

News from WGEPPP...

including the use of AI in evaluation



INTOSAI

International Organization of Supreme Audit Institutions

Working Group on Evaluation of Public Policies and Programs (WGEPPP)

Who is WGEPPP?

The **W**orking **G**roup on **E**valuation of **P**ublic **P**olicies and **P**rograms...

- develops the practice of Program and Public Policies Evaluation by SAIs
- provides interested SAIs with information, methodological tools and good practices examples
- develops the exchange in the field of Evaluation
- promotes **knowledge sharing**.

**... many SAIs do not have units exclusively dedicated to evaluation.
They often do carry out evaluations within their performance audit units.**

Flashback: What we were up to in 2025...

Forum:

Making a difference through data

October 2025 in Bern, Switzerland

3 days of knowledge exchange and discussion

10 sessions with case studies

Group meeting and keynotes

3 «Innolabs»:

- added value of data analysis
- synergies between auditors and data analysts
- **the use of AI for data analysis**



Insights:

Innovation Lab 3 – Thursday, 16 October 2025

Applying Agentic Artificial Intelligence in Auditing

WGEPPP Forum 2025

EIDGENÖSSISCHE FINANZKONTROLLE
CONTRÔLE FÉDÉRAL DES FINANCES
CONTROLLO FEDERALE DELLE FINANZE
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SWISS FEDERAL AUDIT OFFICE



- Use case 1:
 - **Municipal budget analysis: How AI can transform unstructured data into structured insights.**
 - Over 1,000 municipal budget reports (each around 50 pages) were processed
 - Extraction of five key financial indicators across multiple years.
 - → Impossible to complete manually with reasonable resources
- Use case 2:
 - **Electoral expense audits through AI software “THEIA”**
 - Use of machine learning, natural language processing (NLP), and advanced recognition
 - Classification of invoices and extraction of relevant data.
 - → Reduced manual errors, faster processing, and more time for high-value audit tasks

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- Use case 3:

- **Contract splitting detection**

- AI was applied to identify patterns of contract splitting in public procurement, a common method to bypass competitive bidding thresholds.
 - NLP tools helped detect suspicious fragmentation in procurement documentation, supporting risk-based audit targeting and enhancing fraud detection.

- **Conclusions:**

- The lab introduced the idea of **“agentic AI”** – intelligent agents capable of autonomous decision-making to achieve predefined audit objectives.
 - These agents use planning, memory, reflection, and external tools to adapt dynamically and improve over time.
 - The concept envisions **a digital audit workforce that complements human evaluators.**



Outlook: What we are up to in 2026...

2 more “Flash Sessions” – online, tba

WGEPPP Meeting 2026

Assessing the Relevance of Public Policies

15 -16 September in Rabat, Morocco

- How do Supreme Audit Institutions assess whether public policies remain aligned with societal needs?
- How a more explicit focus on relevance can strengthen the impact and strategic orientation of SAI work?

Participants will exchange experiences on institutional frameworks, suitable methods and criteria, and the formulation of recommendations in sensitive contexts.

Save the date!

More information:

www.wgeppp.net

Send us a mail:
info@wgeppp.net

Or call us via:
[+41 58 464 94 93](tel:+41584649493)