

Concept Note

## NextGen SAI Cooperation in the Digital Age

### 1. Background

SAIs (SAIs) play a crucial role in ensuring accountability, transparency and sound public financial management. Within the EUROSAI community, cooperation and knowledge exchange have long been essential instruments for strengthening institutional capacity and promoting good governance.

However, the environment in which SAIs operate is changing rapidly. Public administration, technologies and risks are evolving at unprecedented speed. In this context, traditional methods of knowledge exchange — often based on static documents, separate repositories or limited bilateral communication — are no longer sufficient to ensure that SAIs remain fully responsive and relevant.

The presentation introduces the concept of transforming SAI cooperation from a static knowledge repository into a more dynamic and inclusive knowledge ecosystem.

### 2. The Core Challenge: The Velocity Gap

The pace of change in government operations and digital transformation is increasing rapidly. At the same time, the mechanisms through which SAIs exchange expertise, methodological approaches and practical solutions often remain fragmented and slow.

This creates what can be described as a “velocity gap” — a situation where risks in public governance evolve faster than the collective capacity of SAIs to analyse, share and respond to them.

In practice, valuable institutional knowledge — including audit scripts, methodological approaches, lessons learned and regional insights — often remains confined within individual units or institutions. As a result, similar audit work is frequently conducted independently by multiple SAIs without the benefit of shared experience.

At the same time, a new generation of digitally skilled auditors expects faster, more collaborative and technology-enabled working environments. Without appropriate institutional platforms, these experts may turn to informal or external digital tools that may not meet the security and data-sovereignty requirements of SAIs.

### 3. SAIs Invisible Assets: The Unutilized Potential

Within the global SAI community, an enormous amount of professional knowledge already exists. SAIs are sitting on a gold mine of Knowledge.

Many institutions have developed, with institutional strengthening at the core of these efforts: methodologies, strategic approaches, and practical solutions to complex governance challenges, alongside innovations in audit practices and expertise in emerging areas such as artificial intelligence, digital governance, and data management. However, much of this knowledge remains inaccessible and unutilized.

Professionals in different SAIs frequently work on similar topics independently, often without knowing that another institution has already developed useful approaches or tools. As a result, hundreds of hours are often spent developing new scripts that may already exist elsewhere in the SAI community.

This leads to unnecessary duplication of effort and inefficient use of professional resources.

In addition, when experienced professionals retire or change positions, their accumulated expertise may leave the institution if it has not been systematically captured and shared.

## 4. The Proposed Ecosystem: The Tiered Architecture

This is not merely a website; it is a proposal to foster a **new culture of collaboration**. This ecosystem does not replace existing institutional systems; it complements them by creating a structured environment for modern, effective professional exchange. The architecture consists of three interconnected layers designed to balance **speed, collaboration, and security**.

### 4.1. The Huddle (informal) Layer

The first layer supports **rapid professional exchange**. Here, experts from different SAIs can discuss methodological issues or share practical insights in real-time. Access is strictly controlled via individual credentials, ensuring this remains a space for dynamic, yet secure, professional dialogue.

### 4.2. The Commons (semiformal) Layer

The second layer serves as SAI's **shared knowledge repository**. Institutions use this space to store and share audit scripts, analytical frameworks, and innovative practices. Before moving data from the *Huddle* to the *Commons*, it must be ensured that it has been **vetted for sharing**. This vetting process ensures that data has passed relevant clearance procedures, "noise" is filtered, and sensitive specifics are handled appropriately. The goal is a high-quality knowledge base accessible to the global SAI community, even if the content remains **non-disclosable to the general public**.

### 4.3. The Vault (formal) Layer

The highest layer is dedicated to **sovereign institutional records**. The Vault ensures that official documents and sensitive data remain protected within national jurisdictions and institutional confidentiality standards. This is the bedrock of our transparency framework—it is where the final, official data that fuels our public accountability is securely maintained.

## 5. Strategic Advantages: Striving for Excellence

If implemented effectively, such a collaboration model could generate several important benefits for the SAI community.

**Improved Efficiency:** Professionals could build upon existing methodologies rather than starting each audit or analytical exercise from the beginning.

**Stronger Professional Cooperation:** Institutions could learn more quickly from each other's experiences, reforms, and innovations.

**Preservation of Institutional Knowledge:** Professional expertise could be captured and shared before it is lost due to retirement or institutional turnover.

**Greater Inclusiveness:** SAIs with limited resources could gain access to knowledge and methodologies developed by larger institutions.

