REVISTA INVECOM
ISSN en línea: 2739-0063

Artificial intelligence in government oversight: advances, challenges, and ethical perspectives from a systematic review

Inteligencia artificial en la fiscalización gubernamental: avances, desafíos y perspectivas éticas desde una revisión sistemática

Received: 03/09/2025 - **Accepted:** 02/12/2025

Francisco Javier Santini Rodríguez
https://orcid.org/0000-0001-5437-4591
francisco.santini@unison.mx
Universidad de Sonora. Hermosillo, Mexico

Abstract

The incorporation of Artificial Intelligence (AI) into government oversight processes represents a disruptive innovation in contemporary public management. Its application allows for the automation of tasks, the optimization of irregularity detection, and improved transparency in institutional control. However, it also poses ethical, regulatory, and organizational challenges that require systematic analysis. The objective of this research was to analyze the advances, benefits, and challenges of implementing AI in government oversight and auditing processes, identifying the main areas of application and the factors that condition its responsible adoption. A systematic qualitative-documentary review was developed following the guidelines of the PRISMA 2020 protocol. The search was conducted in the Scopus, SciELO, Redalyc, Dialnet, and Latindex databases, considering publications between 2015 and 2025. Forty-two studies that met methodological quality criteria according to the CASP (2023) instrument were selected. The findings were grouped into three thematic areas: (1) digital transformation and process automation, (2) ethical and regulatory impacts, and (3) institutional capacity building. Evidence shows that AI increases efficiency and accuracy in audits, although limitations persist due to a lack of technological infrastructure, specialized training, and robust regulatory frameworks. AI strengthens transparency, accountability, and the effectiveness of public oversight, provided it is implemented in accordance with principles of ethics, governance, and institutional training. Its responsible integration shapes a new paradigm of intelligent, predictive, and sustainable oversight.

Keywords: artificial intelligence, oversight, government audit

Resumen

La incorporación de la Inteligencia Artificial (IA) en los procesos de fiscalización gubernamental representa una innovación disruptiva en la gestión pública contemporánea. Su aplicación permite automatizar tareas, optimizar la detección de irregularidades y mejorar la transparencia en el control institucional. Sin embargo, también plantea desafíos éticos, normativos y organizativos que requieren un análisis sistemático. El objetivo de esta investigación fue analizar los avances, beneficios y retos de la implementación de la IA en los procesos de fiscalización y auditoría gubernamental, identificando las principales áreas de aplicación y los factores que condicionan su adopción responsable. Se desarrolló una revisión sistemática de tipo cualitativo-documental siguiendo los lineamientos del protocolo PRISMA 2020. La búsqueda se realizó en bases de datos Scopus, SciELO, Redalyc, Dialnet y Latindex, considerando publicaciones entre 2015 y 2025. Se seleccionaron 42 estudios que cumplían con criterios de calidad metodológica según el instrumento CASP (2023). Los hallazgos se agruparon en tres ejes temáticos: (1) transformación digital y automatización de procesos, (2) impactos éticos y normativos, y (3) desarrollo de capacidades institucionales. La evidencia demuestra que la IA incrementa la eficiencia y precisión en las auditorías, aunque persisten limitaciones derivadas de la falta de infraestructura tecnológica, formación especializada y marcos regulatorios sólidos. La IA fortalece la transparencia, la rendición de cuentas y la efectividad del control público, siempre que se implemente bajo principios de ética, gobernanza y capacitación institucional. Su integración responsable configura un nuevo paradigma de fiscalización inteligente, predictiva y sostenible.

Palabras clave: inteligencia artificial, fiscalización, auditoría gubernamental

SciELO Venezuela latindex LatinREV CC BY

Introduction

The rapid advancement of Artificial Intelligence (AI) has begun to profoundly transform institutional dynamics and public management models worldwide. In a landscape where citizens increasingly demand transparency, efficiency, and accountability, AI emerges as a strategic ally to enhance oversight, improve detection of irregularities, and optimize supervisory processes. Its ability to reduce errors and expedite financial and compliance audits has been well-documented (Dwivedi et al., 2021; Zhang & Lu, 2021; Fedyk et al., 2022). However, alongside these benefits emerge ethical, legal, and organizational challenges that necessitate a comprehensive approach to technological governance.

