EUROPEAN ORGANIZATION OF REGIONAL AUDIT INSTITUTIONS

Is AI a New Tool or a New Challenge for Auditors?

EURORAI study on The Role of AI in External Auditing: A Study of Its Implications for Auditors

2025

Research team:

Natalia Alonso-Morales, Alejandro Sáez-Martín, Antonio Manuel López-Hernández and Ana María Plata-Díaz

Is AI a New Tool or a New Challenge for Auditors?

Bibliographical notes of the research team

Natalia Alonso-Morales is a PhD student in the Department of Economics and Business at the University of Almeria (Spain). She holds a degree in Finance and Accounting and a Master's Degree in Auditing. Her research interests focus on accounting, financial sustainability, and the application of artificial intelligence in the public sector. She has published in an international journal, *Sustainable Futures*, and has written some book chapters (*IGI Global and Springer*). She has also presented her work at several national and international conferences.

Alejandro Sáez-Martín is a Senior lecturer in accounting, in the Department of Economics and Business at the University of Almeria (Spain). His research interests are focused on the financial information disclosures on the Web and social media (e-government), on the management system and financial information in the federal and local governments. He is author of numerous articles in national and international journals, including *Public Management Review*, *Local Government Studies*, *New Media & Society*, *Social Science Computer Review*, etc. Also, he has written some book chapters (*IGI Global and Springer*)

Antonio Manuel López-Hernández has a PhD in Economics (University of Malaga) and he is a Full Professor at the University of Granada (Spain). Board Member and Ex-President of Audit Office of Andalucia. Ex-Vice President of the European Organisation of Regional External Public Finance Audit Institutions (EURORAI). His research interests are Information, management, control and evaluation in the Public Sector. He has published several articles in journals such as: *Public Administration, International Public Management Journal, American Review Public Administration, International Review of Administrative Science, Public Money & Management or Government Information Quarterly.*

Ana María Plata Díaz is an Associate Professor in the Department of Financial Economics and Accounting at the University of Granada (Spain). Her research focuses on local government management, sustainability, public transparency, and auditing in the public sector. She has published extensively in numerous international journals such as *Public Administration, American Review of Public Administration, Local Government Studies, Administration & Society, European Journal of Operational Research, International Public Management Journal*, among others.

Index

1. EXECUTIVE SUMMARY

Presentation

The present executive summary synthesises the results of a study carried out by a research team from the Universities of Almería and Granada (Spain) for the European Organisation of Regional Audit Institutions (EURORAI) on the acceptance and intention to use artificial intelligence (AI) among public sector auditors. The research was conducted using a digital survey aimed at the regional chambers of external control that are part of EURORAI, with a methodological design that included demographic questions and statements rated on a six-point Likert scale, avoiding neutral options and allowing for more defined trends to be obtained. The aim of the study was to explore the degree of willingness of auditors to incorporate AI into their work, identify the factors influencing this willingness, and determine the perceived potential benefits and strategic implications for audit institutions.

A total of 219 surveys were collected from public auditors belonging to 34 regional audit institutions in 11 European countries.

To cite this work, we suggest the following format:

Alonso-Morales, N., Sáez-Martín, A., López-Hernández, A. M. and Plata-Díaz, A.M (2025): *How Do External Auditors Perceive Artificial Intelligence?*, European Organisation of Regional Audit Institutions (EURORAI).

Intention to use AI by auditors

The intention to use AI varies significantly according to gender, age, experience and professional category. In terms of gender, men report a slightly higher willingness than women, although in both cases the average is moderate. In terms of age, auditors between 36 and 45 years old show the greatest willingness, motivated by a combination of consolidated experience and technological familiarity. Those under 35 are open to it, but with greater variation, while those over 55 are more reluctant, in many cases with no intention of using it. In terms of professional experience, auditors with less than 10 years' experience stand out for their high intention to adopt it, unlike

their more veteran colleagues, who tend to be more cautious. Finally, by category, Team Leaders show the greatest enthusiasm for technological innovations such as AI, followed by Managers, while Seniors are the most critical.

Factors influencing intention to use

The study identifies several factors that influence auditors' willingness to incorporate AI into their practices:

Computer self-efficacy

Self-perceived technological competence varies according to age and category. Auditors aged 36 to 45 and those over 55 show high levels of confidence, albeit for different reasons: the former due to technological familiarity and the latter due to accumulated experience. Team leaders and Managers lead in self-confidence, while Juniors and Seniors are more uncertain.

Perception of external control

Younger, less experienced auditors perceive that they have greater resources and institutional support to use AI. However, those over 55 feel less in control, reinforcing the need for specific training and support.

Job relevance

There is general consensus on the future relevance of AI. However, younger people and Team Leaders are more likely to recognise its direct applicability, while Seniors and more experienced professionals perceive it as less essential.

Results demonstrability

There is moderate confidence in the ability to explain and communicate AI results. The so-called technological “black box” generates caution, especially among Senior and more experienced auditors, while Team Leaders are more confident due to their supervisory and communication role.

Effort expectancy

The perception of ease of use is higher among women, young people and Team Leaders, reflecting confidence in learning. Older and more experienced auditors see more effort required.

Performance expectancy

The expectation of improvement in efficiency and effectiveness is high in all groups, with greater optimism among middle-aged auditors with less than 10 years' experience. Senior auditors are more critical, although they recognise the potential of AI.

Social influence

Young auditors and Juniors are more sensitive to the influence of colleagues and superiors. In contrast, the more experienced exhibit greater autonomy, although Team Leaders, due to their intermediate role, also feel strong social pressure.

Potential benefits perceived by auditors

The benefits most valued by auditors relate to AI's ability to process large volumes of data (big data), automate repetitive tasks, and analyse unstructured texts and documents. These benefits are considered key to optimising work efficiency and quality, freeing up time for analytical and strategic tasks, and increasing risk detection capabilities. Auditors with intermediate experience (3–10 years) and Team Leaders show the most positive and consistent perception, while more experienced auditors and Senior Auditors are more cautious. The least valued benefits are continuous real-time auditing and legal auditing, which are considered important but less of a priority than operational efficiency and data management. Overall, the general perception is that AI can profoundly transform public auditing, provided that transparency, reliability and an appropriate regulatory framework are guaranteed.

Implications and strategies for control institutions

The study's findings have significant strategic implications for public sector audit institutions. First, it is necessary to design structured training plans that address generational differences, experience and professional category, with an emphasis on the most critical groups (Seniors and auditors over 55 years of age). Second, it is recommended to strengthen institutional support through technical resources, operational support, and assistance in the adoption of AI, especially for those who perceive less external control. Third, it is key to promote the transparency and explainability of algorithms to reduce the perception of opacity ("black box") and reinforce confidence in the results. It is also advisable to empower Team Leaders as agents of change, given their enthusiasm and strategic coordination role. Finally, it is suggested that institutions articulate clear AI ethics and governance policies, ensuring that their implementation contributes not only to efficiency but also to the legitimacy, integrity, and quality of public auditing.

2. INTRODUCTION

In the context of the digital transformation currently underway in the public sector, artificial intelligence (AI) is emerging as one of the technologies with the greatest disruptive potential to redefine government auditing. Control institutions face the challenge of maintaining their relevance and effectiveness in an environment characterised by exponential data growth, operational complexity and the need to ensure transparency and accountability (Genaro-Moya et al., 2025). In this context, it is essential to understand not only the technical potential of AI, but also the degree of acceptance and willingness of auditors to incorporate it into their daily functions.

This study, developed by a group of researchers from the Universities of Almería and Granada (Spain) for the European Organisation of Regional Audit Institutions (EURORAI), seeks to systematically analyse the intention to use AI among public auditors, as well as the factors that influence this intention. The research was carried out using a digital survey aimed at the regional chambers of external control that form part of EURORAI, with a methodological design that included both demographic

questions and statements evaluated using a six-point Likert scale. The use of an even scale eliminated the neutral option, forcing participants to take a definite position and allowing for a clearer analysis of trends and differences between groups.

The sample reflects remarkable diversity: gender balance, variety in age ranges, extensive professional experience and representation of different job categories, from Junior auditors to Managers. This profile allows us not only to identify general patterns of acceptance of AI, but also to explore how individual and organisational variables — such as technological self-confidence, perception of institutional resources or social pressure — influence the willingness to adopt it.

In short, the study does not merely measure attitudes, but offers a strategic vision of the potential benefits of AI, the challenges associated with its implementation, and the opportunities for control institutions to design training, support and technological governance policies that ensure the legitimate, efficient and transparent use of these tools.

3. METHODOLOGY

The methodology focused on the systematic collection of data through a digital questionnaire addressed to external public auditors who are members of EURORAI. The first section of the questionnaire collected socio-demographic information from participants, while the second section included a set of statements evaluated using a six-point Likert scale, ranging from 1 (strongly disagree) to 6 (strongly agree), with the aim of understanding their perceptions of the benefits, barriers and drivers of the use of artificial intelligence. The use of an even scale, with no intermediate option, sought to avoid neutral responses and encourage respondents to adopt a definite position, which favours a clearer and more accurate analysis of trends (Zikmund et al., 2003).

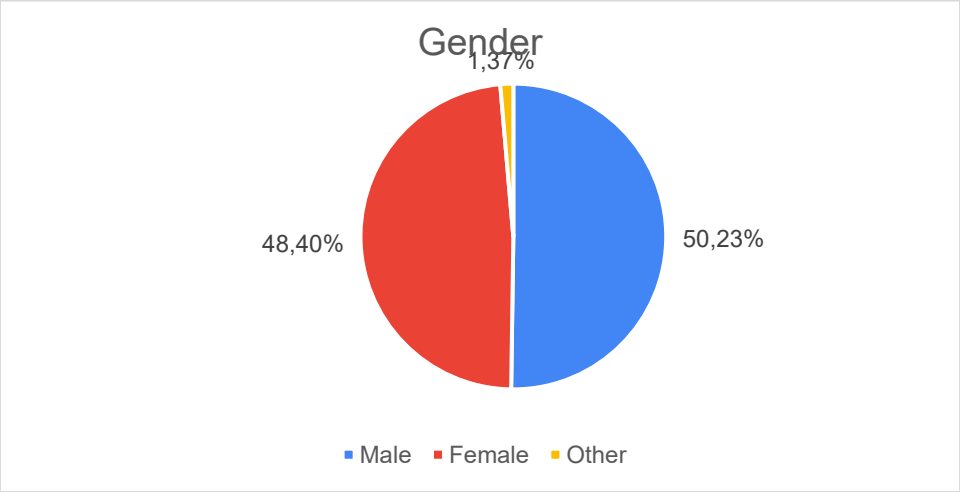
The sample was then segmented by socio-demographic groups in order to compare the results obtained and explore possible differences in perception according to the characteristics of the participants.

4. RESULTS

Characteristics of auditors

First, the demographic and professional characteristics of the respondents are presented. Figure 1 shows that the proportion of men and women in the sample is practically balanced.

Figure 1. Auditors' gender



In terms of age (Figure 2), most participants are concentrated in the 46–55 age group, while those under 35 represent the smallest proportion.

Figure 2. Auditors' age

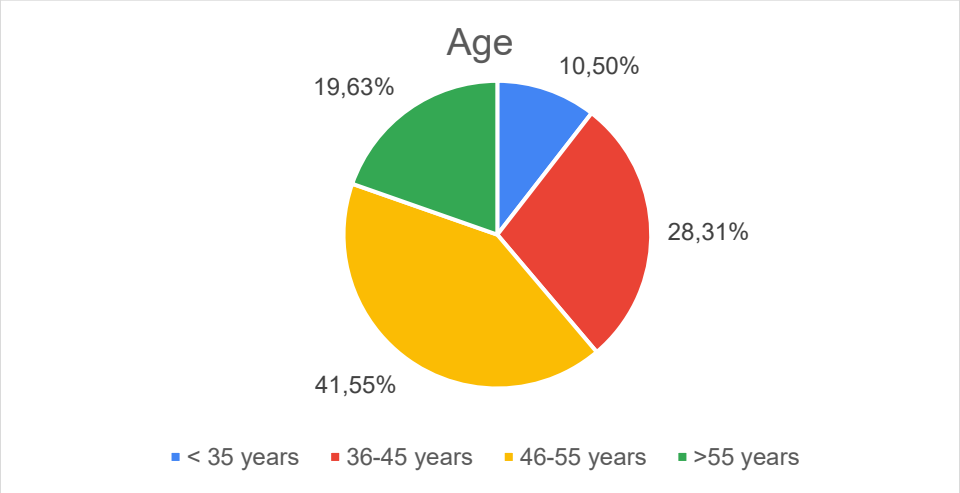
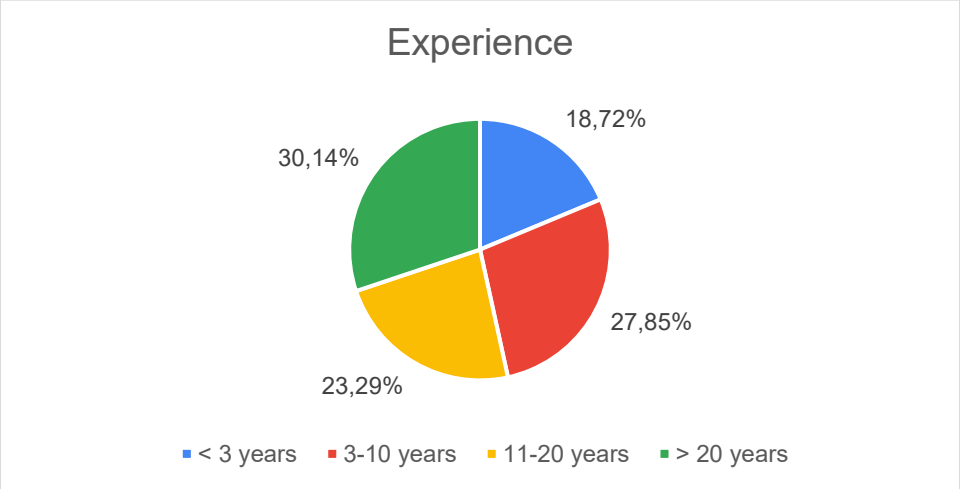


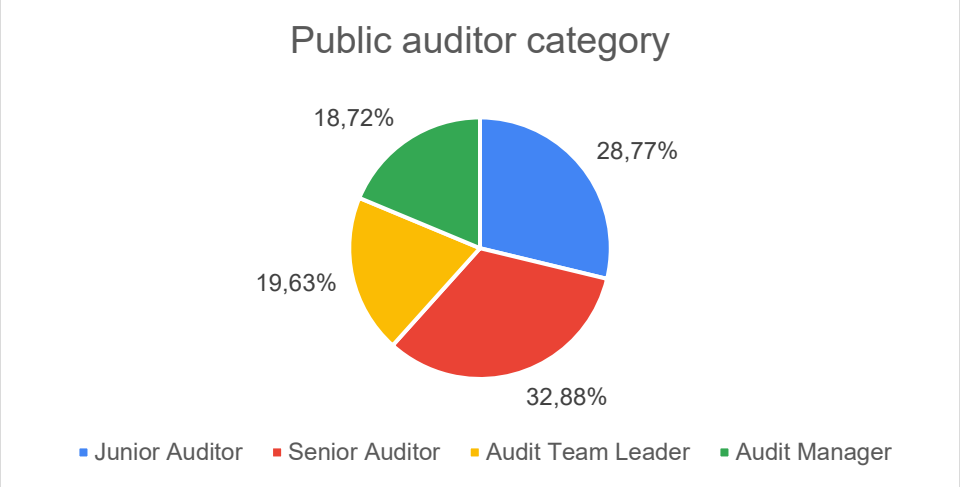
Figure 3 shows the distribution of professional experience, which is less dispersed, although the group of auditors with more than 20 years of experience predominates.

Figure 3. Auditors' experience



Finally, Figure 4 shows that the professional category is mainly concentrated in senior auditors and junior auditors, while audit team leaders and audit managers constitute a minority within the sample.

