

Summary report of the INTOSAI CBC Workstream Peer-to-peer (P2P) Cooperation Webinar 28th of September 2021

The first session of the Webinar Series on exchanging lessons learned on the project management cycle in medium to long-term peer-to-peer cooperation was led by SAI Norway, with the Netherlands Court of Audit facilitating the workstream. The webinar's focus was on "initiation and needs assessment", with representatives from a variety of SAIs virtually discussing the dilemmas and challenges associated with these objectives.

Preconditions for entering into cooperation

Participants were asked to participate in smaller breakout groups to discuss and identify preconditions for entering into long term partnerships and certain critical assumptions in this process. With these discussions, possible absolute precondition or 'no goes' for entering cooperation could also be identified. After several break-out groups discussed these features of peer-to-peer cooperation, the findings of these talks were shared in plenary, and certain common views emerged.

- It was advised to include the senior management of the receiving SAI in the formulation process as many saw the commitment of the top management as an essential factor in sustaining long term cooperation.
- Many argued that before initiating a cooperation agreement, the receiving SAI needs to sufficiently show their willingness and ability to change.
- Participants noted that patterns need to initiate change and, if there is another donor involved, it should be clear that the SAI itself is driving the need for change and not the donor.
- A careful assessment of the competence and abilities of the provider should be done prior to entering an agreement.
- Participants agreed that a shared cultural understanding, should ideally in place, so that partners do not talk past each other and can learn from each other.
- Agreeing upon longer term goals helps with creating a shared vision and achieving these goals.
- The ability of the SAI to organize itself and the structure of the organization was also seen as an indicator to successfully compete and implement change.
- Sufficient funding is also a requirement to enter into cooperation.
- Reform plans also need to fit into the national PFM reforms.
- Sufficient fact-finding beforehand, possibly by an independent consultant, is also seen as an important aspect.
- Local intelligence and the needs assessment being done by an independent consultant came forward as important aspects into assessing the willingness of participation by a SAI.
- Some 'red flags' in the initiation process or fundamental barriers for entering a cooperation agreement, were corruption or suspected fraud, and the absence of a legitimate senior management of the SAI.

Handling of incomplete information/unverified assumptions

In the second group session managing the risks associated with the lack of knowledge about preconditions were discussed. SAI Norway introduced the session by mentioning that by getting to know each other, both culturally and professionally, and starting small, before committing, helps sustain long term cooperation. By extending the initiation phase it could allow for deeper understandings of both parties.

In the plenary session, multiple approaches to handling incomplete information and unverified assumptions, were:

- Take time in finding information through existing and/or new relationships.
- It is important to invest in (local) networks and have a good understanding of key figures and the political landscape.

- Incomplete knowledge is unavoidable and environments and dynamics will continuously change, and SAIs have to operate in uncertainty.
- It is important to track environmental changes and not to overdesign the project. It is useful to have different mechanism to look at environment and conditions and rethink and redesign the project.

Dialogue with partners

For the final discussion point in the plenary session, experiences of respectful dialogue with partners on the issues of preconditions and unverified assumptions, whilst honoring the spirit of partnership and mutuality were discussed. Participants openly shared approaches and practical tips, both in the chat function and orally in the plenary session.

Aspects mentioned were:

- Having a good understanding and relationship at the board level of the SAIs
- Trust allows for good cooperation and is important in order to raise critical issues
- Understanding each other culturally
- Short meetings (possibly digitally) help with having an effective working relationship
- Polite and short messages can help drive the message, suggestions are sometimes seen as better than criticism
- Continuously developing engagement with top management to ensure two ways communication in overcoming issues in auditing and current issues

Next webinar

The next webinar will be held on the 25th of November (10-12) and will be led by SAI France and IDI (theme: design and planning).