Over the past several decades, oversight bodies have faced mounting pressure to modernize their methodologies, particularly in light of the complexity and volume of public information flows. AI-based tools, such as machine learning and predictive models, enable the analysis of massive datasets and the detection of anomalous patterns at speeds unattainable by traditional methods. This capability not only aids in fraud prevention but also contributes to the strengthening of institutional integrity (Haenlein & Kaplan, 2019; Leocádio, Malheiro, and Reis, 2025). The impact is especially significant in Latin America, where many regulatory entities continue to operate using conventional systems.

Recent literature consistently presents encouraging results. Pérez-Calderón et al. (2025) emphasize that intelligent automation not only enhances the accuracy of accounting reports but also significantly reduces review times. In the United Kingdom, for instance, the National Audit Office (2025) has deployed algorithms capable of identifying irregular transactions in government contracts, demonstrating the potential of these technologies to elevate standards of efficiency and transparency. In Ecuador, Tapia-Marcial and Sánchez-Quinde (2025) observed similar findings in accounting audits, highlighting improvements in risk classification and early detection of financial inconsistencies.

Conceptually, AI is understood as the capacity of computational systems to perform tasks requiring human cognitive processes, such as reasoning, learning, or decision-making (Dhamija & Bag, 2020; Dwivedi et al., 2019). Haenlein and Kaplan (2019) indicate that, while current AI does not reach general human intelligence, it possesses specialized analytical capabilities that enhance the automated control of complex processes.

In the realm of governmental auditing, AI is integrated into the trend toward data-driven auditing. Zeng and Li (2025) demonstrate that machine learning models can construct dynamic risk profiles and predict trends with greater accuracy than conventional methods. Furthermore, AI solutions facilitate the generation of automated reports and the efficient communication of observations through chatbots or text analysis tools (Banh and Strobel, 2023), thereby reducing administrative burdens and allowing audit teams to focus on strategic tasks.

Despite the advancements and benefits associated with AI utilization, its implementation also presents risks that cannot be overlooked. Various studies highlight the necessity of ensuring algorithmic transparency, safeguarding personal data, and establishing accountability for potential erroneous decisions generated automatically (Minh et al., 2021; Fjelland, 2020). These challenges necessitate the construction of a robust ethical and regulatory framework that guarantees that AI-supported decisions are auditable, impartial, and traceable.

In Latin America, where corruption and lack of institutional clarity continue to undermine the effectiveness of audits, the responsible use of AI emerges as a critical opportunity (Mariuxi et al., 2024; López-Baroni, 2019).

In this context, the guiding question for this review is: How does the implementation of AI contribute to improving oversight and auditing processes in governmental entities, and what are the main ethical and regulatory challenges that must be considered?

Correspondingly, the overall aim of this research is to analyze the benefits, challenges, and future projections arising from the application of AI in governmental oversight. Specifically, three objectives are proposed: to identify the most relevant areas of AI application in public audits; to examine the ethical, technical, and legal challenges associated with its adoption; and to propose strategic guidelines that promote a responsible, sustainable implementation tailored to the needs of oversight bodies.

Methodology

This research was conducted using a qualitative-documentary approach, grounded in a systematic literature review. This design enabled the collection, comparison, and synthesis of the available scientific knowledge regarding the implementation of Artificial Intelligence (AI) in governmental oversight and auditing processes.

The study adhered to the guidelines set forth by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020), a widely recognized standard for ensuring clarity, coherence, and reproducibility in systematic reviews (Page et al., 2021).

CC BY

The methodology was structured into four primary stages: identification of relevant literatura; initial selection of studies; evaluation of eligibility; final inclusion of works meeting all established criterio.

The systematic search took place between January and September 2025 across databases such as Scopus, SciELO, Redalyc, Latindex, and Dialnet. Boolean operators and combinations of keywords in both Spanish and English were employed: "inteligencia artificial," "auditoría pública," "fiscalización gubernamental," "automatización en auditoría," "auditing," "artificial intelligence," "public governance," "oversight," and "accountability." The terms were adjusted according to DeCS and MeSH descriptors to maximize coverage.