Figure 4. Auditors' professional category



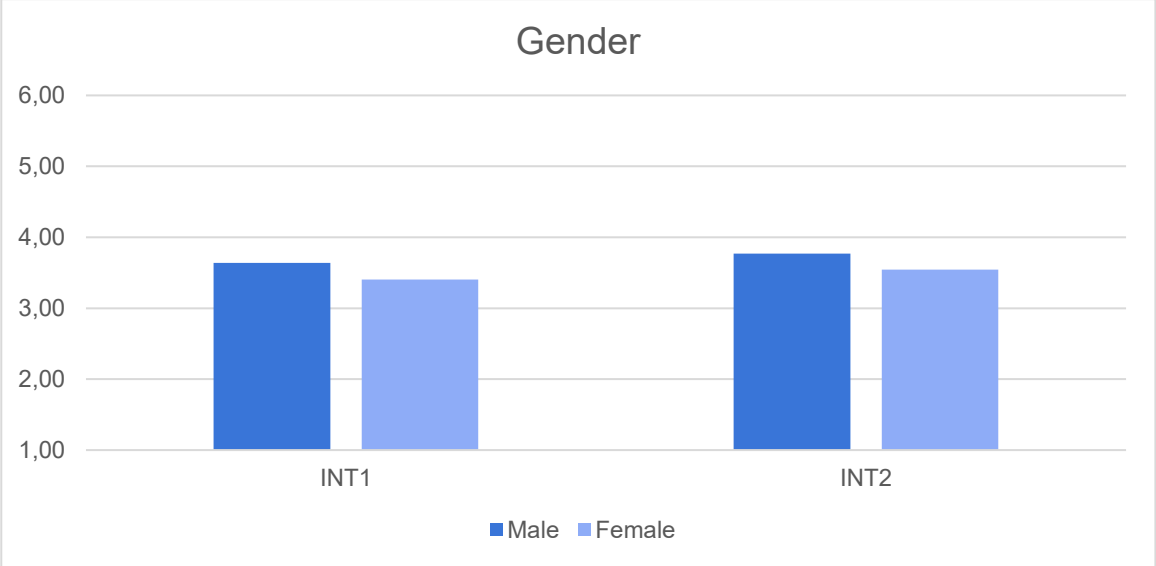
In addition, the annex lists all regional chambers participating in the survey, with a total of 219 responses from public auditors.

4.1. Auditors' intention to use AI

Intention to use: It refers to the extent of auditors' willingness to use AI in public sector audits

The averages are around 3.5, indicating moderate intention to use (Figure 5). Men show a slightly higher intention, possibly due to their tendency to focus on efficiency and performance, associating AI with practical improvements in their work.

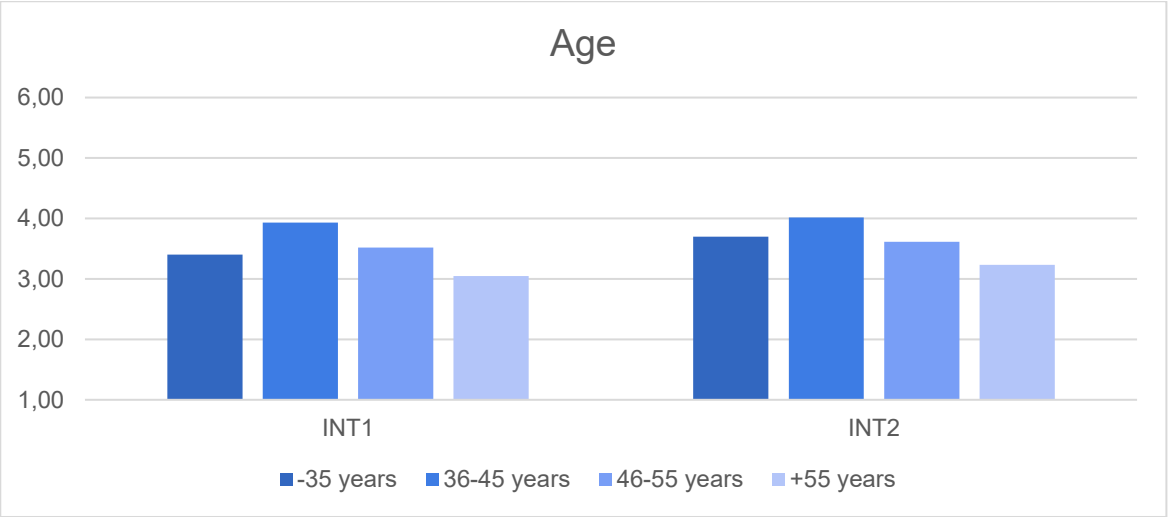
Figure 5. Intention by auditors' gender



Note: INT1= I am going to start using AI for audit activities; INT2= I plan to start implementing AI in my audit activities.

It can be seen in Figure 6 that the intention to use AI clearly varies according to age. Auditors aged 36–45 show the highest average, indicating a greater willingness to adopt AI, while those over 55 show the lowest average, reflecting a certain resistance. Middle-aged auditors are the most willing to use AI, probably due to a combination of factors: they have enough professional experience to understand the value of AI in their tasks, but they are still relatively young and familiar with digital technologies, which promotes their confidence and openness to new tools.

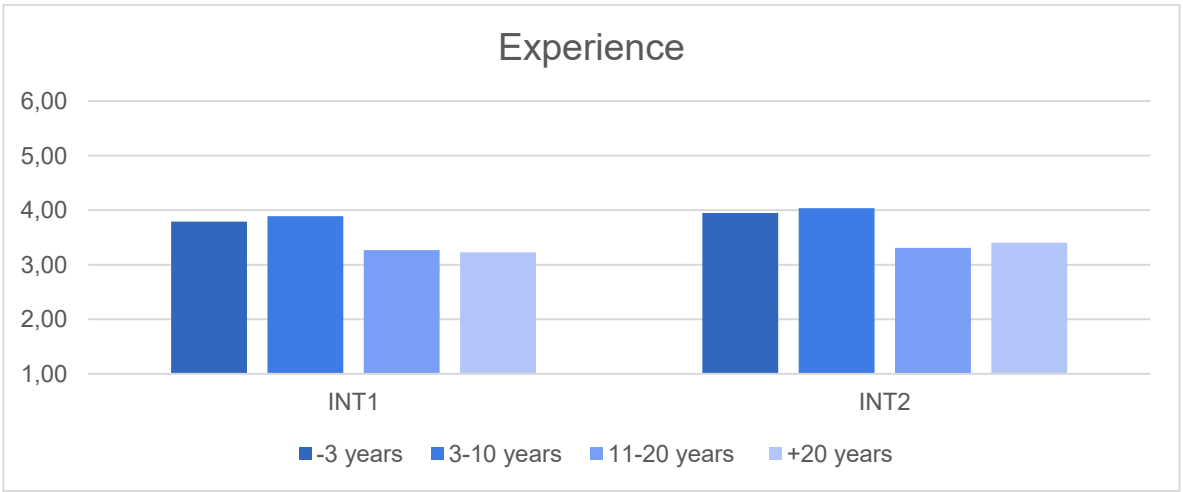
Figure 6. Intention by auditors' age



Note: INT1= I am going to start using AI for audit activities; INT2= I plan to start implementing AI in my audit activities.

The intention to use AI based on audit experience shows clear patterns. Auditors with less than 10 years of experience have the highest averages, indicating that many are very willing to adopt AI, probably due to greater familiarity with the technology and openness to innovation (Figure 7). In contrast, auditors with more than 10 years of experience show lower averages, suggesting greater caution or scepticism, possibly because they have established traditional routines and perceive AI as a more disruptive change.

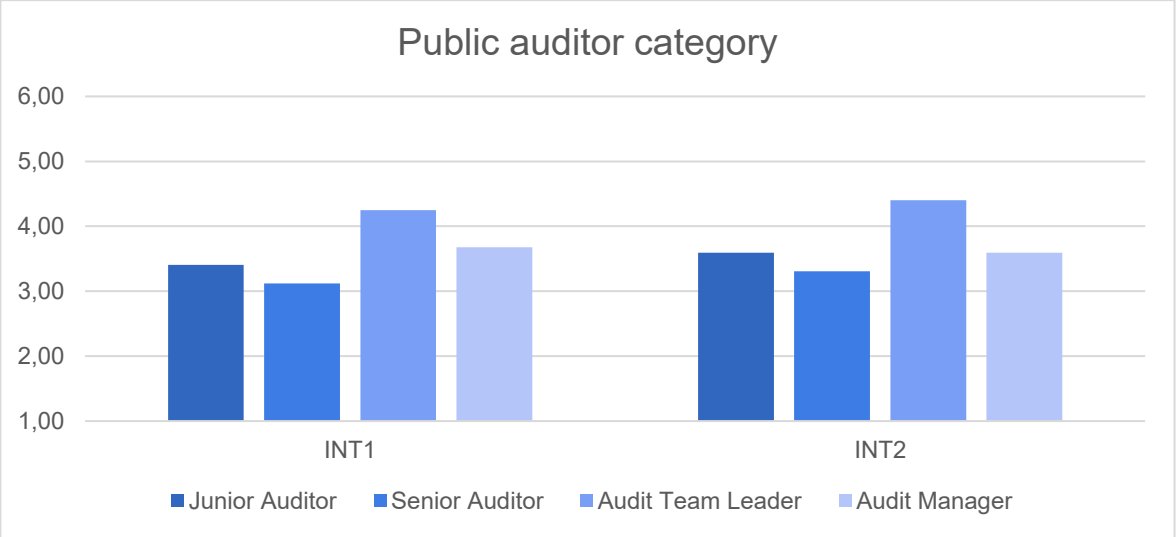
Figure 7. Intention by auditors' experience



Note: INT1= I am going to start using AI for audit activities; INT2= I plan to start implementing AI in my audit activities.

The intention to use AI according to auditor category shows clear differences between roles. Audit Team Leaders have the highest average, indicating that many are highly motivated to adopt AI, probably because their role requires supervision, process optimisation and justification of results to the team and management (Figure 8). Audit Managers also show relatively high intention, reflecting interest, but perhaps more moderate as they focus on general strategic decisions. In contrast, Junior Auditors have a moderate average, indicating that a significant number still do not plan to use AI, and Senior Auditors show low averages, reflecting some caution or resistance, probably linked to established routines and less exposure to technological tools.

Figure 8. Intention by auditors' professional category



Note: INT1= I am going to start using AI for audit activities; INT2= I plan to start implementing AI in my audit activities.

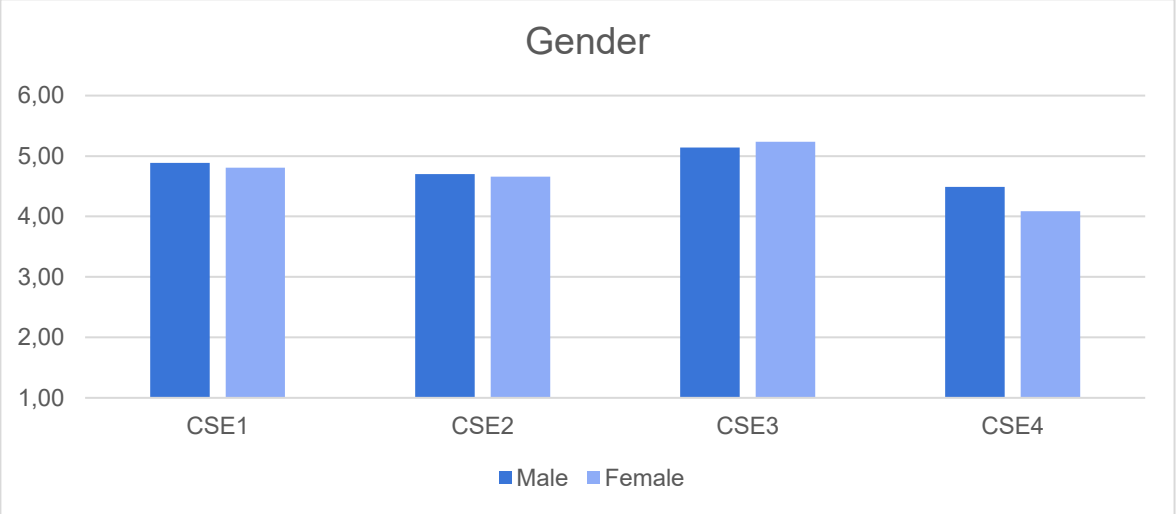
4.2. Factors influencing intention to use

Computer self-efficacy: It refers to an individual's perception of their ability to use AI in audit of the public sector

As shown in Figure 9, men and women have similar average scores, although men score slightly higher in feeling capable of using AI without too much help (except in CSE3, where women are more confident in the received training). This can be interpreted in terms of gender socialisation processes: traditionally, women have been

less exposed to technological environments and have been considered ‘less prepared’ in digital skills, which can lead to a self-perception of lower initial confidence. However, when the institution provides structured and formal training, this gap tends to narrow and even reverse, because women value formal training more as a legitimate means of acquiring skills.

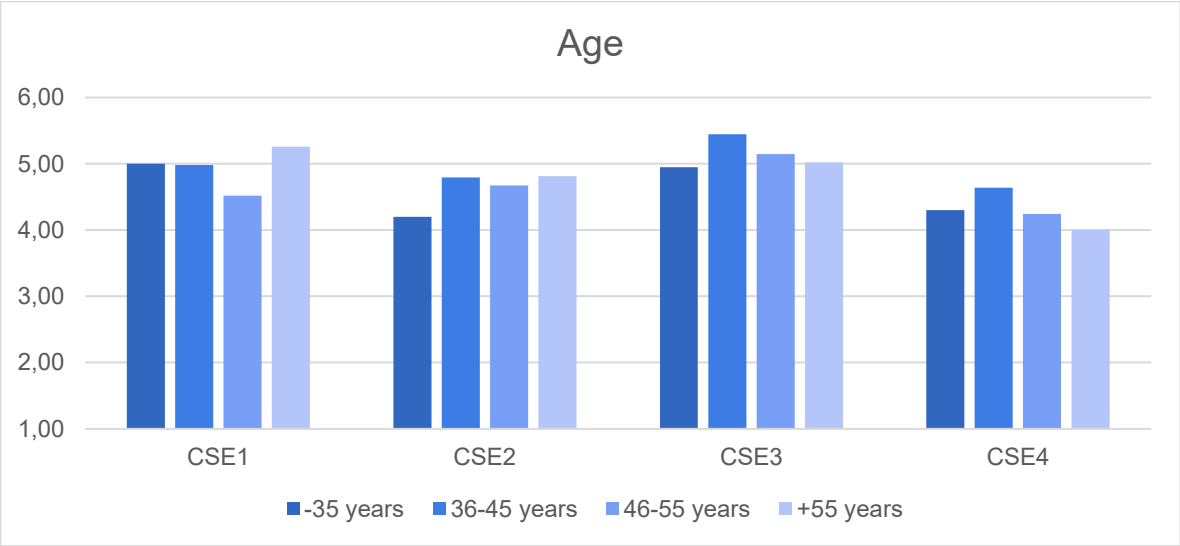
Figure 9. Computer self-efficacy by auditors' gender



Note: CSE1= I could use AI if someone showed me how to do it first; CSE2= I could use AI for public audit activities if I had the built-in help function for assistance; CSE3= I think I can use AI for audit activities if my SAI organises good training; CSE4= I could use AI if I had used a similar tool before

In general, the age group that tends to value their technological skills the most is 36 to 45 years old (Figure 10). This is because, although they do not belong to the generation considered ‘digital natives’, they have been exposed to technology from early stages of their adult lives, which has allowed them to progressively integrate it into their professional development. In contrast, those under 35, although they are digital natives, have less professional experience, which limits the practical application of these skills. It is noteworthy that in CSE1 and CSE2, those over 55 achieve the highest scores, probably thanks to their extensive experience and participation in institutional modernisation projects, which act as a compensatory factor for their initial unfamiliarity with technology.

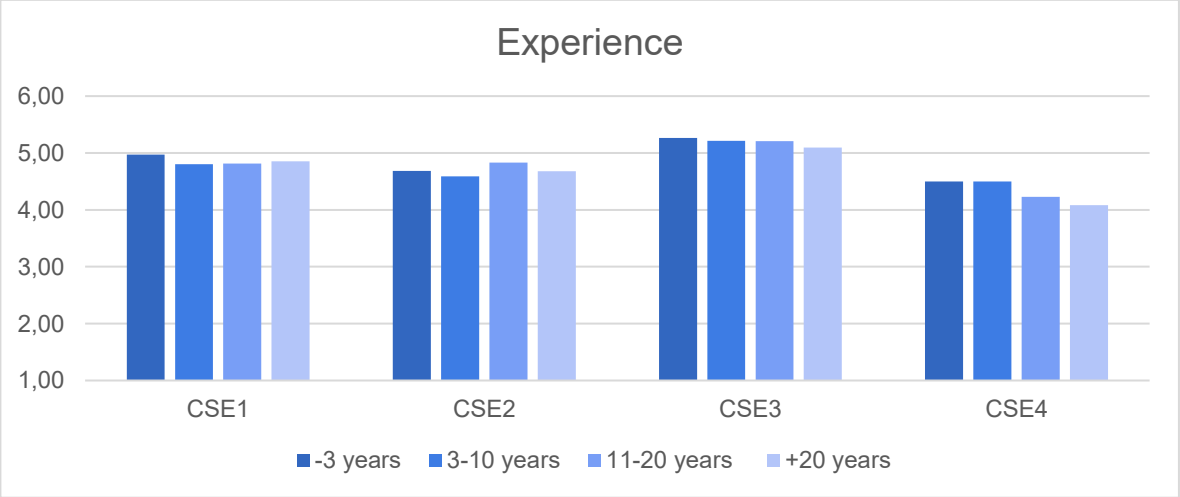
Figure 10. Computer self-efficacy by auditors' age



Note: CSE1= I could use AI if someone showed me how to do it first; CSE2= I could use AI for public audit activities if I had the built-in help function for assistance; CSE3= I think I can use AI for audit activities if my SAI organises good training; CSE4= I could use AI if I had used a similar tool before

In terms of experience, no marked differences are observed in Figure 11; all groups maintain similar perceptions, although the less experienced tend to be slightly more confident in training and institutional support.

