EIXO 3 – ABORDAGENS INOVADORAS NA AUDITORIA DO SETOR PÚBLICO: CASOS E LIÇÕES APRENDIDAS

THE FUTURE OF PUBLIC AUDITING- DATA, INNOVATION AND CITIZENSHIP: SKILLS AND MINDSET OF THE FUTURE AUDITTOR

Fellah Sandra Letsweletse
Office of the Auditor General, Senior Auditor.

CHAPTER 1 INTRODUCTION, PURPOSE AND SIGNIFICANCE OF THE STUDY

Motivation for the work

So much has changed since I initially joined the audit industry in 2015. This is due to the world's rapidly changing speed as a result of unavoidable global events like as the covid 19 pandemic and economic crisis. As a result, many sectors, including the audit industry, are affected, as I have witnessed the changes myself. I have witnessed changes affecting the economy of my country, which naturally leads to reductions in ministerial budgets, which then affects the organization's operations or processes. As a result, many companies have been forced to go outside of their comfort zones and adapt their operations in order to meet the demands of a constantly changing environment. Discovering more efficient and effective techniques of performing audits is of essential importance right now in order to respond to the world's changing circumstances. As an Auditor, I have come to the realisation that an auditor having a traditional skills and mindset is insufficient.I am proactive in seeking out the skills and mind-set of the future auditor. As a result, I was driven to write this study to investigate/explore emerging skills and mind-sets required for the future auditor. Theoretically, the study will pique academics' interest in the audit industry in skills and mind-set required for the future auditor the perspective of a developing nation thus adding to the body of knowledge from a developing country point of view as a result laying the groundwork for more research.

CHAPTER 2 METHODOLOGY

This study adopts a narrative literature review approach to explore the evolving skills and mind-set required of future auditors in response to changes in technology, regulation, and professional expectations. The review aimed to synthesize insights from existing academic and professional literature to identify the key competencies, skills, behavioural traits, and mind-set shifts necessary for auditors to remain relevant and effective in a rapidly changing environment. Relevant literature was sourced from electronic academic databases, including Google scholar**,** peer reviewed journals, professional reports as well as books. The search focused on articles published between 2015 and 2025. In regard to data analysis a thematic analysis approach was employed to identify recurring patterns and insights across the selected literature. The findings were grouped into major themes such as digital technological, critical thinking**,** citizen centred thinking**,** resilience, and communication and collaboration skills**,** which together frame the profile of the future auditor.

Methodology limitation

The author was not able to collect primary data for this article. To improve the article the author intends to do the following:

Table 1: Research Methodology

METHODOLOGY	EXPLANATION
Aim of the study	Explore the emerging skills and mind-set needed for future auditors.

Overall questions	What skills and mind-set are required of the future auditor? **Specific questions** ➢ What skills are required for the future auditor? ➢ What mind-set is required for the future auditor? ➢ What are limitations of auditors in organisations in acquiring the skills needed in the future? ➢ What strategies have the audit industry employed to equip auditors with skills and mind-set for the future?
Deductive approach	Generalization is the starting point for deductive inquiry, which is subsequently tested by observations and data gathering in the subject matter (Saunders,M., Lewis,P. & Thornhill,A., 2017)
Quantitative data	Quantitative data will be collected through use of a likert scale.
Data collection - Questionnaire	A questionnaire to be used to collect primary data through google forms online systems which will be shared with participants through email. A Likert scale will be used wherein respondents are questioned about how strongly they agree or disagree with a statement **Invalid source specified.** .
Cross sectional	Because this research is also limited to a specific time frame, the cross sectional time horizon will be used.
Data analysis	Data from the field will be analysed using descriptive statistics method. Tables, charts, and percentages will be used to analyze the data, draw conclusions, and present the findings. This comprises of use of frequencies and percentage to summarize data collected. The Likert scale will be employed (Bryman, 2015).
Ethical considerations	The ethical principles will be taken into consideration to ensure that participants are not exposed to any harm or risk by taking part in this research (Bryman, 2015)

CHAPTER 3 RESULTS OBTAINED

A skill in the workplace refers to an individual's abilities and expertise in certain areas while mindset refers to their attitudes, beliefs, and perspectives on work and learning. World Economic Forum (2025) identifies skills and mindset as crucial in the workplace. As such a study was conducted to show trend in disruption to skills in the years 2016-2025 .According to this study overall, employers expect 39% of workers' core skills to change by 2030 . While this represents significant ongoing skill disruption, it is down from 44% in 2023.Additionally, the World Economic Forum (2025) provides further insights into key priority areas for workforce development for organizations, by

comparing core and emerging skills by 2030 based on their relative importance today and their future evolution. Therefore, Artificial Intiligence (AI) and big data; analytical thinking; creative thinking; resilience, flexibility and agility; and technological literacy are not only considered critical now but are also projected to become even more important in 2030.