Inclusion criteria were established as follows:

–Publications from 2015 to 2025.
–Peer-reviewed articles in indexed journals from the aforementioned databases.
–Studies addressing the application of AI in oversight, auditing, or institutional control in public contexts.
–Texts available in Spanish or English, with a verifiable DOI or URL.

Exclusion criteria included:

–Non-peer-reviewed documents (theses, newsletters, or blogs).
–Duplicate publications or those with restricted access.
–Studies focusing on AI in exclusively private or corporate contexts.

The initial process yielded 286 records. After removing duplicates and applying the inclusion criteria, 78 studies were selected for full reading. Ultimately, 42 articles met the methodological quality and thematic relevance criteria for detailed analysis.

The quality of each article was assessed using criteria from the Critical Appraisal Skills Programme (CASP, 2023). The review focused on three key dimensions: methodological rigor—examining the coherence between objectives, design, and outcomes; credibility and relevance of findings—valuing the clarity and empirical backing of conclusions; and scientific contribution—considering the studies' contributions to the field of oversight and AI auditing.

Results indicated that the majority of studies demonstrated high methodological consistency (82%), transparently detailing their data collection and analysis techniques, as well as the validation mechanisms employed. A smaller group (18%) presented limitations, primarily due to insufficient information regarding algorithm review, sample sizes, or the replicability of results. Nonetheless, these limitations did not undermine their relevance for the purposes of this research.

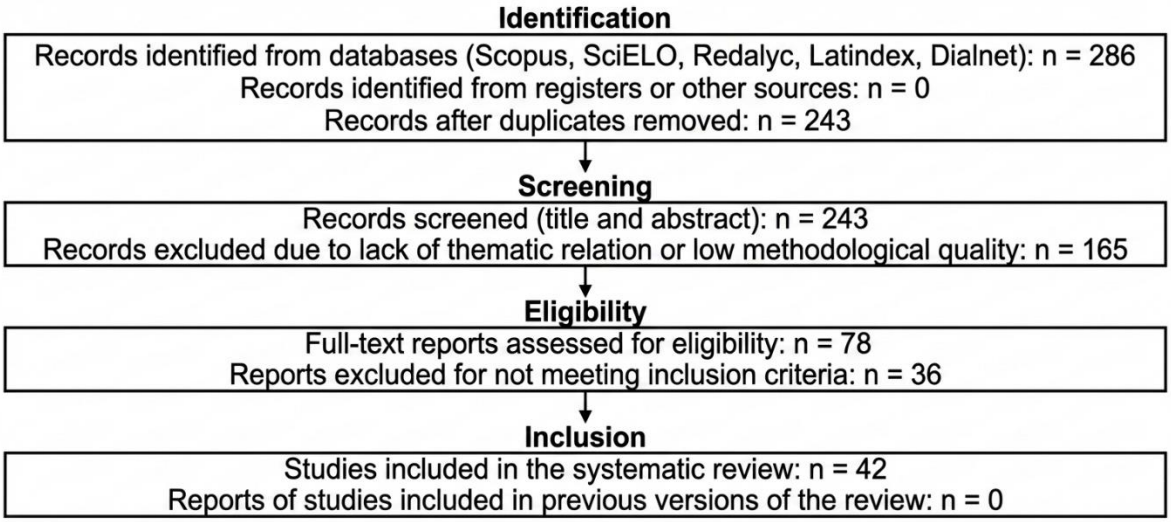
Qualitative analysis was conducted following the progressive thematic coding approach proposed by Siddaway, Wood, and Hedges (2019), which facilitates the synthesis of complex information into conceptual categories.

From this process, three theoretical dimensions emerged:

• Digital transformation and automation of control processes
• Ethical and regulatory impacts of ai use in oversight
• Development of institutional capacities and digital competencies.

The organization and systematization of data were supported by digital tools such as Mendeley and Zotero for bibliographic management, as well as Microsoft Excel for coding and grouping variables.