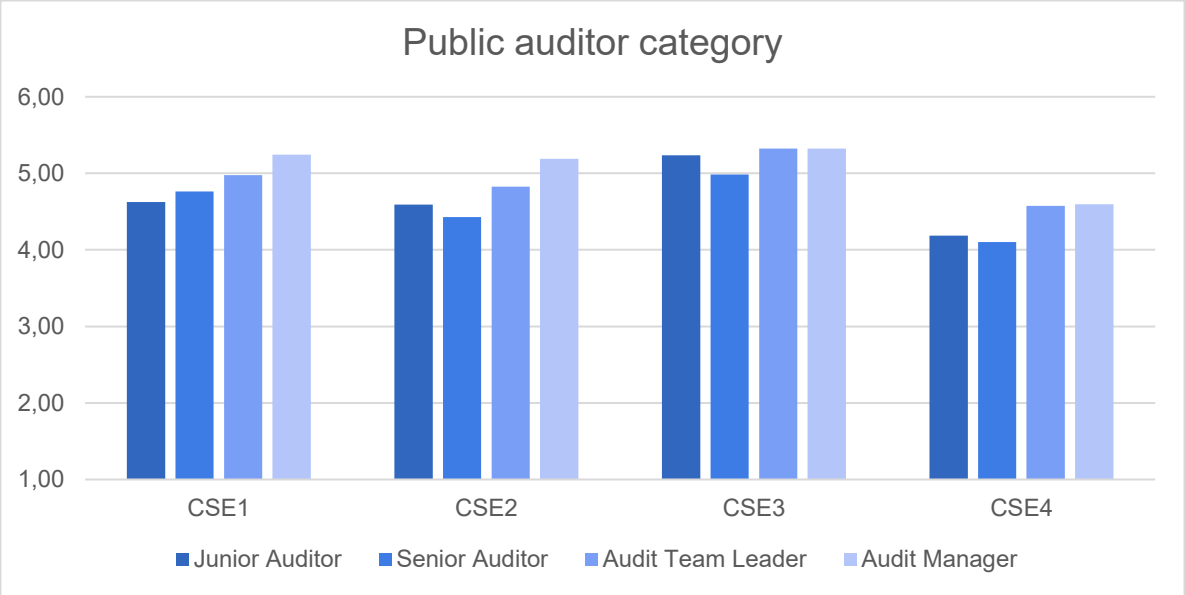
Figure 11. Computer self-efficacy by auditors' experience



Note: CSE1= I could use AI if someone showed me how to do it first; CSE2= I could use AI for public audit activities if I had the built-in help function for assistance; CSE3= I think I can use AI for audit activities if my SAI organises good training; CSE4= I could use AI if I had used a similar tool before

Managers and team leaders are the most confident, while junior and senior auditors perceive themselves as less capable, reflecting the relationship between hierarchical responsibility and confidence in their abilities (Figure 12). This may be because, in their positions, they have been more involved in supervising and implementing modernisation projects and integrating new digital tools into audit processes, which strengthens their perception of mastery.

Figure 12. Computer self-efficacy by auditors' professional category

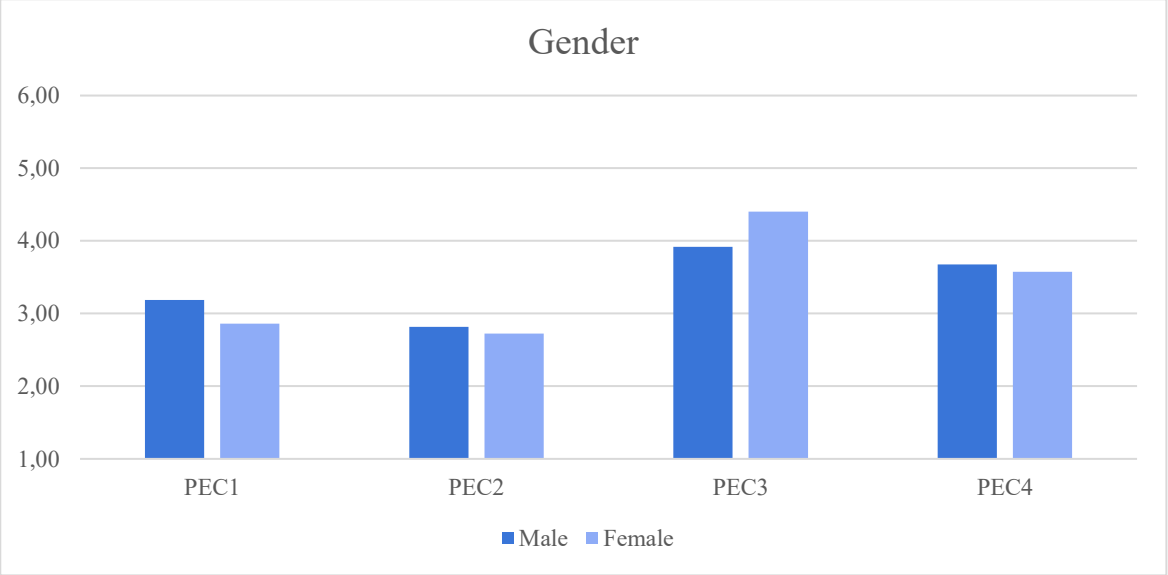


Note: CSE1= I could use AI if someone showed me how to do it first; CSE2= I could use AI for public audit activities if I had the built-in help function for assistance; CSE3= I think I can use AI for audit activities if my SAI organises good training; CSE4= I could use AI if I had used a similar tool before

Perception of external control: It refers to the extent to which an individual believes that organizational and technical resources, as well as knowledge, are available to support the use of AI in audits of the public sector

Men score slightly higher in control, resources and skills possessed (PEC1, PEC2 and PEC4), while women stand out in the perception that, with adequate resources, AI would be easy to use (PEC3), as shown in Figure 13. This reflects that men tend to be more confident and in control from the outset, while women value institutional support as a condition for feeling competent.

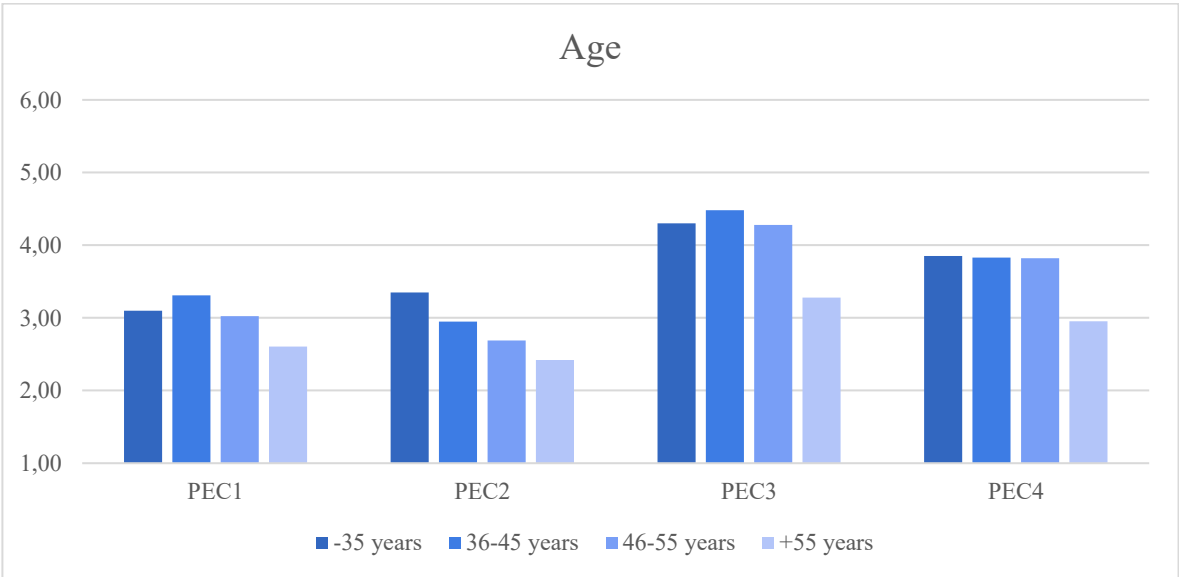
Figure 13. Perception of external control by auditors' gender



Note: PEC1= I have control over the use of AI; PEC2= I have the necessary resources to use AI; PEC3= Given the resources, opportunities and knowledge AI requires, it would be easy for me to use the system; PEC4= I can master AI thanks to my ICT skills

The 36–45 age group shows the highest perception of control, followed by those under 35 (Figure 14). Those aged 55 and over have the lowest ratings, suggesting that they feel greater barriers to managing AI.

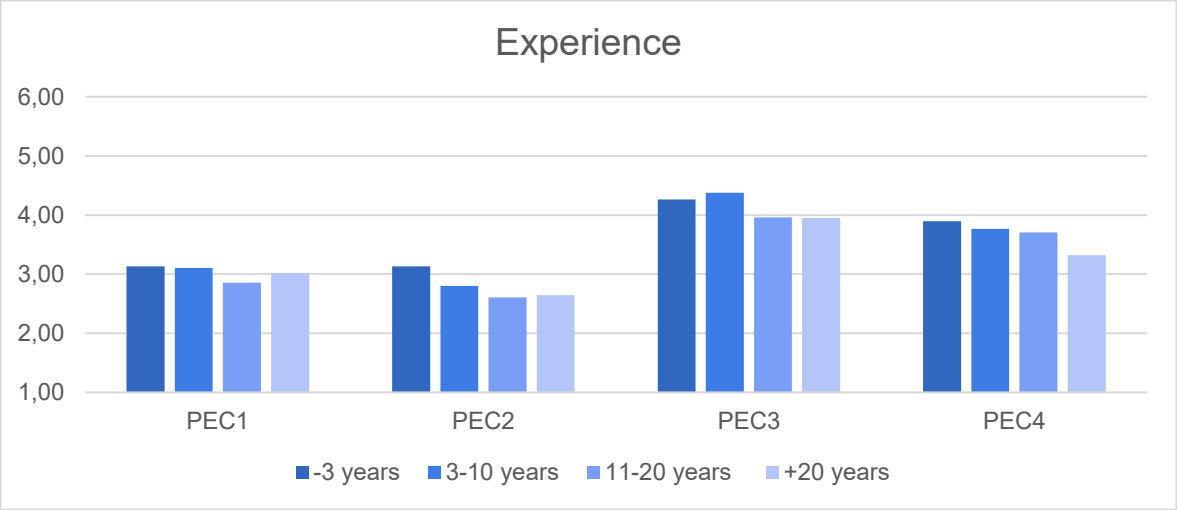
Figure 14. Perception of external control by auditors' age



Note: PEC1= I have control over the use of AI; PEC2= I have the necessary resources to use AI; PEC3= Given the resources, opportunities and knowledge AI requires, it would be easy for me to use the system; PEC4= I can master AI thanks to my ICT skills

It is worth noting that auditors with less than 10 years of experience are those who report having the greatest perception of external control, i.e., they consider that they have the resources, knowledge and organisational conditions necessary to use AI in auditing (Figure 15). This result can be explained by the fact that, since the beginning of their careers, they have worked in a context already marked by digitalisation and by institutions that, at least in part, have been adapting their technological resources.

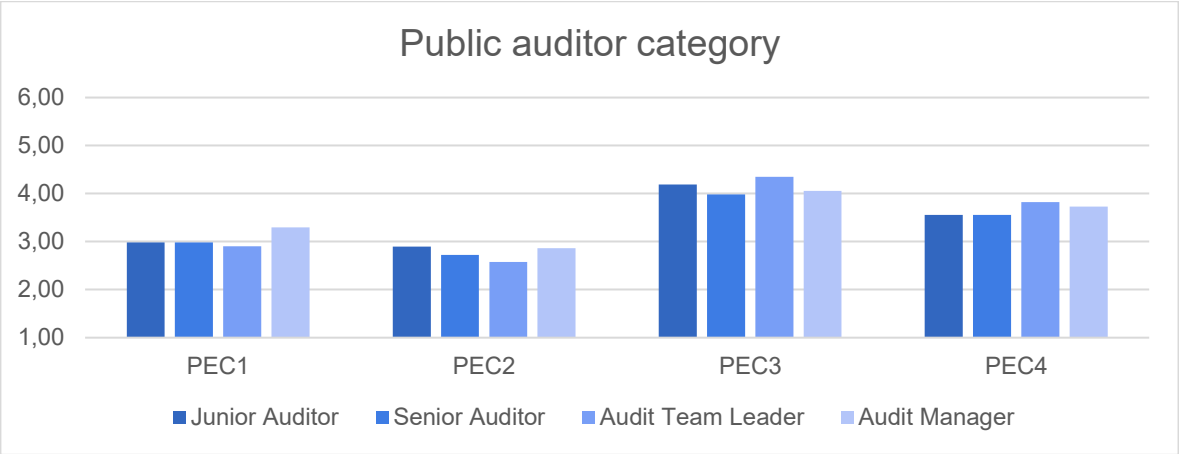
Figure 15. Perception of external control by auditors' experience



Note: PEC1= I have control over the use of AI; PEC2= I have the necessary resources to use AI; PEC3= Given the resources, opportunities and knowledge AI requires, it would be easy for me to use the system; PEC4= I can master AI thanks to my ICT skills

In general, there is no group of auditors that uniformly perceives greater control over the use of AI (Figure 16). Audit Team Leaders score highest on items related to the ability to use AI when they have adequate resources, knowledge, and experience (PEC3 and PEC4), suggesting that their perception of control is directly associated with specific conditions of support and training. Audit Managers, on the other hand, excel in items related to overall control (PEC1 and PEC2), reflecting a confidence more oriented towards the global and strategic framework than towards operational management. In contrast, Junior and Senior Auditors have similar and more moderate averages. Overall, the results indicate that confidence in AI control does not depend exclusively on hierarchical position, but on a combination of practical experience, access to resources and level of responsibility, which explains why Team Leaders are perceived as having greater control in operational dimensions, while Managers focus their confidence on a broader view of the process.

Figure 16. Perception of external control by auditors' professional category

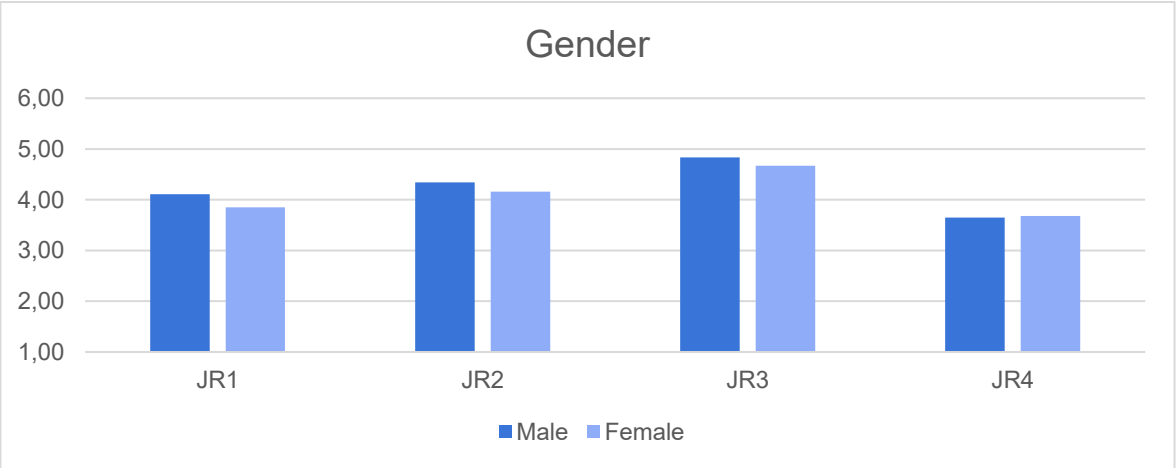


Note: PEC1= I have control over the use of AI; PEC2= I have the necessary resources to use AI; PEC3= Given the resources, opportunities and knowledge AI requires, it would be easy for me to use the system; PEC4= I can master AI thanks to my ICT skills

Job relevance: It refers to the extent to which an individual believes that AI is applicable to their job in the audit of the public sector

The perceived relevance of AI at work shows minor differences according to gender (Figure 17), with men scoring slightly higher on three of the four items. Both genders agree that AI is relevant to the future of auditing (JR2 and JR3).

