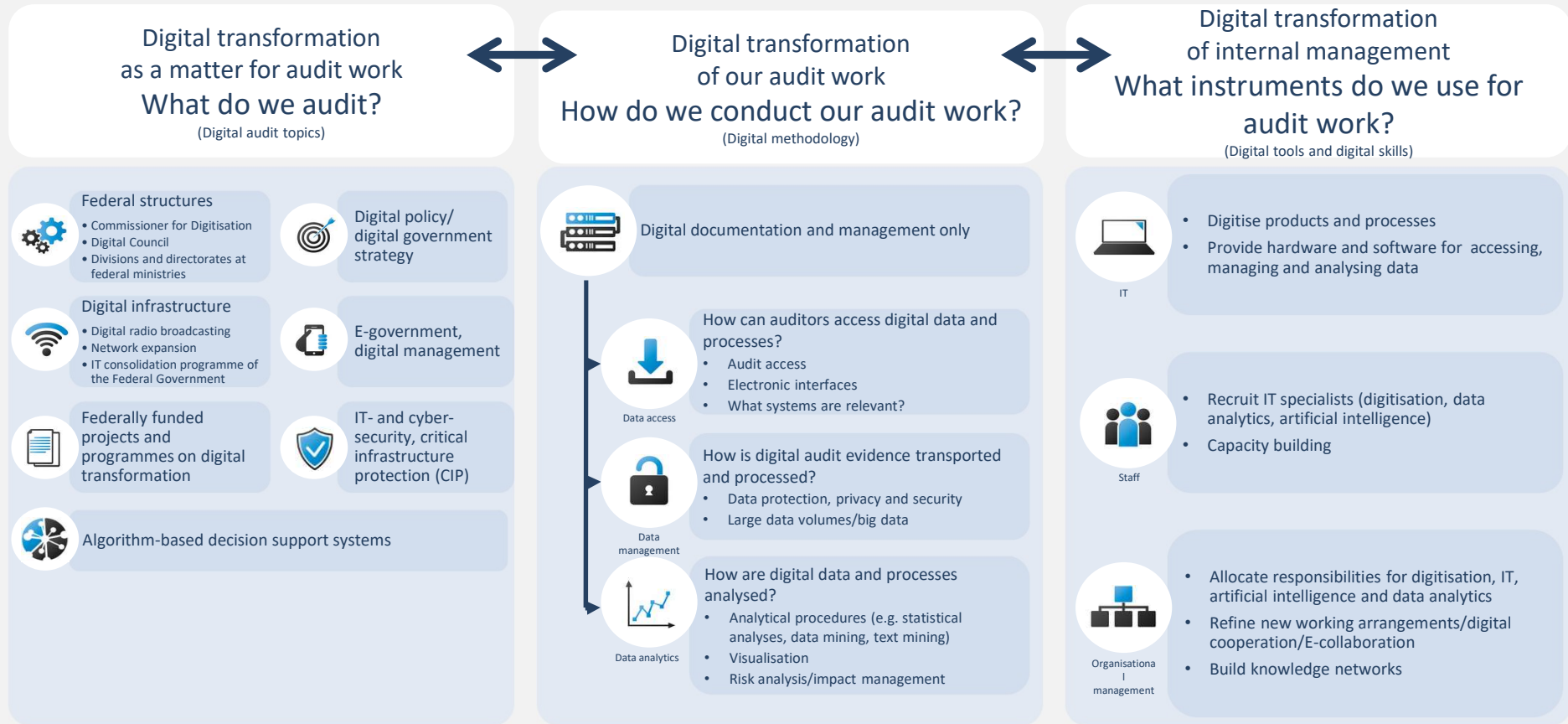
Digital Literacy

E-COLLABORATION

Connectivity

Network

Our goal

The Bundesrechnungshof has to fulfill its constitutional core tasks (audit, report and advise) also in a digitalized world at its best.

Digital transformation – Challenges for the external audit function

Digital transformation as a matter for audit work
What do we audit?
(Digital audit topics)

Digital transformation of our audit work
How do we conduct our audit work?
(Digital methodology)

Digital transformation of internal management
What instruments do we use for audit work?
(Digital tools and digital skills)

Digital transformation as a matter for audit work

Federal structures
- Commissioner for Digitisation
- Digital Council
- Divisions and directorates at federal ministries

Digital infrastructure
- Digital radio broadcasting
- Network expansion
- IT consolidation programme of the Federal Government

Federally funded projects and programmes on digital transformation

Algorithm-based decision support systems

Digital policy/ digital government strategy

E-government, digital management

IT- and cyber-security, critical infrastructure protection (CIP)

Digital transformation of our audit work

Digital documentation and management only

Data access
How can auditors access digital data and processes?
- Audit access
- Electronic interfaces
- What systems are relevant?

Data management
How is digital audit evidence transported and processed?
- Data protection, privacy and security
- Large data volumes/big data

Data analytics
How are digital data and processes analysed?
- Analytical procedures (e.g. statistical analyses, data mining, text mining)
- Visualisation
- Risk analysis/impact management

Digital transformation of internal management

IT
- Digitise products and processes
- Provide hardware and software for accessing, managing and analysing data

Staff
- Recruit IT specialists (digitisation, data analytics, artificial intelligence)
- Capacity building

Organisational management
- Allocate responsibilities for digitisation, IT, artificial intelligence and data analytics
- Refine new working arrangements/digital cooperation/E-collaboration
- Build knowledge networks

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Bundesrechnungshof, ECA 2019 Summer School Pisa, 8-12 July 2019

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Many thanks for your attention!