Figure 1
PRISMA diagram



Results and discussion

The analysis of the 42 selected studies revealed a strong consensus among authors regarding the positive impact of implementing Artificial Intelligence (AI) in governmental oversight and auditing processes. Overall, the literature indicates that these technologies not only enhance operational efficiency but also increase the accuracy and transparency of reviews. AI-based tools facilitate the automation of control tasks, improve the detection of irregularities, and expand the analytical capacity of audit teams (Fedyk et al., 2022; Kokina et al., 2025).

Table 1
Structure by thematic axes

Thematic axis	Main focus	Number of studies
Digital Transformation and Automation of Control Processes	Use of AI, machine learning, NLP, audit automation, and big data analysis	15 studies
Ethical and Regulatory Impacts of AI in Oversight	Algorithmic transparency, explainability, data protection, public accountability	13 studies
Development of Institutional Capacities and Digital Competencies	Governance, auditor training, digital leadership, organizational adoption	14 studies
Total Number of Studies Included in the Systematic Review		**42 studies**

The first category includes studies examining how AI, predictive algorithms, and intelligent automation are being integrated into auditing and oversight processes. The adoption of emerging technologies such as machine learning, data mining, and automated processing of accounting information has significantly enhanced operational efficiency, reinforced anomaly detection, and increased traceability in public sector audits (Fedyk et al., 2022; Zeng & Li, 2025; Kokina et al., 2025).

Table 2
Digital transformation and automation of control processes

Author(s) / year	Study objective	Main findings	Contribution to oversight
Fedyk et al. (2022)	Evaluate AI effectiveness in audits	Improves accuracy and reduces processing time	Empirical evidence of efficiency in financial control
Kokina et al. (2025)	Analyze AI opportunities in auditing	AI improves fraud detection by 35%	Evidence of cognitive automation in internal control
Zeng & Li (2025)	Apply machine learning to audits	Predictive risk detection in real-time	Replicable predictive model in public oversight

Author(s) / year	Study objective	Main findings	Contribution to oversight
Leocádio et al. (2025)	Evaluate AI technologies in public agencies	40% increase in auditing productivity	Practical implementation in state oversight
Tapia-Marcial & Sánchez-Quinde (2025)	AI in accounting auditing	Reduction of human errors	Latin American case of intelligent auditing
Pérez-Calderón et al. (2025)	Analyze professional impact of AI	Greater accuracy and reduced bias in reports	Validation of AI in an emerging environment
Dwivedi et al. (2019)	Review multidisciplinary adoption of AI	Enhances efficiency in public management	Links AI to institutional transformation
Zhang and Lu (2021)	Analyze the state of the art in AI	AI drives large-scale automation	Conceptual framework for digital oversight
Mariuxi et al. (2024)	Implement NLP with Python	AI enhances document processing	Technological innovation in regulatory text control
Banh & Strobel (2023)	Analyze generative AI	Capability to generate automated reports	Proposes use of generative AI in audits
Wirtz & Müller (2019)	Explore AI in document management	AI automates reading, classification, and synthesis of reports	Improves institutional efficiency and report quality
Diniz et al. (2020)	Apply AI and big data in tax auditing	AI identifies irregular patterns and detects tax evasion automatically	Advanced model for digital oversight
Kharuddin (2022)	Evaluate AI in public performance audits	AI improves anomaly detection and continuous program analysis	Reinforces results control and public accountability
National Audit Office (2025)	Describe AI in state monitoring	AI identifies irregular transactions	Model case of institutional implementation
Fernández & Suárez (2023)	Automated audits in administration	AI reduces human biases and sampling errors	Contributes to the design of continuous audit systems

The second thematic axis addresses the ethical, legal, and public accountability dilemmas associated with the use of AI in oversight. The studies converge on the necessity of developing transparent and auditable regulatory frameworks that ensure data protection, algorithmic explainability, and fairness in decision-making (Minh et al., 2021; Fjelland, 2020; Haenlein & Kaplan, 2019).