Figure 17. Job relevance by auditors' gender

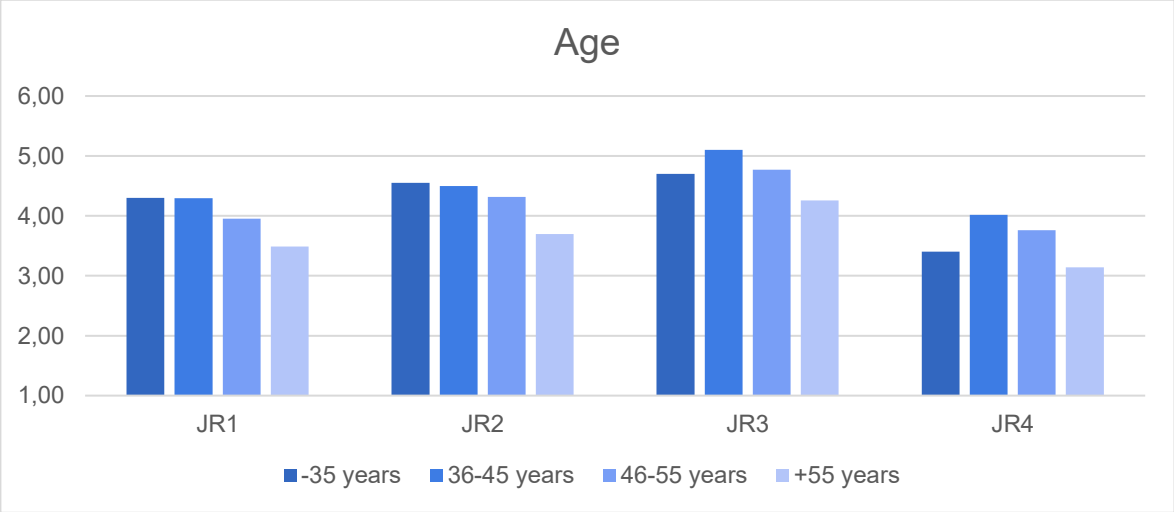


Note: JR1= In public audit activities AI can be massively used; JR 2= In the public audit activity, the use of AI is relevant; JR3= AI is relevant for the future of the audit of the public sector; JR4= The future of public sector audit activities is AI

The perception of AI's relevance at work is closely linked to age, as shown in Figure 18. Auditors aged 36–45 show the highest and most consistent rating, suggesting that

this group clearly recognises the role of AI in their performance and in the future of auditing. Younger auditors (under 35) also perceive high relevance, but with greater diversity of opinion, reflecting enthusiasm but a lack of consolidated experience. Auditors aged 55+ are more critical and less convinced of the immediate importance of AI, probably because they rely more on traditional methods and have less exposure to emerging technological tools. This implies that training and awareness-raising on AI could be key to increasing adoption among more senior professionals.

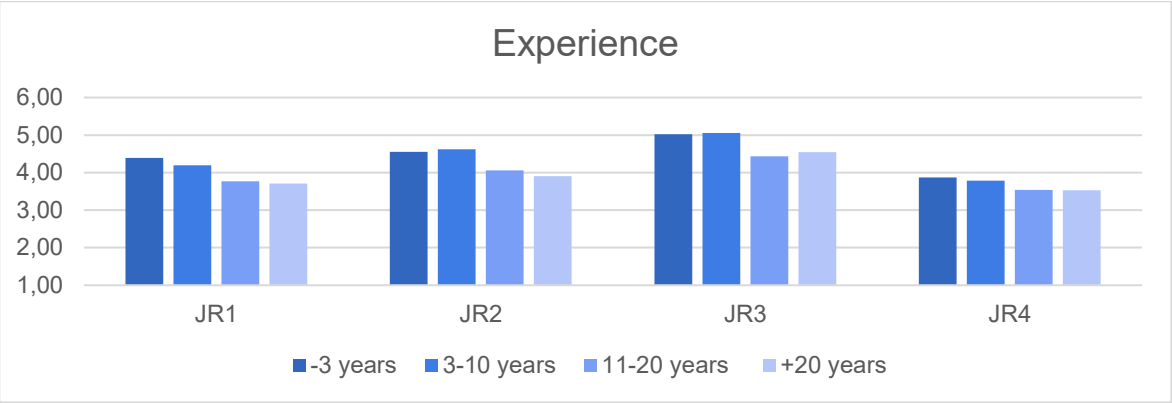
Figure 18. Job relevance by auditors' age



Note: JR1= In public audit activities AI can be massively used; JR 2= In the public audit activity, the use of AI is relevant; JR3= AI is relevant for the future of the audit of the public sector; JR4= The future of public sector audit activities is AI

The perception of AI's relevance at work decreases as audit experience increases (Figure 19). Younger professionals with fewer years of experience perceive AI as more crucial to their tasks and to the future of the sector, probably because they are more receptive to new technologies and their work already incorporates modern digital tools. In contrast, auditors with 11–20 and +20 years of experience show less enthusiasm, possibly due to their greater familiarity with traditional methods and less exposure to technological innovations. This suggests that to encourage the adoption of AI, it is important to combine specific training with awareness-raising strategies aimed at more experienced professionals, highlighting the benefits and specific applications that complement their previous experience.

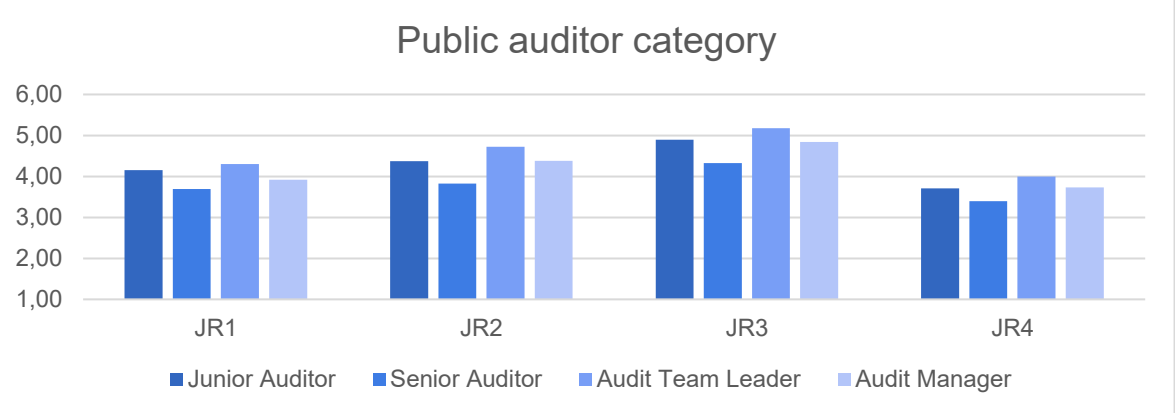
Figure 19. Job relevance by auditors' experience



Note: JR1= In public audit activities AI can be massively used; JR 2= In the public audit activity, the use of AI is relevant; JR3= AI is relevant for the future of the audit of the public sector; JR4= The future of public sector audit activities is AI

The perception of AI relevance varies according to auditor category (Figure 20). Audit team leaders show the highest and most consistent rating, probably because they combine practical experience with team supervision and coordination responsibilities, which makes AI directly useful to them. Juniors also perceive high relevance, reflecting enthusiasm and openness to new technologies, albeit to a lesser extent. Seniors are the most critical, probably due to their attachment to traditional methods and less exposure to technological innovations. Managers perceive moderate relevance, balancing their strategic vision with less direct involvement in the operational use of AI. These findings suggest that adoption and training strategies should be tailored to each category, focusing on awareness and practical training for seniors, while team leaders can lead implementation in teams.

Figure 20. Job relevance by auditors' professional category

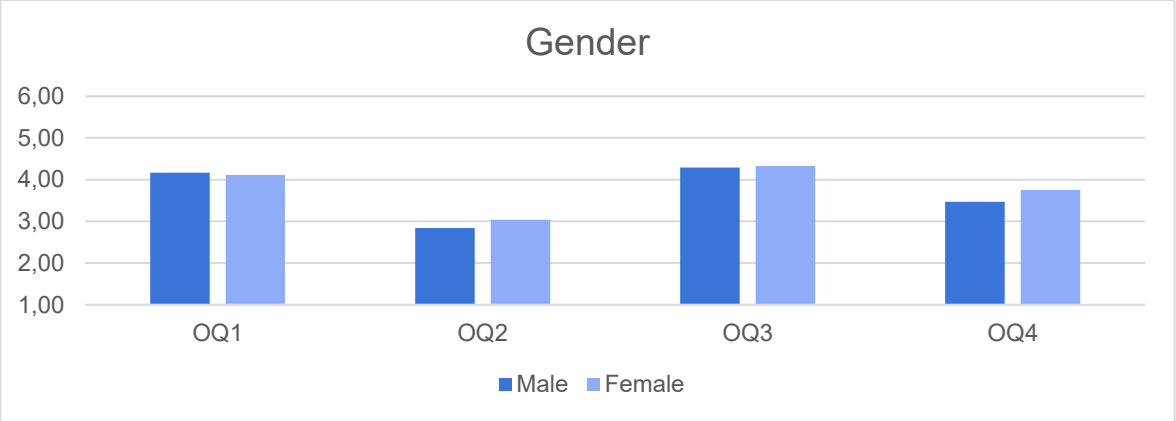


Note: JR1= In public audit activities AI can be massively used; JR 2= In the public audit activity, the use of AI is relevant; JR3= AI is relevant for the future of the audit of the public sector; JR4= The future of public sector audit activities is AI

Output quality: It is defined as an individual's perception of how well AI performs tasks necessary for their job in the audit of the public sector

The perception of the expected quality of results when using AI shows minimal differences between men and women (Figure 21), with a slight advantage for women in terms of confidence in the improvement of quality and excellence of results (OQ2 and OQ4). This suggests that both genders have similar perceptions of the impact of AI on audit quality, implying that training and adoption strategies can be designed inclusively, without the need to differentiate by gender in this regard.

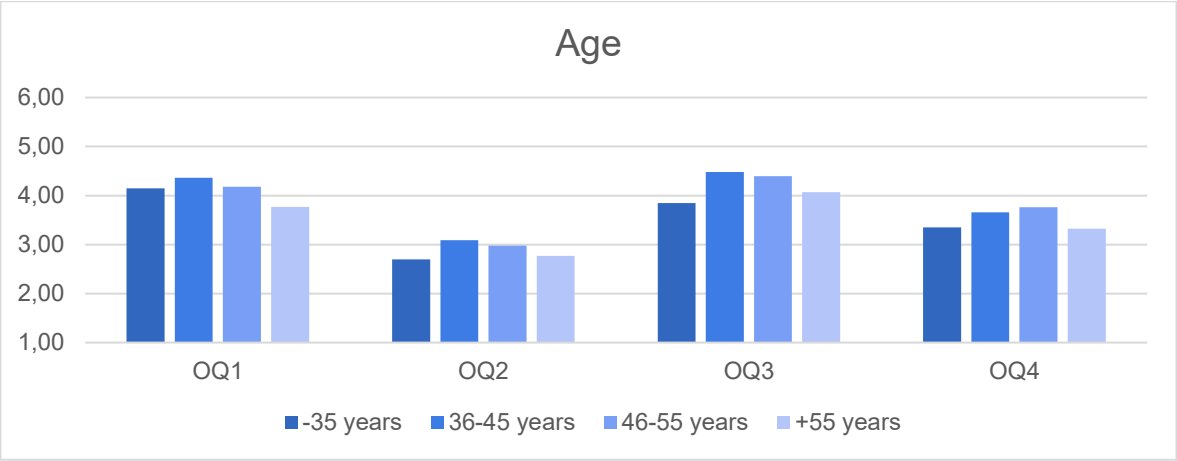
Figure 21. Output quality by auditors' gender



Note: OQ1= I expect the quality of the result I get when using AI to be high; OQ2= By using AI, I will not have any problem with the quality of the audit activities; OQ3= I expect AI to improve the quality of my work; OQ4= I expect that the results of using AI will be excellent

Perceptions of the expected quality of AI show notable differences according to age (Figure 22). Auditors aged 36–45 achieve the highest scores, probably because they combine consolidated experience with receptiveness to new technologies. They are closely followed by those aged 46–55, with very similar averages, indicating equally high confidence. In contrast, those under 35 obtain lower results, reflecting a certain caution derived from their shorter career paths. Finally, those over 55 are at levels comparable to the youngest, showing greater scepticism and caution towards the incorporation of AI in auditing.

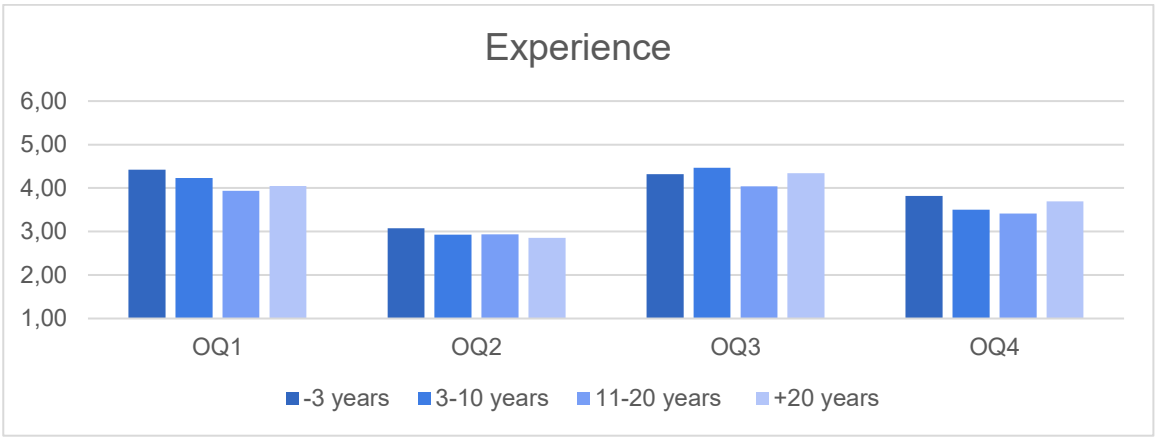
Figure 22. Output quality by auditors' age



Note: OQ1= I expect the quality of the result I get when using AI to be high; OQ2= By using AI, I will not have any problem with the quality of the audit activities; OQ3= I expect AI to improve the quality of my work; OQ4= I expect that the results of using AI will be excellent

Perceptions of the expected quality of AI vary slightly depending on experience, but the differences are not significant (Figure 23). Less experienced auditors show confidence in AI, while professionals with 11–20 years of experience are slightly more cautious, probably due to their consolidated experience with traditional methods. Auditors with more than 20 years of experience show intermediate perceptions, balancing experience and openness to technology. Overall, these results suggest that AI is perceived as capable of improving quality, and training should focus on building confidence and demonstrating concrete results, especially for groups with intermediate experience.

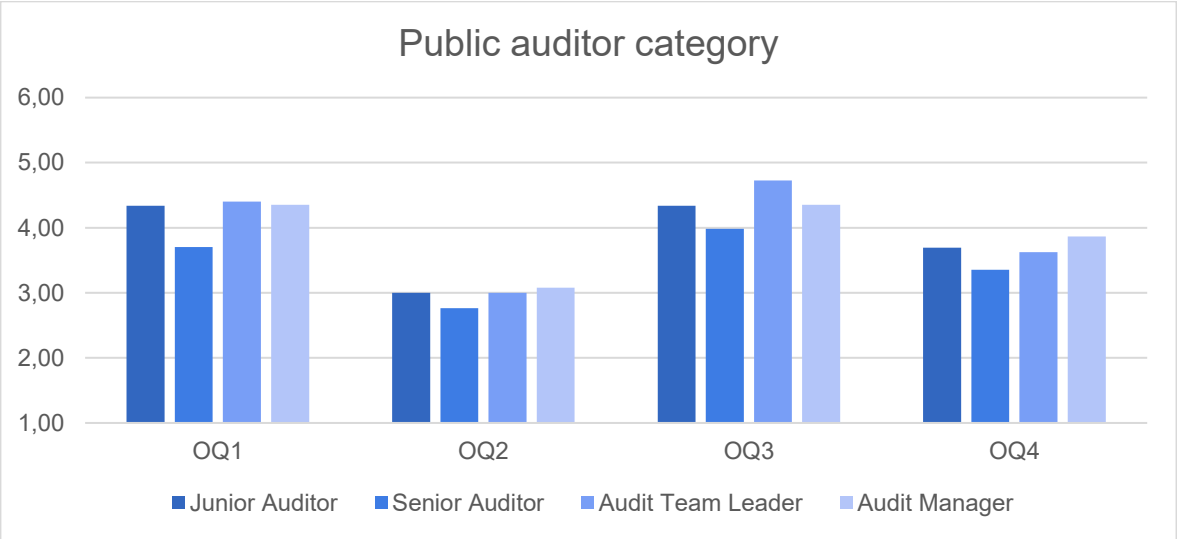
Figure 23. Output quality by auditors' experience



Note: OQ1= I expect the quality of the result I get when using AI to be high; OQ2= By using AI, I will not have any problem with the quality of the audit activities; OQ3= I expect AI to improve the quality of my work; OQ4= I expect that the results of using AI will be excellent

The perception of the expected quality of AI varies according to auditor category, as shown in Figure 24. Team Leaders are more confident in AI's ability to improve results, probably because of their combination of operational responsibility and oversight, which allows them to see practical applications. Juniors show similar enthusiasm, reflecting openness and receptiveness to new tools. Seniors are the most critical, indicating the need for specific training that demonstrates concrete benefits. Managers perceive moderate benefits, balancing strategic vision with less operational involvement. These results suggest that implementation and training strategies should be tailored to the category, prioritising the demonstration of value and results for Seniors, while Team Leaders can act as drivers of adoption within their teams.