**Engagement of Digital-Native Professionals:** Modern collaborative tools would enable younger professionals to participate more actively in knowledge exchange.

Another important dimension of the challenge is generational change. A new generation of professionals is entering SAI communities. These individuals are highly comfortable with digital tools and collaborative platforms. They are accustomed to fast, interactive forms of communication and knowledge exchange. However, traditional professional cooperation mechanisms within many institutions are still based on hierarchical communication channels and static document systems developed decades ago.

## 6. The Cost of Inaction: The Risks

While the digital transformation of public administration continues to accelerate, oversight institutions must also adapt their cooperation mechanisms and knowledge-sharing practices. If this adaptation does not occur in a timely manner, several strategic risks may emerge for the SAI community.

**Diminishing relevance:** In a rapidly evolving digital environment, the timeliness of audit work becomes increasingly critical. Even technically sound audit reports may lose much of their practical impact if they are delivered too late to influence policy decisions or administrative actions. In such circumstances, audit outputs risk becoming valuable historical analyses rather than instruments for effective and timely oversight.

**Intellectual property and knowledge leakage:** When official channels for professional collaboration are limited or insufficiently flexible, experts may rely on informal digital tools to exchange ideas and materials. This practice may unintentionally expose institutional knowledge and sensitive information to external or insecure digital environments, sometimes referred to as “shadow IT” platforms. Establishing secure and trusted collaborative mechanisms can help ensure that professional knowledge remains protected within appropriate institutional frameworks.

**Loss of highly skilled professionals:** SAIs increasingly compete for professionals with advanced digital, analytical and technological skills. If institutional environments rely primarily on outdated tools, rigid communication channels or limited opportunities for collaboration, highly skilled auditors may seek more dynamic professional environments elsewhere. Creating modern collaboration mechanisms can therefore also contribute to retaining and motivating talented professionals within the SAI community.

For these reasons, strengthening structured and secure collaboration among SAIs may help ensure that the collective expertise of the community continues to support effective, relevant and forward-looking public oversight.

## 7. Addressing Leadership Concerns

When discussing new digital collaboration mechanisms, it is natural that institutional leadership raises questions related to security, governance and control. The proposed ecosystem is designed specifically to address these concerns while strengthening, rather than weakening, existing institutional frameworks.

**Data sovereignty and secure infrastructure:** The proposed approach relies on secure digital infrastructures that respect national data sovereignty requirements. The use of sovereign cloud solutions allows sensitive audit information to remain within national jurisdictions while still enabling structured knowledge exchange across the professional community. This ensures that cross-border collaboration does not compromise the protection of confidential audit data.

**Control and process integrity:** Digital collaboration tools are intended to support and streamline existing institutional processes rather than replace them. In practice, they function as a structured information flow mechanism—similar to a “conveyor belt”—that facilitates faster movement of relevant knowledge while maintaining established approval and decision-making procedures. Oversight and final authority therefore remain fully with institutional leadership.

**Strategic focus and efficiency:** Modern digital tools can also assist leaders in navigating the growing volume of professional information. Intelligent filtering and summarisation mechanisms can help ensure that decision-makers receive concise, relevant and high-priority insights, reducing the risk of information overload and supporting more efficient strategic decision-making.

Overall, the proposed approach aims to enhance collaboration while fully respecting the institutional principles of security, accountability and governance that guide the work of SAIs.

## 8. Impact

SAIs are not static organisations. They continuously evolve in response to new governance challenges, technological developments and increasing public expectations. As a result, there is always space for improvement in the way SAIs operate, collaborate and share knowledge.

Very often, the challenges faced by individual SAIs are perceived as unique. In reality, however, many of these challenges have already been addressed by peer institutions within the wider SAI community. The main difficulty is not the absence of solutions, but rather the limited visibility and accessibility of existing experiences.

Improving access to such knowledge can significantly reduce the time and resources required for institutional development. The same principle applies to audit practice. In many cases, audit teams begin their work on a particular topic from the very beginning, even though similar audits may already have been conducted elsewhere. If auditors could access relevant materials, methodologies or analytical approaches developed by other SAIs, they would be able to build upon these experiences rather than repeatedly “reinventing the wheel”.

The proposed collaborative ecosystem aims to unlock this existing potential and make the SAI community more inclusive in several important ways.