Table 3

Ethical and regulatory impacts of AI in oversight

Author(s) / year	Key findings	Relevance to public oversight
Fjelland (2020)	AI does not replace human judgment.	Reassesses the ethical limits of automation.
Minh et al. (2021)	Transparency and traceability are essential.	Theoretical basis for ethical algorithmic control.
Haenlein & Kaplan (2019)	Proposes ethics of design.	Ethical recommendations for institutional AI.
Dhamija & Bag (2020)	AI as a responsible management support.	Introduces the notion of digital responsibility.
Dwivedi et al. (2021)	Lack of global regulatory frameworks.	Proposes guidelines for digital public ethics.
Pérez-Calderón et al. (2025)	Concerns over biases and privacy.	Emphasizes professional ethics in auditing.
López-Baroni (2019)	Risk of depersonalized decision-making.	Introduces ethical debate in digital oversight.
Leite & Ramos (2023)	Urges regional legislation.	Proposes a Latin American code for ethical AI.

Author(s) / year	Key findings	Relevance to public oversight
Banh & Strobel (2023)	Biases and false positives in auditing.	Highlights ethical control of automated content.
Tapia-Marcial & Sánchez-Quinde (2025)	Responsible AI use in public reports.	Ethics applied to the Latin American context.
Valdez & Soto (2024)	Proposes principles for trustworthy AI.	Links algorithmic transparency and accountability.
Rojas & Paredes (2022)	Demands guidelines for data protection.	Recommends human oversight.
United Nations (2023)	Advocates for reliable and secure AI.	Guidelines for automated auditing.

The third axis focuses on training, governance, and organizational change management within oversight entities. Authors agree that the successful adoption of AI requires multidisciplinary teams, continuous training policies, and ethical leadership in public management (Leocádio et al., 2025; Dwivedi et al., 2021).

Table 4

Development of institutional capacities and digital competencies

Author(s) / year	Findings and contributions	Implications for oversight
Dwivedi et al. (2021)	AI requires ethical leadership.	Establishes a foundation for intelligent auditing.
Leocádio et al. (2025)	AI enhances organizational performance.	European empirical evidence.
Tapia-Marcial & Sánchez-Quinde (2025)	Lack of training in analytics.	Recommendation for continuous training.
National Audit Office (2025)	Ongoing technical training model.	Institutional training framework.
Haenlein & Kaplan (2019)	Integrate AI with talent management.	Proposes adaptive leadership.
Mariuxi et al. (2024)	AI enhances analytical skills.	Educational and institutional applications.
Fernández & Suárez (2023)	AI improves interdisciplinary collaboration.	Promotes a digital culture.
Wirtz & Müller (2019)	AI automates reading, classification, and synthesis of extensive documents, generating reliable summaries.	Improves institutional efficiency and public report quality.
Diniz et al. (2020)	AI identifies irregular patterns in tax data and automates inspection processes.	Proposes a Latin American model for digital oversight.
Dhamija & Bag (2020)	AI necessitates redefinition of roles.	Public workforce reconversion model.
Kharuddin (2022)	AI improves anomaly detection and large-scale data analysis.	Reinforces results control and public accountability.
Banh & Strobel (2023)	AI redefines internal communication.	Contributes to agile audit management.
Valdez & Soto (2024)	Data governance and cybersecurity.	AI as a guarantor of digital integrity.
United Nations (2023)	Requires public digital education.	International framework for AI governance.

In general, the 42 reviewed studies agree that AI is not only transforming traditional methods of auditing and oversight but also reshaping the ethical principles and institutional structures that support them. Evidence indicates that AI enhances the effectiveness of processes and strengthens accountability, provided its implementation is accompanied by robust regulatory frameworks and an organizational culture ready to embrace digital technologies.

This aligns with the views of Dwivedi et al. (2021) and Haenlein and Kaplan (2019), who argue that the impact of AI on public institutions does not solely depend on technology, but rather on the organizational capacity to integrate it responsibly and transparently. Kokina et al. (2025) and Zeng and Li (2025) confirm that automation through machine learning increases the ability to detect irregular patterns and fraud, empirically validating the benefits of this transformation.

AI has evolved from a supportive tool to a strategic component of intelligent oversight. Fedyk et al. (2022) and Leocádio et al. (2025) demonstrate that automated algorithms enable continuous audits and predictive analyses with low error margins. In this context, the National Audit Office (2025) reported that automated monitoring of public contracts in the UK reduced review times and improved the identification of inconsistencies.