Figure 24. Output quality by auditors' professional category



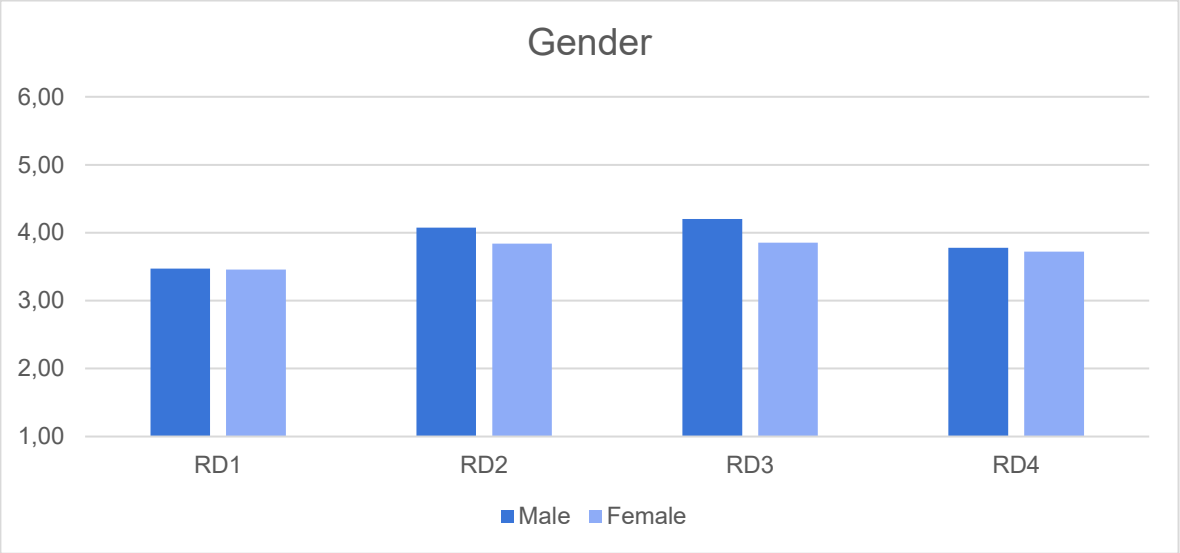
Note: OQ1= I expect the quality of the result I get when using AI to be high; OQ2= By using AI, I will not have any problem with the quality of the audit activities; OQ3= I expect AI to improve the quality of my work; OQ4= I expect that the results of using AI will be excellent

Results demonstrability: It refers to the extent to which an individual believes that the results of using AI in the audit of the public sector are tangible, observable, and easily communicable

The perception of the demonstrability of AI results is very similar between men and women, with moderate scores, as shown in Figure 25. This indicates that both genders consider AI results to be understandable and communicable, but not in a remarkable way, showing a cautious assessment of their ability to explain and justify results. This

moderate assessment can be explained by the well-known ‘black box’ of artificial intelligence, where the internal processes of algorithms are not always transparent or easy to explain, leading to caution when justifying results to colleagues or superiors. Therefore, although gender-differentiated approaches to training are not required, it is advisable to reinforce practical training and understanding of how algorithms work in order to increase confidence and clarity in demonstrating AI results in auditing.

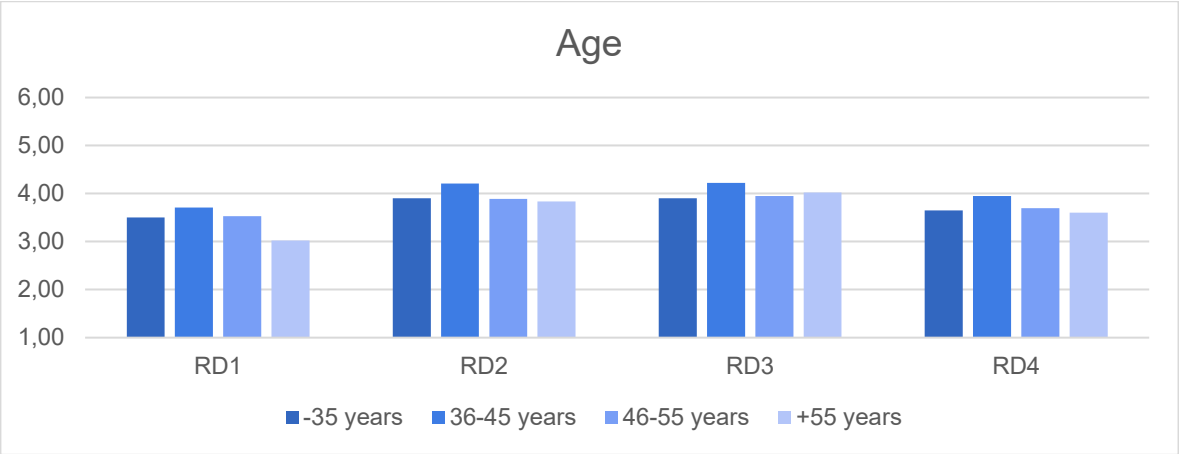
Figure 25. Results demonstrability by auditors' gender



Note: RD1= In my opinion, the results of using AI are obvious to me; RD2= I have no difficulty in telling others about the results of using AI; RD3= I believe that I could communicate to others the consequences of using AI for audit activities; RD4= In my opinion, the results of using AI will be tangible for everyone

The demonstrability of AI results is perceived moderately across all age groups (Figure 26). Auditors aged 36–45 show more confidence in their ability to understand and communicate AI results with a marked consensus, while younger and older auditors are more cautious, especially in their perception of the clarity of results. Auditors aged 36–45 show greater confidence in the demonstrable nature of AI results because they are usually at a stage in their careers where they have sufficient professional maturity to understand complex processes, but still maintain openness and familiarity with new technologies.

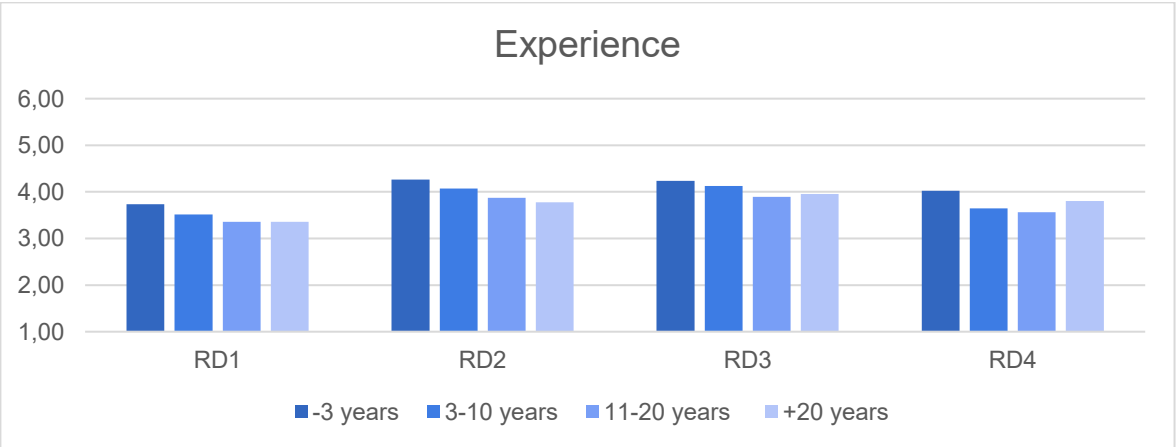
Figure 26. Results demonstrability by auditors' age



Note: RD1= In my opinion, the results of using AI are obvious to me; RD2= I have no difficulty in telling others about the results of using AI; RD3= I believe that I could communicate to others the consequences of using AI for audit activities; RD4= In my opinion, the results of using AI will be tangible for everyone

Less experienced auditors (–3 years) tend to perceive the demonstrability of AI as clearer, probably due to their familiarity with recent digital technologies and less exposure to complex traditional methods (Figure 27). Professionals with more than 10 years of experience are more cautious; their in-depth knowledge of auditing and traditional standards makes them more aware of the potential limitations of AI and the difficulty of justifying complex results, especially considering the “black box” nature of AI, where internal processes are not always transparent.

Figure 27. Results demonstrability by auditors' experience

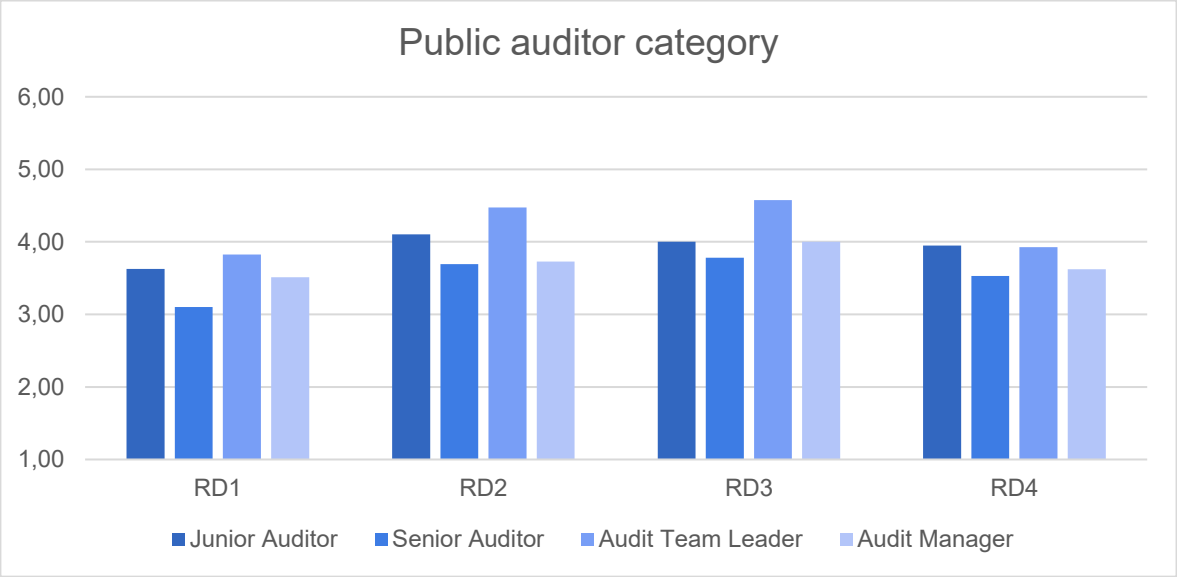


Note: RD1= In my opinion, the results of using AI are obvious to me; RD2= I have no difficulty in telling others about the results of using AI; RD3= I believe that I could communicate to others the consequences of using AI for audit activities; RD4= In my opinion, the results of using AI will be tangible for everyone

Team leaders place greater trust in demonstrability because their role involves explaining results to their team and management, which makes them more familiar

with the need to justify AI and its results (Figure 28). Juniors are enthusiastic and open to technology, but their lesser experience means they perceive demonstrability in a more moderate way. Seniors, although experts in auditing, are more cautious due to the 'black box' nature of AI, where the internal processes of the algorithm are not always transparent, leading to prudence when communicating results. Managers balance these perceptions, placing moderate trust in the ability to demonstrate results.

Figure 28. Results demonstrability by auditors' professional category

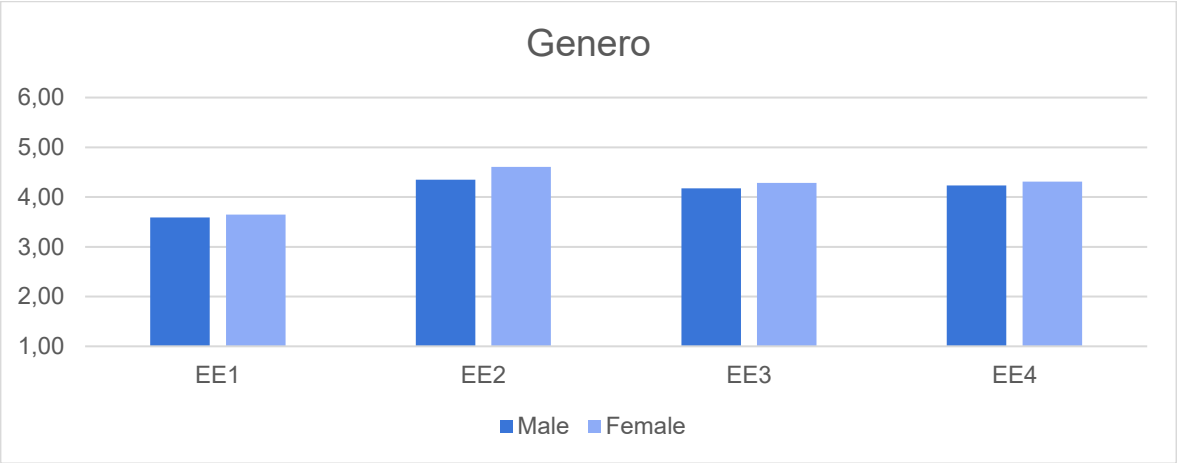


Note: RD1= In my opinion, the results of using AI are obvious to me; RD2= I have no difficulty in telling others about the results of using AI; RD3= I believe that I could communicate to others the consequences of using AI for audit activities; RD4= In my opinion, the results of using AI will be tangible for everyone

Effort expectancy: It refers to the perceived ease of using AI in the audit of the public sector

Both genders perceive AI as relatively easy to use, although women show slightly more confidence in their ability to learn it (Figure 29), despite the fact that the opposite might be expected. This difference can be explained by the highly specialised professional context, prior exposure to digital tools and the positive assessment of institutional support and training, factors that reduce the perception of difficulty.

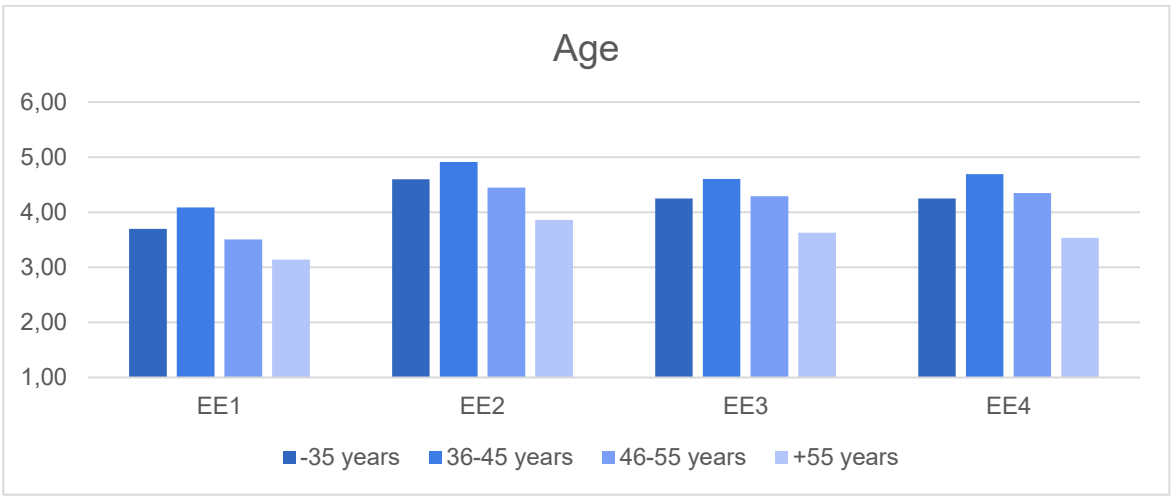
Figure 29. Effort expectancy by auditors' gender



Note: EE1= It would be/is easy for me to use AI for public sector audit activities; EE2= It would be/is easy for me to learn how to use AI; EE3= It would be/is easy for me to become proficient in the use of AI; EE 4= Using AI for public sector audit activities is not characterised by causing me stress

By age, auditors aged 36–45 show the greatest perceived ease of use, reflecting a balance between professional experience and technological familiarity, while those over 55 perceive greater effort, probably due to less contact with new technologies (Figure 30).