On the other, the International Organization of Supreme Audit Institutions (INTOSAI) Capacity Building Committee (CBC) (2020) identifies four competencies namely critical thinking, resilience, digital literacy and collaboration as critical competency areas required of a public sector auditor in order to remain relevant and value adding in the future. Have we as SAIs started to strategize on how to prepare our workforce for these emerging issues? Does the public sector audit profession possess the required skills to keep up with the changes so as to continue making a difference the lives of citizens now and the future? These are the questions that as SAIs we need to ask ourselves and find possible answers to these questions. Taking World Economic Forum (2025) and INTOSAI CBC (2020) the following will be explored as skills and mind-set of the future Auditor.

Skills and mindset for the future auditor

- **Digital literacy:** INTOSAI CBC (2020) state that Future auditors should be fluent in emerging technology and comfortable using technology to analyse and present high volumes of data. This entails advanced data analytics consist of variety of skills from data exploration to data visualization while data science, emerging critical skill, is the discipline of combining business intelligence, statistical modelling and technology. Data Analytics, Big Data, and Artificial Intelligence are everywhere but not yet always fully understood .As a Performance Auditor coming from a developing it makes me reflect on how I can integrate digital technologies in my everyday work. Reliance on traditional methods is not an option but rather I have to embrace new technologies to enable me to work efficiently and effectively. In agreement Kassar and Jizi (2025) states that there is a benefit in implementing technologies such as AI such as monetary, quality reporting, operational, and

customer-related benefits. This authors highlights challenges and limitations in implementation such as regulatory, societal, and technical challenges.

- **Collaboration:** The INTOSAI (2020) also identifies collaboration as a critical component for a value adding future Auditor. In agreement, Farrell, CPA and Paquette (2023) state that, the future of audit is not simply digitization and automation, but also the rising interest of stakeholders namely employees, investors, and customers in an organization's sustainable orientation, thinking, and actions. This was illustrated as one of the critical component in Competency framework for public sector audit professionals at Supreme Audit Institutions which emphasis on the ability of an auditor to identify key stakeholders and takes the views of the stakeholder into consideration and engages constructively when circumstances require. (INTOSAI CBC, 2019). The use of a whole government approach in my audits has enabled to collaborate with stakeholders relevant to my audit. I believe it improves governance and greater accountability and provides systemic solution to challenges experienced by governments.

Essential mindset for the future auditor

- **Citizen-centered thinking**: As an auditor I know that INTOSAIP-12 is about making a difference to the lives of citizens, parliament and other stakeholders. As such as an auditor it is of paramount importance that we conduct citizen participatory audits (CPA).According to AI Philippines' Concept of CPA, CPA is a mechanism for strategic partnership and sharing of aspirations, goals, and objectives between the SAI and civil society. My role as a middle manager in my organisation is to highlight importance of these approaches to upper management. An interaction through an article like this one helps me to appreciate new way of auditing and seeing how this can be incorporated in our SAI.
- **Resilience:** A resilient mind-set for a future auditor is the ones that embraces change (INTOSAI Capacity Building Committe, 2020). Here the change happens

we are not resistant but rather are able to transform and adapt to the new normal. Among top ten by critical competency by 2030 (World Economic Forum, 2025). Having been an auditor for almost ten years I am willing to unlearn and learn new methods of auditing and approaches. During the Covid 19 pandemic, I was forced to quickly adapt to an entirely new way of working. Traditional in person audits were no longer feasible, so I pivoted to a more remote and agile approach. I leveraged emails and phone calls more strategically to communicate with stakeholders to my audit, gather evidence and clarify issues. I also significantly reduced travel, relying on digitally sent documents reviews and visual meetings to maintain audit quality and timelines. Even today, I continue to use these tools and methods, not out of habit but because there have enhanced productivity, reduced costs. This experience not only tested my adaptability but also strengthened my ability to thrive under pressure, making resilience a permanent part of how I work. This is a mind-set that a future auditor needs in order to adapt to the new normal in the future.

- **Critical thinking:** Critical thinking is among the ten most important skills (World Economic Forum, 2025). Tax and Accounting (2024) also considers it as the most important quality for an auditor to have. According to the Author, this comprehensive quality allows auditors to handle and respond to the dynamic problems posed in the field, guaranteeing that they maintain the highest levels of accuracy, ethics, and compliance in their work area. Using an example of covid 19 pandemic and how it disrupted traditional auditing methods, I saw it not just as a challenge but as an opportunity to rethink how audits could be conducted effectively. With limited access to physical sites and face to face meetings, I had to assess the risks, identify practical alternatives and make informed decisions quickly. I began using emails and phone call more strategically to gather information, verify documentation, and maintain communication with clients. I also evaluated the necessity of travel and replaced many in person engagements with virtual meetings, ensuring that audit quality and integrity were never compromised. These decisions were driven by careful analysis, weighing efficiency, cost and compliance. Even post pandemic, I have continued with this refined approach not because circumstances demand it, but it leads to better outcomes. This experience reinforced how critical thinking is essential in adaptating processes, solving problems, and making decisions that are both practical and forward thinking making of paramount importance to the future auditor.