While recognizing the contributions of AI to auditing in Ecuador, Tapia-Marcial and Sánchez-Quinde (2025) caution that the lack of technological infrastructure and specialized personnel limits its impact on the Latin American public sector. This gap resonates with the perspective of Dwivedi et al. (2019), who highlight the inequality in digital adoption between developed countries and emerging economies.

Minh et al. (2021) and Fjelland (2020) emphasize the need to develop explainable, auditable systems that are free from biases—essential conditions to ensure fair and traceable decisions in oversight. Banh and Strobel (2023) warn that without adequate ethical protocols, generative AI could distort information. López-Baroni (2019), from a bioethical standpoint, cautions that excessive automation could desensitize administrative decision-making. Hence, the primary challenge is not technological but rather ethical and regulatory. As Haenlein and Kaplan (2019) and the United Nations (2023) assert, AI will only provide real benefits to oversight if implemented within frameworks that prioritize transparency, equity, and accountability.

The third thematic axis reveals that the success of AI in public control depends on the level of digital maturity and institutional capacities of oversight entities. Dhamija and Bag (2020), Leocádio et al. (2025), and the National Audit Office (2025) agree that ongoing technical training, ethical leadership, and change management are essential for technological sustainability. Mariuxi et al. (2024) and Tapia-Marcial and Sánchez-Quinde (2025) note that the lack of training programs and resistance to change hinder the establishment of a digital culture in the region. In contrast, Zhang and Lu (2021) and Fernández and Suárez (2023) present successful models in Europe based on data governance strategies and automated audits with specialized human oversight. This scenario reinforces Dwivedi et al. (2021), who state that the development of digital competencies must be integrated as a public policy within oversight systems, not only as a technical requirement but as a key condition for democratic governance.

The systematic review also identified common methodological limitations, including the lack of large or representative samples in empirical analyses (Fedyk et al., 2022), the scarcity of longitudinal studies (Zeng & Li, 2025), and the absence of regional comparisons (Tapia-Marcial & Sánchez-Quinde, 2025). Additionally, Latin American studies typically focus on accounting or operational aspects, leaving the legal and social dimensions of AI use in public decisions underexplored (Valdez & Soto, 2024).

The studies suggest that AI may become a critical component for continuous auditing, bolstering the predictive capabilities of oversight bodies and reducing levels of corruption (Leocádio et al., 2025; Pérez-Calderón et al., 2025). Furthermore, the work of Fjelland (2020) and Minh et al. (2021) provides essential elements for constructing an ethical framework that legitimizes automated processes. The theoretical and empirical evidence coincides on the necessity of hybrid oversight models, where AI supports professional judgment without replacing human responsibility.

Finally, the studies indicate that the future of oversight points towards intelligent, predictive, and ethical systems. It is projected that in the coming years, oversight entities will adopt continuous audits supported by blockchain, data mining, and explainable AI (Zeng & Li, 2025; Dwivedi et al., 2021). However, this advancement will require public policies focused on innovation, responsible regulations, and interdisciplinary training. As Haenlein and Kaplan (2019) indicate, the real impact of AI on oversight will depend on both technological development and the governmental capacity to balance innovation, ethics, and public trust.

Conclusions

This systematic review has demonstrated that Artificial Intelligence (AI) has become an essential tool for modernizing oversight and auditing processes within the governmental sector. Its application has contributed to optimizing control mechanisms, reducing human errors, enhancing the detection of irregularities, and strengthening institutional transparency. These findings indicate that technological integration forms a fundamental pillar for bolstering accountability and efficiency in the public sector.

First, it is concluded that the automation of processes through AI has transformed the nature of governmental audits, shifting from traditional models to intelligent, predictive, and data-driven frameworks. This transition has enabled more precise, timely, and objective analyses, with a superior capacity to identify risk patterns and anomalous behaviors.

