
DATA DRIVEN SAI

OAG KENYA JOURNEY

KEY POINTS



Why should SAI aspire to be data driven?



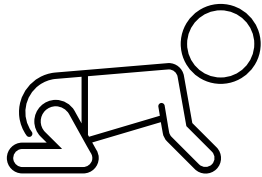
- Data- Driven is the aspect of making key strategic decisions based on data analysis and interpretation
- When a SAI is data-driven it implies that key decisions regarding actualization of SAI's Mandate are based on the outcome of data analysis and analytics



Justification – Kenyan Case

- Auditees are constantly generating huge chunks of data whose analysis can give invaluable insights on areas auditors can focus on
- Being Data Driven can play a key role in enhancing the appropriateness and sufficiency of audit evidence
- Analytic tools are available which can be applied on data to get insights and useful information for decision making

The Journey – Prior Year Interventions



Training of the then CAG Staff by
AFROSAI-E in CAATs– July 2003

Subsequent training and use of analytic
tools – ACL Training, Mass training in use
of Excel, etc

-These interventions resulted in
appreciation of the power of data
analysis and Analytics

The Journey – Recent Interventions



In 2018, OAG deployed AMS and acquired Teammate Analytics. Other tools acquired included, Laptops, collaboration tools, etc

Developed methodologies geared towards being data driven – Budget as a control tool and monitoring techniques

-Conducted mass training on the analytic tools and the methodologies

The Journey – Recent Interventions



- In 2020 when the Current Auditor General came on board, she took the vision of data driven SAI to the next level. This was done by immediately constituting the data science team.
- The team was given clear objectives

This decision is attributed to her prior experience in Data Analytics and her vision for a data –Driven SAI

The Journey – Mandate of the Data Science team

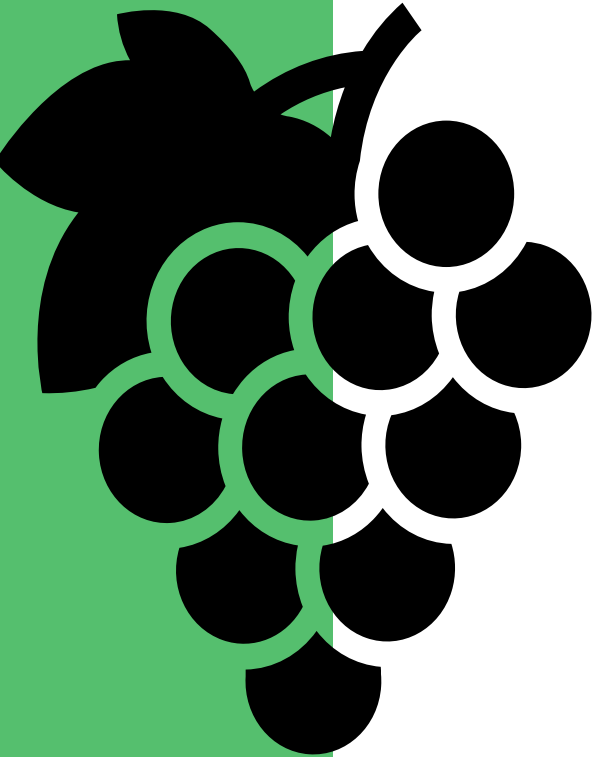


- Perform data analysis/Data Analytics
- Collaborate with other Auditors (FA, PA, Forensic, etc) for further investigations of analytic results. The team also assists these auditors with advanced data analysis.
- Identify/develop standard procedures, tests and algorithms to be applied on Data
- Identify data sources and acquisition methods
- Performs research on matters data science

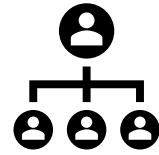
The Journey – Achievements



- IFMIS data has been analyzed giving invaluable insights which financial auditors are currently focusing on in the current audit cycle
- Analysis of IPPD data has led to identification of trends, patterns, risky areas ; and as a result
 - The Auditor General was also able to identify a subject matter item which the auditors must look into in the current audit cycle.
 - She has been able to give better recommendations on enhancing controls on payroll system(s).



Key Lessons Learned



Support and clear Direction from top Management



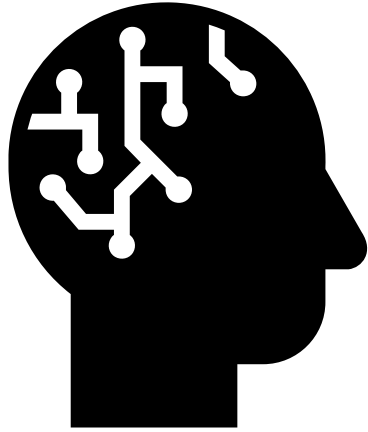
Change should be gradual



Proper communication



Training and tools



Future Outlook

- Incorporation of AI in Data Analytics
- Increasing sophistication of data, data sets and types calling for SAI to be ready
- Development of Advanced analytic tools, algorithms to perform data analytics and embedding data driven approaches in all audit phases.