CHAPTER 4 CONCLUSION

The future auditor has increased interest of stakeholders, citizen's participation, employees, investors and customers. Moreover, collaborates with stakeholder and engages constructively when circumstances require. The future auditor embraces changes and adapt to new normal. With the shifting trends and the introduction of Artificial Intelligence, Machine Learning, Deep Learning, and Block chain technology, organisations prefer to have employees that are adaptive, flexible, and willing to take on new challenges (Nair, Kaushik, & Dhoot, 2023). According to the aforementioned authors employees with diverse skill sets are valuable to any firm. Certain skills and mind-sets are therefore crucial for the future auditor .This two concepts strongly influence each other in the workplace. Thus, strong attitude, particularly a growth mind-set, can have a substantial impact on how well employees in an organisation use their skills and adapt to circumstances. On the other hand, organisations have role to play in developing the skills. One way of doing that according to World Economic Forum (2025) is for organisations to focus on continuous learning, up skilling and reskilling programmes, enabling companies to better anticipate and manage future skill requirements.

REFERENCES

Bryman, A. &. (2015). *Business research methods. Fourth edition. .* Oxford univesity press.

INTOSAI Capacity Building Committe. (2020). *The Future-Relevant Value-Adding Auditor.* INTOSAI Capacity Building Committe.

INTOSAI CBC. (2019). Competency framework for public sector audit professionals at Supreme Audit Institutions. *Retrieved 01 August 2025 from* *https://www.intosaicbc.org/wp-content/uploads/2019/09/5.-INTOSAI-Competency-Framework-revised.pdf*.

INTOSAIP-12. (2019). The Value and Benefits of Supreme Audit Institutions– making a difference to the lives of citizens. *Retrieved 08 August 2025 https://sirc.idi.no/document-database/documents/intosai-publications/3-intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/file*.

John Farrell,CPA & Heather Paquette. (2023). Get ready for the Future of Auditing-Technology,ESG and Next-Generation Skills. *The CPA Journal*.

Kassar, M. &. (2025). Artificial intelligence and robotic process automation in auditing and accounting a systematic literature review. *Journal of Applied accounting research*.

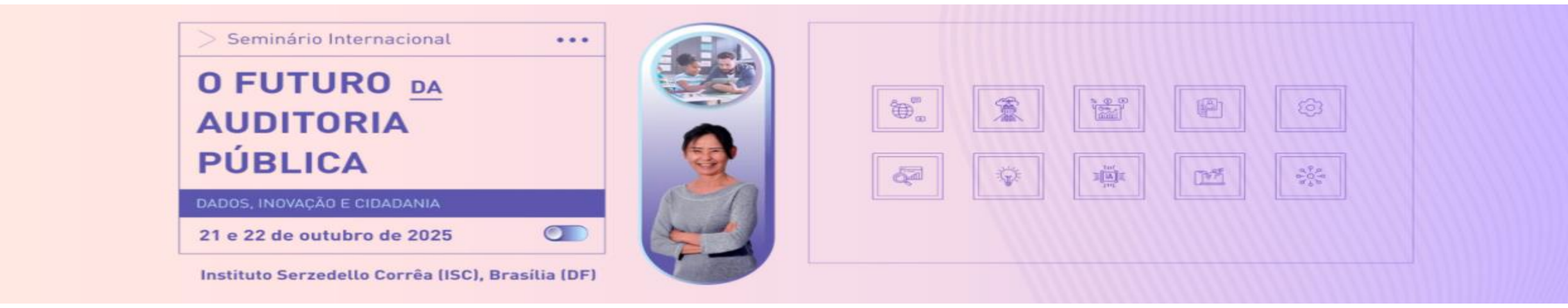
Lovino, F. &. (2020). *The methodology in research. Changes in European energy markets, 79-95.*

Nair, S., Kaushik, A., & Dhoot, H. (2023). Conceptual framework of a skill-based interactive employee engaging system: In the Context of Upskilling the present IT organization. *Applied Computing and Informatics.V 19 ,Issue 1-2*, 82–107.

Saunders,M., Lewis,P. & Thornhill,A. (2017). *Research methods for business student. Seventh edition.* Pearson Education Limited.

Thomson Reuters Tax & Accountating . (2024). The future of audit talent. *Thomson Reuters*, Retrieved 05 |August 2025 from tax.thomsonreuters.com.

World Economic Forum. (2025). *The Future of Jobs .* World Econimic Forum.


Seminário Internacional
O FUTURO DA AUDITORIA PÚBLICA
DADOS, INOVAÇÃO E CIDADANIA
21 e 22 de outubro de 2025
Instituto Serzedello Corrêa (ISC), Brasília (DF)