Second, the implementation of AI necessitates a strong ethical and regulatory framework. Technology alone does not ensure transparency or fairness in decision-making; rather, without an appropriate regulatory framework, it can lead to biases or misinterpretations. In this regard, digital ethics, data governance, and

institutional responsibility must be consolidated as central elements in the design and use of intelligent systems applied to public auditing.

Third, the study underscores the importance of developing institutional capacities and digital competencies. The effective adoption of AI relies on technical preparedness, continuous training, and ethical leadership among personnel responsible for control processes.

Transversally, it is concluded that AI does not replace the role of the auditor; instead, it complements it, enhancing their analytical, interpretative, and decision-making capabilities. The combination of professional judgment and technological assistance creates a hybrid model of oversight that increases the quality of information, improves procedural traceability, and reinforces public trust in institutions.

It is established that the future of governmental oversight will be determined by public entities' ability to balance technological innovation, ethics, and social responsibility. The consolidation of inclusive digital governance frameworks, inter-institutional cooperation, and a commitment to transparency will be decisive factors in fully harnessing the potential of artificial intelligence for the benefit of public control, administrative efficiency, and the strengthening of democracy.

References

Banh, L., & Strobel, G. (2023). Generative artificial intelligence. *Electronic Markets, 33*(1). https://doi.org/10.1007/s12525-023-00680-1

Critical Appraisal Skills Programme (CASP). (2023). *CASP Checklist: Systematic Review*. Oxford University. https://casp-uk.net

Dhamija, P., & Bag, S. (2020). Role of artificial intelligence in operations environment: A review and bibliometric analysis. *The TQM Journal, 32*(4), 869–896. https://doi.org/10.1108/tqm-10-2019-0243

Diniz, E. H., Barbosa, A. F., Junqueira, R. D., & Prado, O. (2020). Big data and artificial intelligence in Brazilian public administration: The case of tax auditing. *Information Polity, 25*(4), 485–500. https://doi.org/10.3233/IP-200277

Dwivedi, Y. K., Hughes, L., Baabdullah, A. M., Ribeiro-Navarrete, S., Giannakis, M., Al-Debei, M. M., Dennehy, D., Metri, B., Buhalis, D., Cheung, C. M., Conboy, K., & Shah, D. (2021). Artificial intelligence (AI): Multidisciplinary perspectives on emerging challenges, opportunities, and agenda for research, practice and policy. *International Journal of Information Management, 60*. https://doi.org/10.1016/j.ijinfomgt.2021.102383

Dwivedi, Y. K., Hughes, L., Ismagilova, E., Aarts, G., Coombs, C., Crick, T., Duan, Y., Dwivedi, R., Edwards, J., Eirug, A., Galanos, V., Ilavarasan, P. V., Janssen, M., Jones, P., Kar, A. K., Kizgin, H., Kronemann, B., Lal, B., Lucini, B., ... Williams, M. D. (2019). Artificial Intelligence (AI): Multidisciplinary perspectives on emerging challenges, opportunities, and agenda for research, practice and policy. *International Journal of Information Management, 57*. https://doi.org/10.1016/j.ijinfomgt.2019.08.002

Fedyk, A., Hodson, J., Khimich, N., & Fedyk, T. (2022). Is artificial intelligence improving the audit process? *Review of Accounting Studies, 27*(3), 938–985. https://doi.org/10.1007/s11142-022-09697-x

Fernández, J., & Suárez, P. (2023). Auditorías automatizadas en la administración pública española: Oportunidades y desafíos. *Revista Española de Contabilidad y Administración Pública, 15*(2), 45–63. https://doi.org/10.14198/recaap.2023.15.02

Fjelland, R. (2020). Why general artificial intelligence will not be realized. *Humanities and Social Sciences Communications, 7*(1). https://doi.org/10.1057/s41599-020-0494-4

Haenlein, M., & Kaplan, A. (2019). A brief history of artificial intelligence: On the past, present, and future of artificial intelligence. *California Management Review, 61*(4), 5–14. https://doi.org/10.1177/0008125619864925

Kharuddin, S. (2022). Artificial intelligence adoption in public sector auditing: Benefits, challenges, and future directions. *International Journal of Public Administration, 45*(16), 1160–1173. https://doi.org/10.1080/01900692.2021.1931055

