



CURRENT ISSUES OF THE APPLICABILITY OF ARTIFICIAL INTELLIGENCE IN RELATION WITH THE WORK OF SUPREME AUDIT INSTITUTIONS

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ABSTRACT

The growing popularity of artificial intelligence raises the question of how this new technology can be used in the field of public auditing and during the operation of Supreme Audit Institutions (SAIs). The research summarizes and synthesizes the literature aspects, and points out possible areas of applicability, advantages, and their limitations. However, the use of artificial intelligence in this way is not only a technical and professional issue, but also affects areas of legitimacy and ethics. My aim is to present the potential areas of integration and reveal the most relevant challenges related.

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