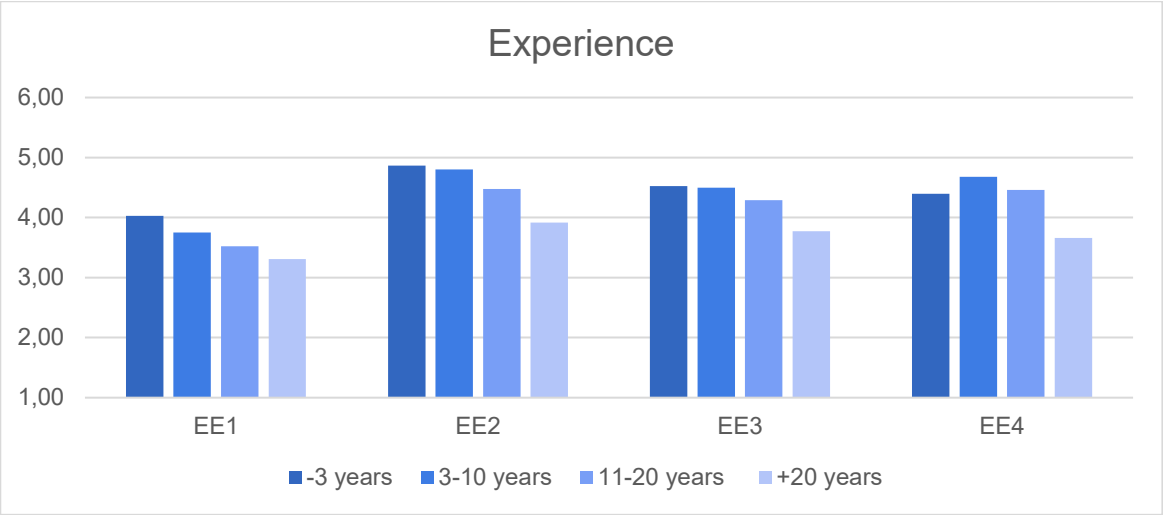
Figure 30. Effort expectancy by auditors' age



Note: EE1= It would be/is easy for me to use AI for public sector audit activities; EE2= It would be/is easy for me to learn how to use AI; EE3= It would be/is easy for me to become proficient in the use of AI; EE 4= Using AI for public sector audit activities is not characterised by causing me stress

With regard to experience, the least experienced (–3 years) rate ease of use more positively, while the intermediate and veteran groups perceive a little more effort, which may reflect critical awareness of the complexity of AI processes (Figure 31).

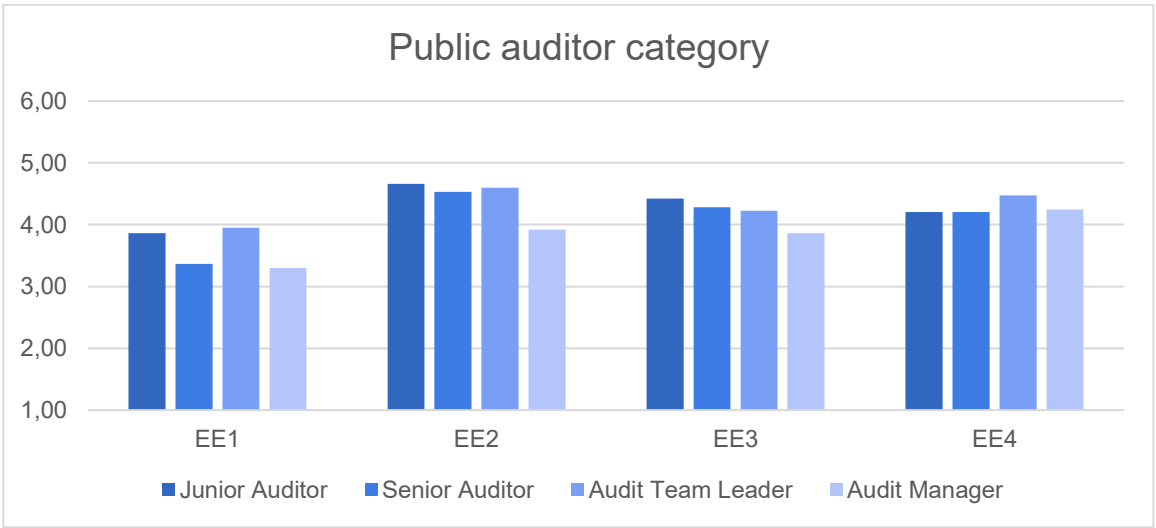
Figure 31. Effort expectancy by auditors' experience



Note: EE1= It would be/is easy for me to use AI for public sector audit activities; EE2= It would be/is easy for me to learn how to use AI; EE3= It would be/is easy for me to become proficient in the use of AI; EE 4= Using AI for public sector audit activities is not characterised by causing me stress

Finally, Figure 32 shows the results by category. Team Leaders and Juniors perceive greater ease, showing confidence in learning and applying AI in their work. Seniors and Managers show greater caution, probably due to the responsibility of justifying results and applying AI in complex contexts.

Figure 32. Effort expectancy by auditors' professional category

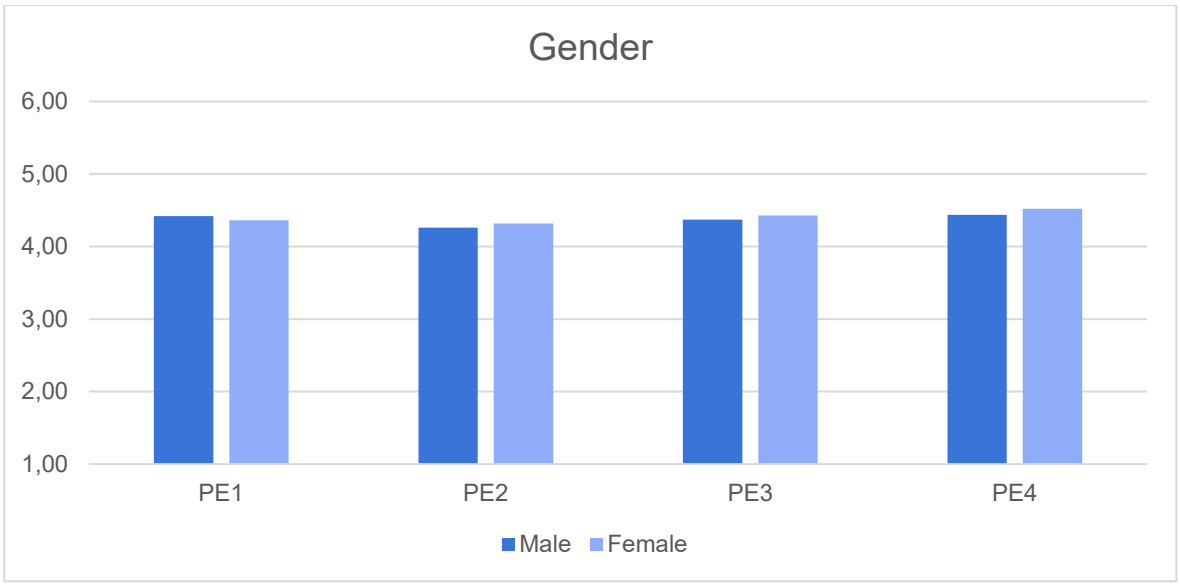


Note: EE1= It would be/is easy for me to use AI for public sector audit activities; EE2= It would be/is easy for me to learn how to use AI; EE3= It would be/is easy for me to become proficient in the use of AI; EE 4= Using AI for public sector audit activities is not characterised by causing me stress

Performance Expectancy: It refers to the extent to which the use of AI enables individuals to execute daily activities more efficiently in public sector audits

Women score slightly higher on some items related to performance expectations (Figure 33). This could be because the professional environment of public auditing is highly specialised and the women participating have sufficient experience and familiarity with technological tools, reducing the gender gap in performance perception. In general, AI is perceived as a useful tool for improving the efficiency, effectiveness and quality of work, regardless of gender, indicating high potential for adoption in the public audit context.

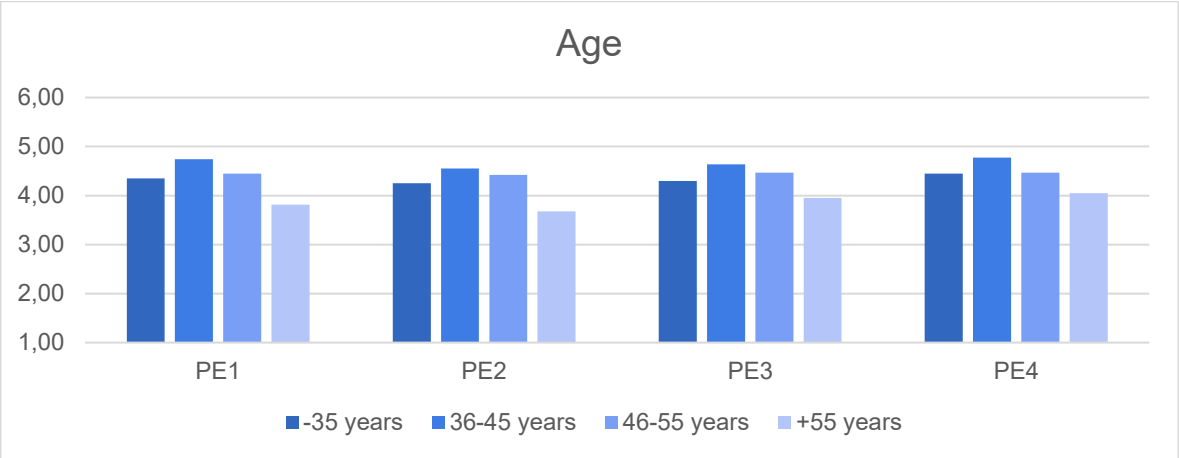
Figure 33. Performance expectancy by auditors' gender



Note: PE1= Using AI would allow/allows me to improve public sector audit activities; PE2= Using AI would make/makes it easier to provide public sector audit services; PE3= Using AI would enhance/enhances my effectiveness in public sector audit activities; PE4= Using AI would enhance/enhances the efficiency of my job

Auditors aged 36–45 show the highest performance perception, indicating that they expect AI to significantly improve their efficiency, effectiveness and quality of work (Figure 34). Those under 35 have moderately high scores. In contrast, auditors over 55 are more cautious, assessing a lower impact of AI on their performance, probably due to less familiarity with the technology and a perception of the complexity of algorithms, the well-known ‘black box’ of AI. Taken together, these results indicate that age influences performance expectations, with middle-aged professionals being the most confident about the benefits of AI.

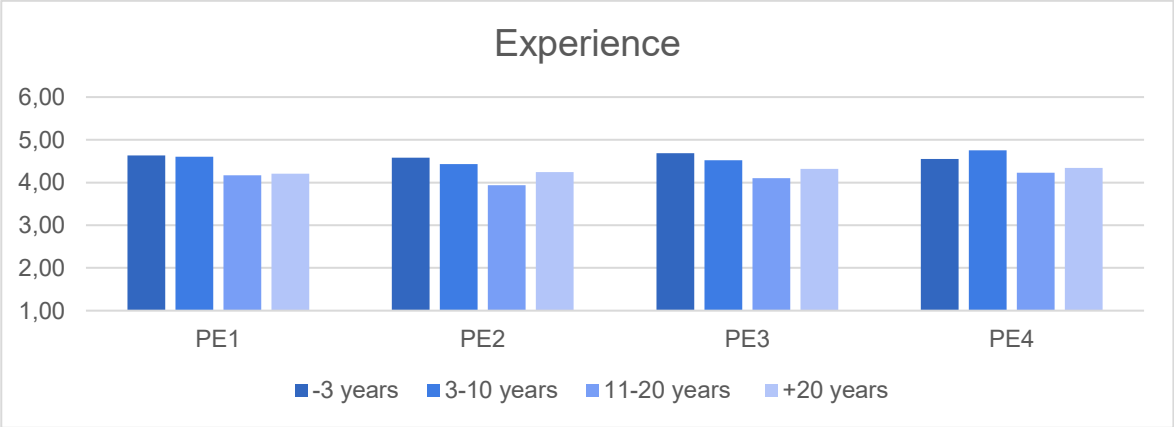
Figure 34. Performance expectancy by auditors' age



Note: PE1= Using AI would allow/allows me to improve public sector audit activities; PE2= Using AI would make/makes it easier to provide public sector audit services; PE3= Using AI would enhance/enhances my effectiveness in public sector audit activities; PE4= Using AI would enhance/enhances the efficiency of my job

Performance expectations are higher among professionals with less than 10 years of experience, which could be due to their familiarity with new technologies and openness to innovative tools, as well as less exposure to traditional systems that could generate critical comparisons (Figure 35). More experienced professionals show more moderate scores, suggesting greater caution and critical assessment, possibly due to the need to ensure that AI complies with professional standards and accurate results in public auditing. Overall, the results indicate that AI is perceived as a tool that improves performance, but the perception of relative benefit varies with experience, with the least experienced being the most optimistic.

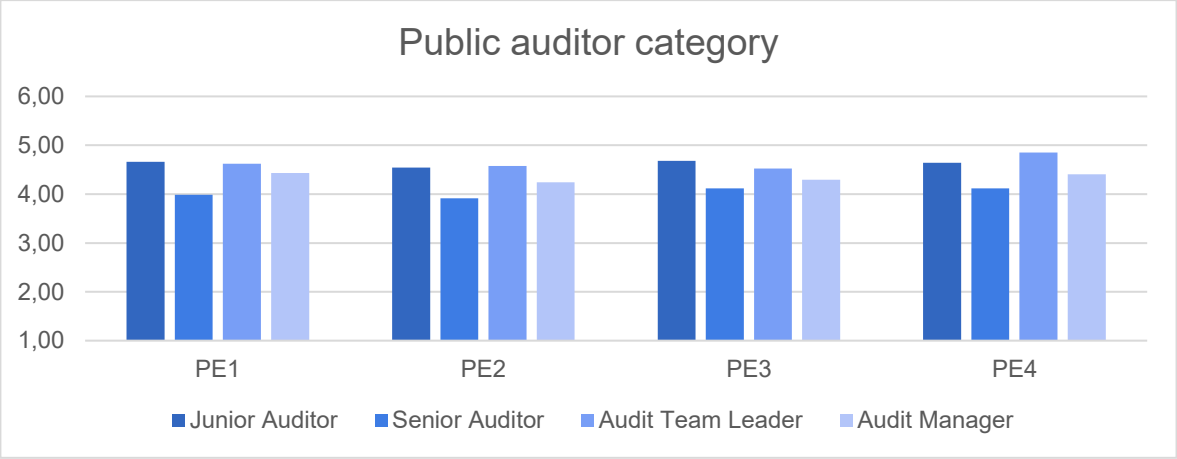
Figure 35. Performance expectancy by auditors' experience



Note: PE1= Using AI would allow/allows me to improve public sector audit activities; PE2= Using AI would make/makes it easier to provide public sector audit services; PE3= Using AI would enhance/enhances my effectiveness in public sector audit activities; PE4= Using AI would enhance/enhances the efficiency of my job

Juniors and Team Leaders have the highest averages in Figure 36, being the most optimistic, possibly due to their familiarity with new technologies and motivation to improve efficiency in their daily work. Seniors, despite their experience, may be more critical, probably due to greater awareness of risks, the need for validation of results, and professional standards. Managers value the benefits but to a lesser extent, which may reflect a balance between a strategic vision of AI and the responsibility of practical implementation. Overall, the results show that the perception of performance improvement depends on position within the organisation, with more operational profiles and team leaders perceiving greater immediate usefulness of AI.