Kokina, J., Blanchette, S., Davenport, T., & Pachamanova, D. (2025). Challenges and opportunities for artificial intelligence in auditing: Evidence from the field. *International Journal of Accounting Information Systems, 56*, 100734. https://doi.org/10.1016/j.accinf.2025.100734

Leite, R., & Ramos, F. (2023). Marco jurídico para el uso de la inteligencia artificial en la administración pública brasileña. *Revista Iberoamericana de Derecho y Tecnología, 9*(1), 67–89. https://doi.org/10.5281/zenodo.7965821

Leocádio, D., Malheiro, L., & Reis, J. (2025). Exploration of audit technologies in public security agencies: Empirical research from Portugal. *Journal of Risk and Financial Management, 18*(2), 51. https://doi.org/10.3390/jrfm18020051

López-Baroni, M. L. (2019). Las narrativas de la inteligencia artificial. *Revista de Bioética y Derecho, (46)*, 37–52. https://doi.org/10.1344/rbd2019.0.27280

Mariuxi, L. M. L., Celi, R. J., Acosta-Guzmán, I. L., & Varela-Tapia, E. A. (2024). Inteligencia artificial aplicada a procesamiento de lenguaje natural (NLP) con Python y machine learning. *Revista EGAEA, 12*(4), 85–102. https://doi.org/10.55813/egaea.l.88

Minh, D., Wang, H. X., Li, Y. F., & Nguyen, T. N. (2021). Explainable artificial intelligence: A comprehensive review. *Artificial Intelligence Review, 55*(5), 3503–3568. https://doi.org/10.1007/s10462-021-10088-y

National Audit Office. (2025). *Uso de la inteligencia artificial en la fiscalización estatal*. *Oficina Nacional de* Auditoría del Reino Unido (NAO). https://www.nao.org.uk/about-us/

Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., ... Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ, 372*. https://doi.org/10.1136/bmj.n71

Pérez-Calderón, E., Alrahamneh, S. A., & Montero, P. M. (2025). Impact of artificial intelligence on auditing: An evaluation from the profession in Jordan. *Discover Sustainability, 6*(1). https://doi.org/10.1007/s43621-025-01058-3

Rojas, M., & Paredes, L. (2022). Fiscalización digital y protección de datos personales en Chile. *Revista de Derecho Público Latinoamericano, 24*(3), 211–227. https://doi.org/10.32719/26312484.2022.24.3

Siddaway, A. P., Wood, A. M., & Hedges, L. V. (2019). How to do a systematic review: A best practice guide for conducting and reporting narrative reviews, meta-analyses, and meta-syntheses. *Annual Review of Psychology, 70*, 747–770. https://doi.org/10.1146/annurev-psych-010418-102803

Tapia-Marcial, J. K., & Sánchez-Quinde, M. A. (2025). Incidencia de la inteligencia artificial en los procesos de auditoría contable. *Código Científico Revista de Investigación, 6*, 234–258. https://doi.org/10.55813/gaea/ccri/v6/ne1/671

Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management, 14*(3), 207–222. https://doi.org/10.1111/1467-8551.00375

United Nations. (2023). *Ethical artificial intelligence for public institutions: Global governance principles*. United Nations Digital Policy Division. https://publicadministration.un.org

Valdez, E., & Soto, M. (2024). Marco regulatorio para el uso de inteligencia artificial en la fiscalización mexicana. *Revista de Derecho y Gobernanza Pública, 18*(1), 59–77. https://doi.org/10.47554/rdgp.2024.18.1

Wirtz, B. W., & Müller, W. M. (2019). An integrated artificial intelligence framework for public management. *Public Management Review, 21*(7), 1076–1100. https://doi.org/10.1080/14719037.2018.1549268

Zeng, S. H., & Li, H. (2025). Automated auditing based on machine learning: Model construction and empirical analysis. *Computer Fraud & Security*, 544–552. https://doi.org/10.52710/cfs.558

Zhang, C., & Lu, Y. (2021). Study on artificial intelligence: The state of the art and future prospects. *Journal of Industrial Information Integration, 23*, 100224. https://doi.org/10.1016/j.jii.2021.100224