**Internal inclusiveness:** Traditional communication structures and tools do not always fully engage younger, digitally skilled professionals entering the auditing profession. Modern collaboration platforms can help create an environment that speaks the digital language of

this new generation of auditors, enabling them to contribute more effectively to institutional knowledge and innovation.

**External inclusiveness:** At the same time, greater sharing of institutional reform experiences, audit methodologies and analytical tools can help level the playing field among SAIs with different levels of resources. Through structured knowledge exchange, an institution with more limited resources can conduct an audit with a level of sophistication comparable to that of institutions with significantly larger capacities. This strengthens institutional inclusiveness across the global SAI community.

If such collaboration mechanisms function effectively, their impact may extend even further, creating a multiplier effect across the professional community.

### **An Illustrative Example**

To illustrate the existing gap in knowledge exchange, it may be useful to consider a practical example.

Independence is widely recognised as a fundamental principle for the effective functioning of SAIs. In many cases, institutional independence is primarily associated with constitutional or legal provisions that formally guarantee it. However, real and operational independence also depends on institutional practices and governance mechanisms.

In recent years, the SAI of Armenia has introduced a practice of publicly discussing and approving external public audit priorities for a three-year mid-term period. Each year, risk assessments are conducted and audit priorities are defined for the following three years. This approach aims to enhance transparency, predictability and operational independence in the planning of external public audit activities.

Although this experience has been publicly documented, including through publications in the INTOSAI professional community, it is likely that many professionals across the broader SAI community may not be familiar with it.

This example illustrates the existence of a knowledge exchange gap within the community — not because valuable innovations are absent, but because they do not always reach the relevant audiences at the right time.

A structured collaborative environment — such as the proposed Audit Collaboration Hub — could help address this issue. Instead of innovations remaining stored in digital archives or individual publications, they could become visible in real time to interested professionals, for example through notifications or shared knowledge dashboards. Such an approach would help ensure that valuable institutional experiences are not only documented but also actively used by the wider SAI community.

## **9. Conclusion**

In conclusion, the ideas presented aim to encourage a forward-looking discussion on how cooperation among SAIs can evolve in response to the challenges of an increasingly digital and interconnected world.

The objective is not merely to introduce new technological tools, but to strengthen the collective capacity of the SAI community by improving the way knowledge, experience and professional expertise are shared across institutions. By developing more dynamic and structured collaboration mechanisms, the SAI community can help bridge the gap between its existing capabilities and its full potential. In this context, strengthening cooperation can contribute to advancing three important dimensions of inclusiveness:

**Generational inclusiveness:** Creating collaboration environments that engage younger professionals and digital-native auditors, enabling them to actively contribute their knowledge and technological skills to institutional development.

**Resource inclusiveness:** Facilitating access to shared methodologies, tools and experiences so that SAIs with different levels of resources can benefit from the collective knowledge of the wider professional community.

**Intellectual inclusiveness:** Ensuring that innovative practices, methodological breakthroughs and institutional experiences developed within individual SAIs can reach and benefit the broader international audit community.

By moving in this direction, the EUROSAI community can further strengthen its role as a platform for professional cooperation, knowledge exchange and collective progress among SAIs.

## Practical Implementation

### The Digital Commons Pilot

Rather than proposing a large-scale system immediately, the presentation recommends starting with a six-month pilot initiative called the “**Digital Commons Pilot.**” The pilot project would involve a group of volunteer institutions and forward-thinking professionals willing to experiment with new collaboration methods.

Key Steps to Support the Digital Commons Pilot

#### Step 1: Establish a Community Manifesto (Professional Social Contract)

- Define shared principles and norms for collaboration among participating SAIs.
- Set expectations for professional conduct, knowledge sharing, and mutual support.

#### Step 2: Assign a Professional Moderator

- Designate a moderator responsible for facilitating discussions.
- Ensure quality control, maintain focus, and guide participants to productive outcomes.
- Develop a moderator handbook that will provide specific tactics to balance the **speed of the Huddle** with the **integrity of the Commons.**

#### Step 3: Form a Pilot Group of Early Adopters

- Select volunteers from interested institutions willing to actively contribute and test the platform.
- Encourage practical use, provide feedback, and identify areas for improvement.

#### Step 4: Implement a Leadership Dashboard

- Create a dashboard to track engagement, participation, and outcomes.
- Demonstrate practical value to decision-makers and measure the pilot’s effectiveness.

#### Objective:

Generate clear evidence regarding the usefulness, feasibility, and potential impact of the collaborative ecosystem before broader implementation.