Figure 36. Performance expectancy by auditors' professional category

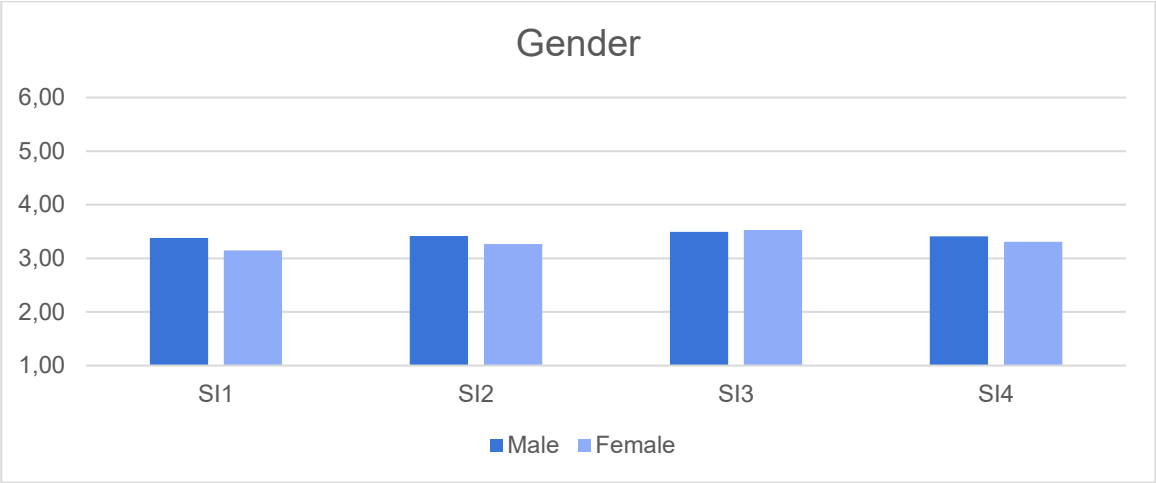


Note: PE1= Using AI would allow/allows me to improve public sector audit activities; PE2= Using AI would make/makes it easier to provide public sector audit services; PE3= Using AI would enhance/enhances my effectiveness in public sector audit activities; PE4= Using AI would enhance/enhances the efficiency of my job

Social influence: It refers to the impact of an individual's social circle on their decision to use AI in public sector audits

Social influence is perceived moderately in both genders (Figure 37). Interestingly, although the literature often points out that women are more sensitive to the opinions of others, in this case men perceive greater social pressure from colleagues and important people, while women only place more value on the expectations of their boss (SI3). This suggests that male auditors seek group validation and peer acceptance, while female auditors tend to value hierarchical clarity and authority guidance when making decisions about new tools, such as AI, ensuring that their work is aligned with formal supervisory expectations.

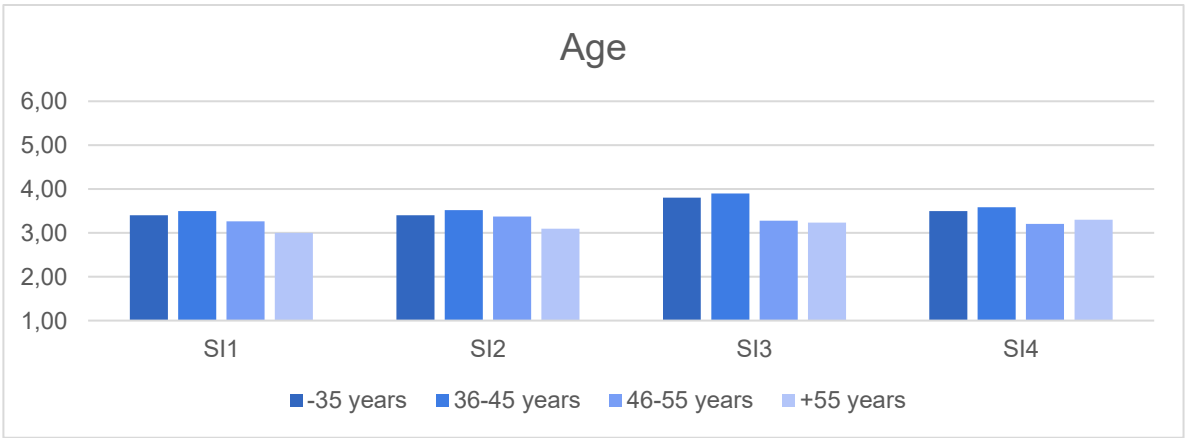
Figure 37. Social influence by auditors' gender



Note: SI1= People who influence my behaviour would think/think that I should use AI; SI2= People who are important to me would think/think that I should use AI in public sector audit activities; SI3= My boss thinks I should learn how to use AI for public sector audit activities; SI4= People who work with me would think/think that I should use AI in public sector audit activities

Social pressure seems to decrease with age, probably because older professionals feel more confident in their decisions and less influenced by the expectations of colleagues or superiors (Figure 38). Younger groups (under 35 and 36–45 years old) perceive slightly more pressure, especially in terms of their boss's expectations (SI3). Their boss's expectations (SI3) carry particular weight for younger groups because these auditors tend to seek guidance, approval and recognition from authority figures in their daily work.

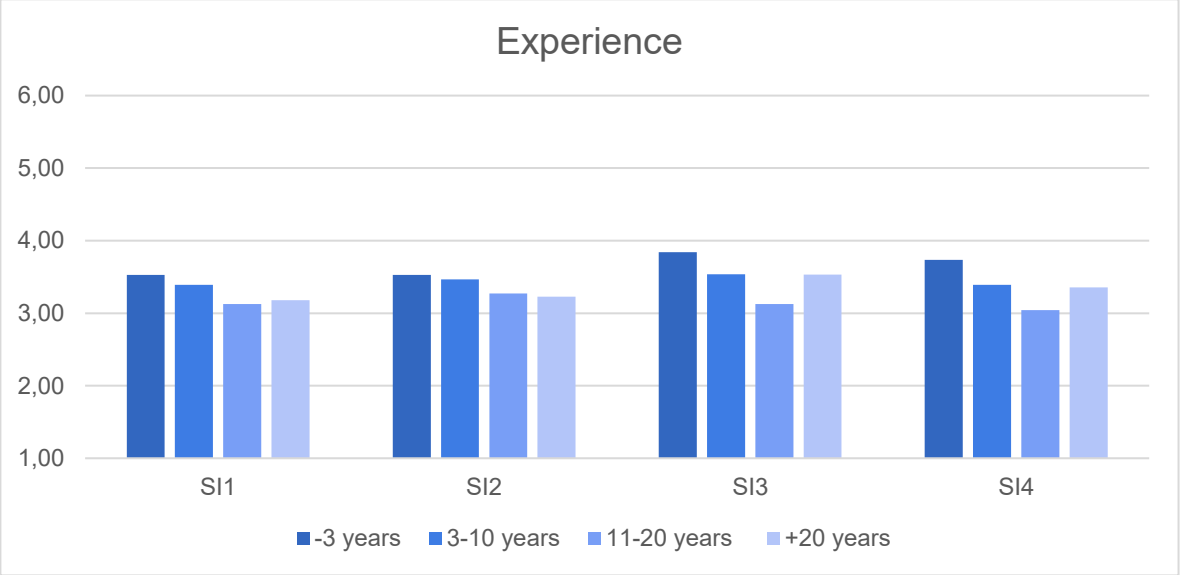
Figure 38. Social influence by auditors' age



Note: SI1= People who influence my behaviour would think/think that I should use AI; SI2= People who are important to me would think/think that I should use AI in public sector audit activities; SI3= My boss thinks I should learn how to use AI for public sector audit activities; SI4= People who work with me would think/think that I should use AI in public sector audit activities

Less experienced auditors tend to be more influenced by the opinions of others, especially those higher up in the hierarchy (their boss), because they seek guidance and validation when adopting new tools such as AI (Figure 39). Auditors with more than 10 years' experience perceive less social pressure, reflecting greater confidence in their professional judgement and autonomy in decision-making.

Figure 39. Social influence by auditors' experience

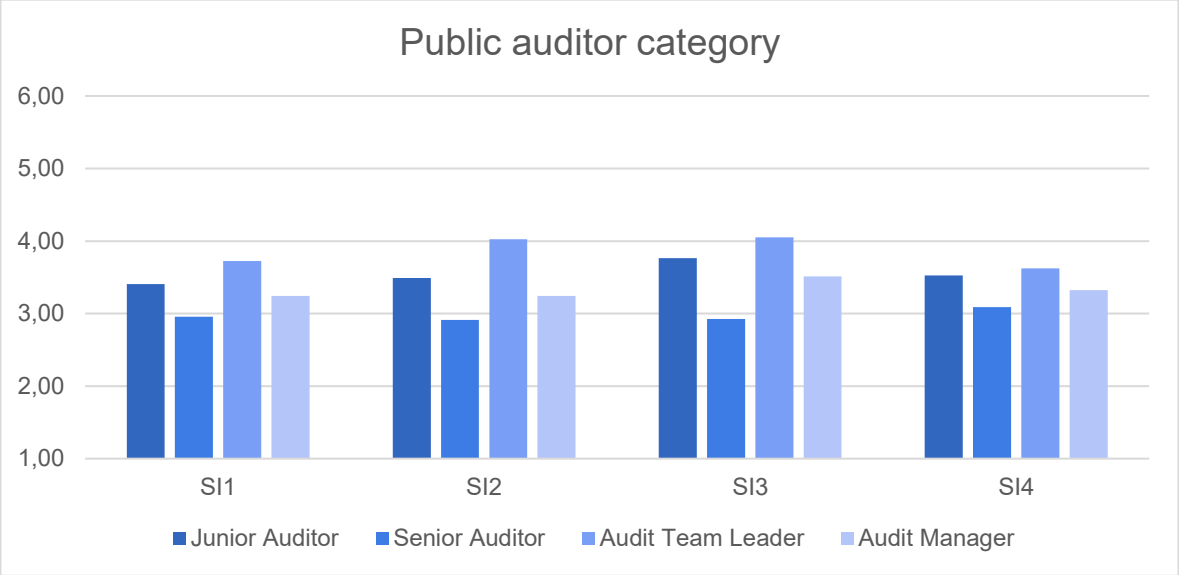


Note: SI1= People who influence my behaviour would think/think that I should use AI; SI2= People who are important to me would think/think that I should use AI in public sector audit activities; SI3= My boss thinks I should learn how to use AI for public sector audit activities; SI4= People who work with me would think/think that I should use AI in public sector audit activities

Junior auditors and Team Leaders feel the most social pressure, as can be seen in Figure 40. Junior auditors perceive more social pressure because they are in the early stages of their careers, where validation of their decisions and guidance from superiors and colleagues is crucial. When faced with new technologies such as AI, they rely more on external guidance to feel confident and aligned with organisational expectations. On the other hand, Audit Team Leaders also feel high pressure because they are in an intermediate role: they must meet management expectations while coordinating and supporting their teams. This puts them in a position where they receive demands and opinions from above and below, increasing their perception of social influence. In contrast, Senior Auditors perceive less pressure because they have more experience and professional autonomy, which allows them to make

decisions with greater independence and feel less conditioned by the opinions of colleagues or superiors.

Figure 40. Social influence by auditors' professional category



Note: SI1= People who influence my behaviour would think/think that I should use AI; SI2= People who are important to me would think/think that I should use AI in public sector audit activities; SI3= My boss thinks I should learn how to use AI for public sector audit activities; SI4= People who work with me would think/think that I should use AI in public sector audit activities

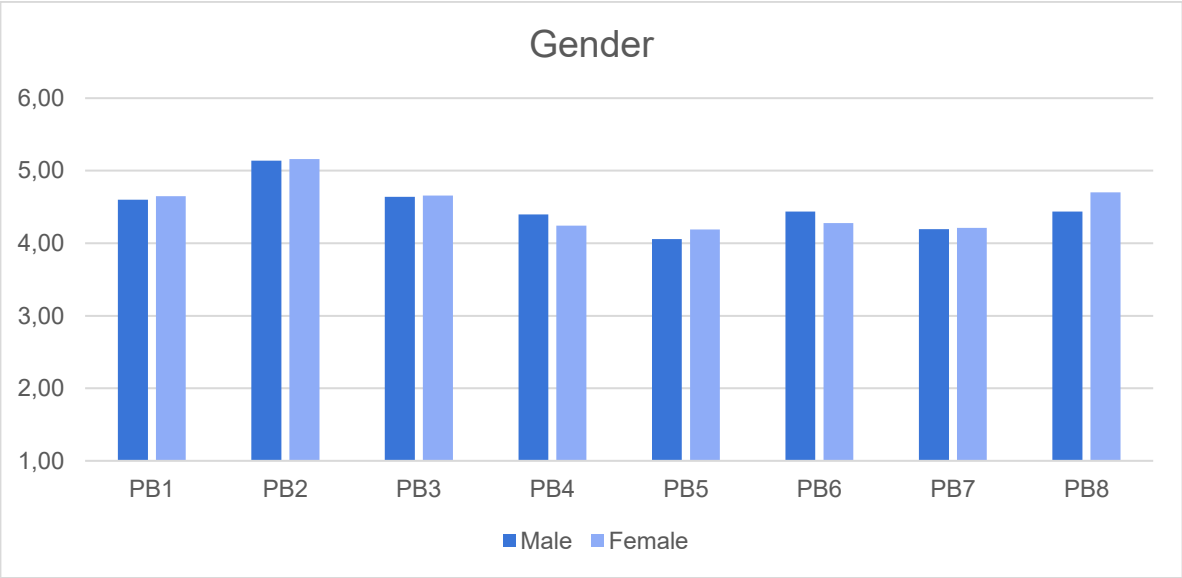
4.3. Potential benefits perceived by auditors

Potential benefits of AI: the extent to which the use of AI could have a greater impact in the following areas compared to traditional working methods

Both men and women perceive greater usefulness in reviewing and using large volumes of data (PB2), with averages above 5, indicating that both value AI's ability to process big data quickly (Figure 41). The next most notable benefits are analysis of unstructured texts and documents (PB3) and automation of processes and controls (PB1), showing that both genders see great potential in reducing manual tasks and document management. Both genders give the lowest scores to legal compliance and auditing (PB5) and continuous, real-time auditing (PB7), suggesting that these aspects are important but not a priority compared to data processing and automation. There are some slight differences between men and women: men value risk detection and prioritisation (PB6) slightly more, while women place greater emphasis on financial

statement review and reconciliation (PB8), perhaps reflecting different approaches: men focus on risk and control, and women on the accuracy and precision of financial results.

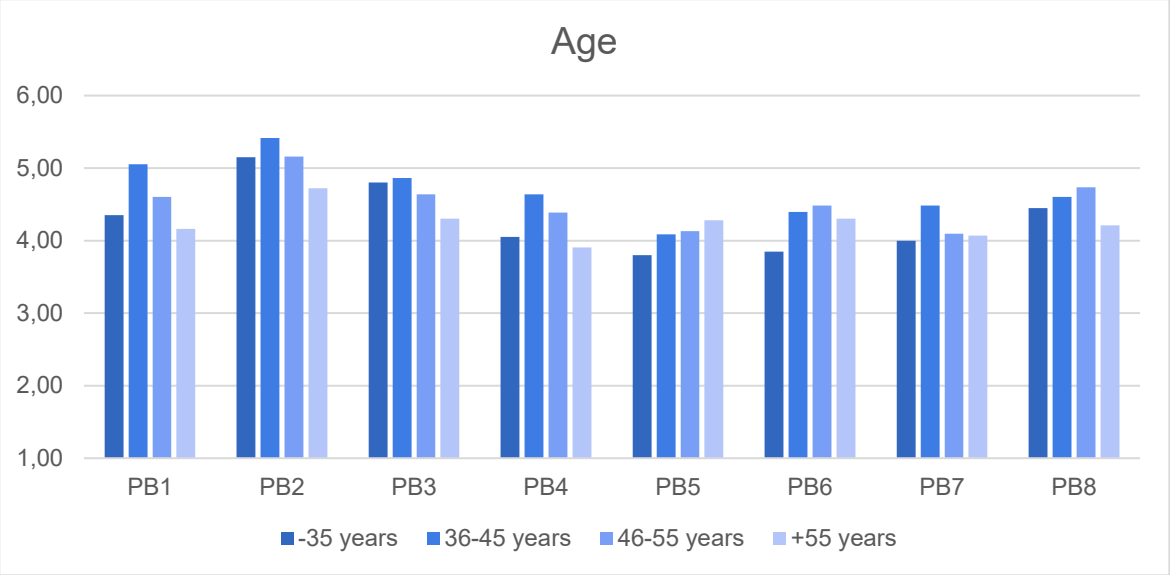
Figure 41. Potential benefits by auditors' gender



Note: PB1= Automation of processes and controls; PB2= Review and use of large volumes of data; PB3= Analysis of text and unstructured document; PB4= Predictive analytics and the prevention and detection of irregularities, fraud and corruption; PB5= Regulatory compliance and legal audit; PB6= Detection and prioritisation of risk areas; PB7= Real-time and continuous auditing; PB8= Review of financial statements, reporting and reconciliation of accounts

Auditors aged 36–45 perceive the greatest benefits of AI, showing higher averages in Figure 42, indicating confidence in its usefulness, especially in process automation, handling large volumes of data, and analysing unstructured text. Those over 55 have lower scores for most benefits, reflecting less enthusiasm or confidence, probably due to less technological familiarity or a preference for traditional methods. Those under 35 mainly value data processing and document analysis, although to a lesser extent than the middle-aged group in terms of automation. Auditors aged 46–55 show an intermediate perception, with a slight inclination towards risk detection, the use of large volumes of data and the review of financial statements, prioritising accuracy and control over efficiency.

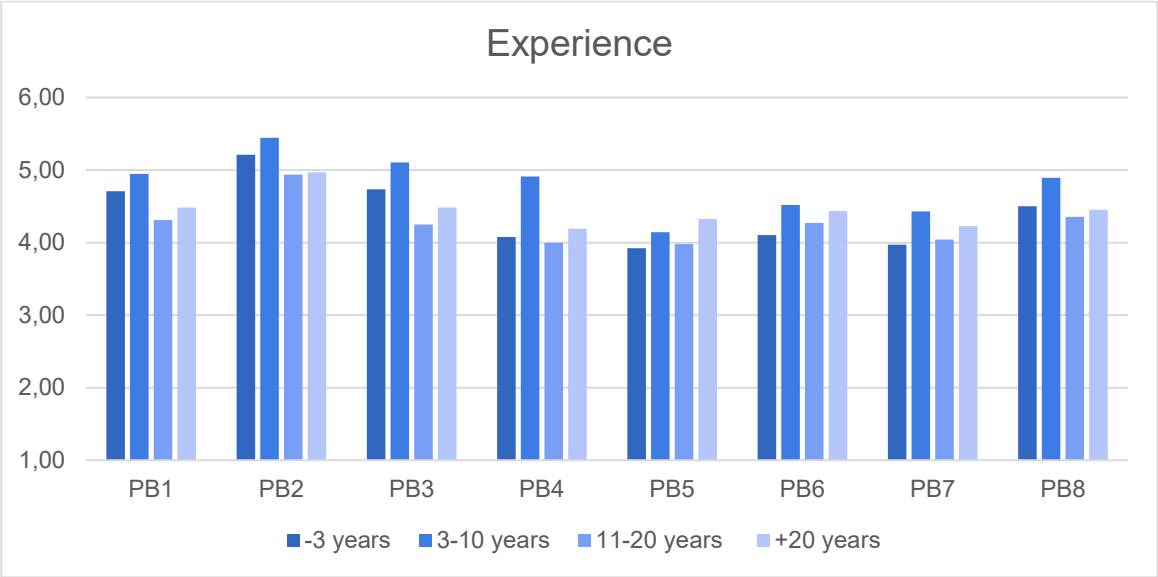
Figure 42. Potential benefits by auditors' age



Note: PB1= Automation of processes and controls; PB2= Review and use of large volumes of data; PB3= Analysis of text and unstructured document; PB4= Predictive analytics and the prevention and detection of irregularities, fraud and corruption; PB5= Regulatory compliance and legal audit; PB6= Detection and prioritisation of risk areas; PB7= Real-time and continuous auditing; PB8= Review of financial statements, reporting and reconciliation of accounts

The data show that auditors with 3–10 years of experience perceive the greatest benefits of AI in almost all aspects, with high averages, reflecting consensus on its usefulness in automation, data and text analysis, and prediction of irregularities (Figure 43). Those with less experience (–3 years) also value these benefits positively, although slightly below those with medium experience, probably due to initial enthusiasm and less exposure to complex processes. Those with 11–20 years of experience show more moderate scores, which may reflect greater scepticism derived from confidence in traditional methods and accumulated experience. Finally, those with more than 20 years of experience perceive intermediate benefits, with a more balanced approach between usefulness and caution, particularly appreciating the analysis of unstructured data and text and automation.

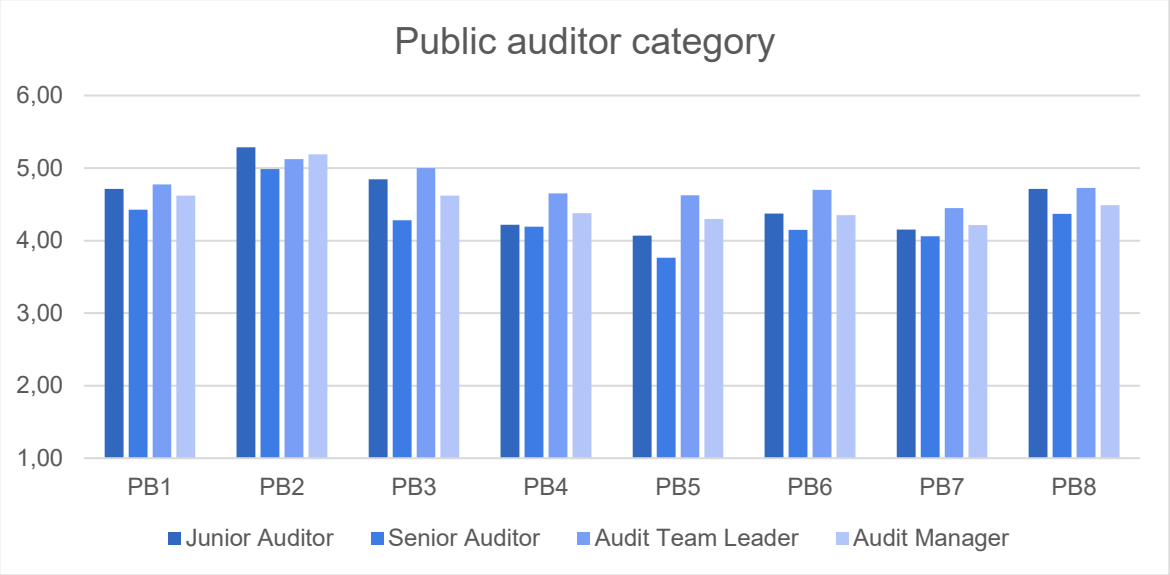
Figure 43. Potential benefits by auditors' experience



Note: PB1= Automation of processes and controls; PB2= Review and use of large volumes of data; PB3= Analysis of text and unstructured document; PB4= Predictive analytics and the prevention and detection of irregularities, fraud and corruption; PB5= Regulatory compliance and legal audit; PB6= Detection and prioritisation of risk areas; PB7= Real-time and continuous auditing; PB8= Review of financial statements, reporting and reconciliation of accounts

The results by auditor category show that Audit Team Leaders and Junior Auditors perceive the greatest potential benefits of AI (Figure 44), with averages generally above 4.5, indicating consensus on its usefulness in tasks such as data analysis, automation and information review. Audit Managers have slightly lower but still high averages, suggesting that they value AI but perhaps in a more critical or balanced way. Senior Auditors show the most moderate scores, reflecting possible caution derived from their consolidated experience and confidence in traditional methods. Overall, the results suggest that those who are more directly involved in the execution of daily work (juniors and team leaders) perceive more practical utility in AI, while more strategic and experienced roles value the benefits but with nuances.

Figure 44. Potential benefits by auditors' professional category



Note: PB1= Automation of processes and controls; PB2= Review and use of large volumes of data; PB3= Analysis of text and unstructured document; PB4= Predictive analytics and the prevention and detection of irregularities, fraud and corruption; PB5= Regulatory compliance and legal audit; PB6= Detection and prioritisation of risk areas; PB7= Real-time and continuous auditing; PB8= Review of financial statements, reporting and reconciliation of accounts

5. CONCLUSIONS

1. **The intention to use AI in public auditing is moderate and heterogeneous.** Although there is growing interest in incorporating artificial intelligence, the results show significant differences according to age, experience and category. Middle-aged auditors (36–45 years old) with less than 10 years of experience are the most willing, while older professionals and senior auditors are more resistant. This shows that adoption is not uniform and that there are both very receptive and more sceptical profiles.
2. **Technological self-confidence and the perception of institutional control are decisive factors.**

   Auditors tend to have high confidence in their technological self-efficacy, although there are slight variations depending on age and professional category: middle-aged Audit Managers and Team Leaders are the most confident. Similarly, the perception of resources and institutional support is key; young auditors value support positively, while more experienced auditors perceive it as insufficient, which fuels their caution. These findings reinforce the

need to invest in training and in an organisational environment that facilitates the integration of AI.

3. **Perceived relevance to auditing and performance expectations reinforce adoption.**

   There is consensus that AI will be fundamental to the future of auditing, especially in supervisory and coordination roles (team leaders). Furthermore, the expectation of improvements in efficiency, effectiveness, and quality of work is a strong incentive for adoption, although more senior professionals tend to be more critical.

4. **Perceived difficulty and demonstrability of results are barriers to overcome.**

   Although many auditors consider AI to be relatively easy to learn, professionals over the age of 55 perceive greater difficulties. In addition, the limited transparency of algorithms generates scepticism regarding the explainability of results. This poses a challenge for training: it is not enough to teach how to use tools; it is necessary to explain how they work and how to justify their results in public audit contexts.

5. **Social influence operates differently depending on role and experience.**

   Young auditors and Juniors are the most sensitive to social pressure, especially guidance from their superiors. Team leaders, meanwhile, feel influence from above and from their teams, which reinforces their role as key players in adoption. More experienced auditors, on the other hand, show greater autonomy and less dependence on social pressure.

6. **The most valued benefits of AI are concentrated in operational efficiency.**

   The processing of large volumes of data, process automation, and the analysis of unstructured documents are considered the most significant contributions of AI. The least recognised benefits are found in continuous auditing and legal compliance, which require greater trust and technological maturity. This reveals that auditors prioritise practical and tangible applications that alleviate workloads and increase productivity.

7. **Institutions must lead a comprehensive strategy for the adoption of AI.** The study shows that training differentiated by generation and category is essential to reduce resistance. Sustained institutional support, clear ethics and governance policies, and mechanisms that reinforce algorithm transparency are also required. Team leaders can also play an 'ambassador' role in implementation, conveying confidence to their teams and management.

Overall, the study concludes that the adoption of AI in public auditing is a promising but uneven process, conditioned by individual factors (age, experience, self-confidence), organisational factors (resources, support, institutional culture) and technological factors (explainability, ease of use). Its success will depend on the ability of institutions to manage these factors proactively and strategically, ensuring that AI not only improves efficiency, but also the legitimacy, integrity and public value of auditing

8. RECOMMENDATIONS: Strategic implications for EURORAI

The adoption of AI in public auditing is not only a technological issue, but also a cultural and managerial one. Institutions must:

- **Design segmented training programmes:** A single approach cannot be applied. It is crucial to create workshops and training courses that are tailored to the needs of each age group and role. For more experienced auditors, training should focus on demonstrating the concrete and tangible benefits of AI to complement their expertise.

- **Train leaders:** Team Leaders are the natural catalysts for adoption. Investing in their training and giving them the responsibility of leading AI pilot projects can have a ripple effect on their teams.

- **Foster a culture of experimentation:** Findings suggest that greater exposure to technology increases confidence and reduces barriers. Encouraging the use of digital tools and experimentation with AI in non-critical projects can help overcome initial scepticism and create a culture of innovation.

- **Address cultural and communication barriers:** Institutions must be proactive in communicating how AI will complement the auditor's work, demystifying fears about job automation and emphasising AI's role as an assistant that frees up time for more strategic tasks requiring human judgement.

9. References

Abdullah, A. A. H., & Almaqtari, F. A. (2024). The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(1), 100218.

Almufadda, G., & Almezeini, N. A. (2022). Artificial intelligence applications in the auditing profession: a literature review. *Journal of Emerging Technologies in Accounting*, *19*(2), 29-42.

Genaro-Moya, Mª.D., López-Hernández, A.M. y Godz, M. (2025): Artificial Intelligence and Public Sector Auditing: Challenges and Opportunities for Supreme Audit Institutions. *World*, 6, 78, 1-16

Mansour, E. M., Al-Zyod, L., Ghassab, E. E., & Alaqrabawi, M. (2025). Auditor's willingness to learn and its effect on the intention to use AI technologies in the audit process: evidence from emerging economies. *Journal of Financial Reporting and Accounting*.

Torroba, M., Sánchez, J. R., López, L., & Callejón, Á. (2025). Investigating the impacting factors for the audit professionals to adopt data analysis and artificial intelligence: Empirical evidence for Spain. *International Journal of Accounting Information Systems*, *56*, 100738.

Voronova, E. Y., Lukina, Y. A., & Chernaya, S. N. (2025). Implementing Artificial Intelligence in Accounting and Auditing: Risks and Benefits. In *Big Data and Artificial Intelligence for Decision-Making in the Smart Economy* (pp. 335-342). Cham: Springer Nature Switzerland.

Zikmund, W. G., Babin, B. J., Carr, J. C., and Griffin, M. (2003). Business research methods 7th Edition. *South-Western: John Wiley and Sons Inc*.

10. Appendix

10.1. Questionnaire

Questionnaire	
Computer self-efficacy	
CSE1	I could use AI if someone showed me how to do it first
CSE2	I could use AI for public audit activities if I had the built-in help function for assistance
CSE3	I think I can use AI for audit activities if my SAI organises good training
CSE4	I could use AI if I had used a similar tool before
Perception of external control	
PEC1	I have control over the use of AI
PEC2	I have the necessary resources to use AI
PEC3	Given the resources, opportunities and knowledge AI requires, it would be easy for me to use the system
PEC4	I can master AI thanks to my ICT skills
Job relevance	
JR1	In public audit activities AI can be massively used
JR 2	In the public audit activity, the use of AI is relevant
JR3	AI is relevant for the future of the audit of the public sector
JR4	The future of public sector audit activities is AI
Output quality	
OQ1	I expect the quality of the result I get when using AI to be high
OQ 2	By using AI, I will not have any problem with the quality of the audit activities
OQ3	I expect AI to improve the quality of my work
OQ4	I expect that the results of using AI will be excellent
Results demonstrability	
RD1	In my opinion, the results of using AI are obvious to me
RD2	I have no difficulty in telling others about the results of using AI
RD3	I believe that I could communicate to others the consequences of using AI for audit activities
RD4	In my opinion, the results of using AI will be tangible for everyone
Effort expectancy	
EE1	It would be/is easy for me to use AI for public sector audit activities
EE2	It would be/is easy for me to learn how to use AI
EE3	It would be/is easy for me to become proficient in the use of AI
EE 4	Using AI for public sector audit activities is not characterised by causing me stress
Performance expectancy	
PE1	Using AI would allow/allows me to improve public sector audit activities
PE2	Using AI would make/makes it easier to provide public sector audit services
PE3	Using AI would enhance/enhances my effectiveness in public sector audit activities
PE4	Using AI would enhance/enhances the efficiency of my job
Social influence	
SI1	People who influence my behaviour would think/think that I should use AI
SI2	People who are important to me would think/think that I should use AI in public sector audit activities
SI3	My boss thinks I should learn how to use AI for public sector audit activities

SI4	People who work with me would think/think that I should use AI in public sector audit activities
Adoption intention	
INT1	I am going to start using AI for audit activities
INT2	I plan to start implementing AI in my audit activities
Potential benefits	
PB1	AI could have a greater impact on the automation of processes and controls compared to traditional working methods
PB2	AI could have a greater impact on the review and use of large volumes of data compared to traditional working methods
PB3	AI could have a greater impact on the analysis of text and unstructured document compared to traditional working methods
PB4	AI could have a greater impact on predictive analytics and the prevention and detection of irregularities, fraud and corruption compared to traditional working methods
PB5	AI could have a greater impact on regulatory compliance and legal audit compared to traditional working methods
PB6	AI could have a greater impact on the detection and prioritisation of risk areas compared to traditional working methods
PB7	AI could have a greater impact on real-time and continuous auditing compared to traditional working methods
PB8	AI could have a greater impact on the review of financial statements, reporting and reconciliation of accounts compared to traditional working methods

10.2. Participating entities

Country	External audit entity
Austria	Court of Audit of the Federate State of Vorarlberg
	Court of Audit of the Federate State of Upper Austria
	Court of Audit of the Federate State of Lower Austria
	Court of Audit of the City of Vienna
	Court of Audit of the Federate State of Carinthia
	Court of Audit of the Federate State of Burgenland
Bosnia and Herzegovina	Audit Office for the Institutions in the Federation of Bosnia and Herzegovina
Brazil	Court of Audit of the Federate State of Santa Catarina
France	Regional Audit Chamber of Corsica
	Regional Audit Chamber of Languedoc-Roussillon, Midi-Pyrénées
Germany	Court of Audit of Hesse
	Court of Audit of Berlin
	Court of Audit of the Federate State of Saxony-Anhalt
	Court of Audit of Rhineland-Palatinate
	Court of Audit of Bavaria
	Court of Audit of Baden-Wurttemberg
	Court of Audit of the Federate State of Brandenburg
	Court of Audit of the Federate State of Schleswig-Holstein
	Court of Audit of Saxony
Lithuania	Association of Comptrollers for Local Authorities
Poland	Regional Chamber of Audit in Łódź
	Regional Chamber of Audit in Wrocław
	Regional Chamber of Audit in Bydgoszcz
Portugal	Court of Audit of Portugal - Regional Section of the Azores
Spain	Audit Office of Andalusia
	Audit Office of Galicia
	Audit Office of the Balearic Islands
	Audit Office of the Valencian Community
	Audit Office of the Basque Country
	Audit Office of the Principality of Asturias
Switzerland	Audit Office of the Canton of Zurich
	Internal Audit Service of the Canton of Geneva
	Court of Audit of the Canton of Vaud
United Kingdom	Audit Scotland