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## **“Collaborations, Networks, and Partnerships: Risks and Rewards”**

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**Mountain and Plains Intergovernmental Audit Forum**

**August 22, 2013**

**Denver, Colorado**

**Helen H. Hsing**

**Managing Director, Strategic Planning and External Liaison**

**U.S. Government Accountability Office**

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## **Introduction**

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- **Thanks to MPIAF Chair and Executive Committee!**

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## Presentation Objectives

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- Foster a better understanding of collaborations, networks, and partnerships in an audit context
- Discuss collaborative experiences of GAO and others
  - Lessons learned, pitfalls, and better practices
- Identify some emerging trends



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## Why Collaborate, Network, Partner?

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- Fiscal constraints
- Devolution
- Globalization
- Resource leveraging



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## Why Collaborate, Network, Partner?

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- “Wicked issues”
- Speedier implementation
- Others?

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## Institutional Collaborations: Some Observations

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- Collaboration: Cooperative arrangement where two or more parties work towards a common goal
- GAO engaged in institutional collaborations domestically and internationally
- Semantics important
  - Distinction between general collaboration and engagements/audits
- Independence
  - An important consideration for auditors
- Trust is vital

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## Institutional Collaborations: Domestic Audit and Accountability Community

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- Recovery Act: Collaboration with CIGIE, NASACT, ALGA
- Data Forum: Collaboration with RATB and CIGIE
  - Highlights of a Forum: Data Analytics for Oversight and Law Enforcement: GAO-13-680SP: [www.gao.gov/products/GAO-13-680SP](http://www.gao.gov/products/GAO-13-680SP)
- Intergovernmental initiative relating to financial assistance
- Health care exchanges
- NIAF Strategic Plan Update Task Force

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## Institutional Collaborations: Professional Standards Setting

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- Coordinating Council of GAO, AICPA, PCAOB
- Yellow Book Advisory Council
- Green Book Advisory Council
- INTOSAI Professional Standards Committee

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## Institutional Collaborations: Domestic Working Group

- Domestic Working Group Projects
  - [www.auditforum.org/articles/domestic%20working%20group/domestic%20working%20group.htm](http://www.auditforum.org/articles/domestic%20working%20group/domestic%20working%20group.htm)
  - Guide to Opportunities for Improving Grant Accountability
  - Survey Results on Information Used by Water Utilities to Conduct Vulnerability Assessments
  - A Joint Audit Report on the Status of State Student Assessment Systems and the Quality of Title I School Accountability Data
  - Principles for a Comprehensive Security Strategy: An Evaluation Guide for the Transportation Industry

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## Institutional Collaborations: International Audit Community

- Member of International Organization of Supreme Audit Organizations (INTOSAI)
- INTOSAI Working Group on Financial Modernization and Regulatory Reform
- *International Journal of Government Auditing*

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## Collaborations: Engagement/Audit Definitions

- **Parallel Audit**
  - Two separate teams share audit approach and methodology; create separate reports
- **Coordinated Audit**
  - Joint audit with separate reports; or,
  - Parallel audit with a single report
- **Joint Audit**
  - Auditors from two or more autonomous auditing bodies prepare single report

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## Collaborations: GAO's Experience with Engagements/Audits

- GAO rarely engages in parallel, coordinated, and joint audits
  - **Coordinated Audits:**
    - Controlling Spread of Invasive Species in Great Lakes  
GAO-03-01: [www.gao.gov/new.items/d031.pdf](http://www.gao.gov/new.items/d031.pdf)
    - Arctic Council
  - **Parallel Audit: Pandemic Preparedness**
    - Influenza Pandemic: Federal Agencies Should Continue to Assist States to Address Gaps in Pandemic Planning  
GAO-08-539: <http://www.gao.gov/products/GAO-08-539>
    - Portland City Audit:  
[www.portlandonline.com/auditor/index.cfm?c=44209&a=149557](http://www.portlandonline.com/auditor/index.cfm?c=44209&a=149557)

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## Collaborations: Considerations for Engagements/Audits

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- Independence
- Statutory authorities
- Leadership and organizational cultures
- Clarity of purposes, roles, and responsibilities



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## Collaborations: Considerations for Engagements/Audits

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- Reporting Timelines
- Resources
- Outcomes and Accountability
- Other Considerations?



## Collaborations: Technical Guides

- Involved over 800 domestic and international experts from federal agencies, state audit agencies, academia, and private industry
- Issued guides
  - GAO Cost Estimating and Assessment Guide  
GAO-09-3SP: [www.gao.gov/new.items/d093sp.pdf](http://www.gao.gov/new.items/d093sp.pdf)
  - GAO Schedule Assessment Guide  
GAO-12-120G: [www.gao.gov/products/GAO-12-120G](http://www.gao.gov/products/GAO-12-120G)
- Other guides under development

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## Networks: What Are They?

- Networks vs. networking
  - Networks
    - (noun): a system of sharing information among individuals or groups, usually with a common interest, which increases in value as the number of members increases.
  - Networking
    - (verb): The act of developing and maintaining relationships through regular communication for mutual benefit.
    - In short, "How can I help?" and not "What can I get?"

*References: Compiled from multiple sources*

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## Networks: Major Societal Shifts and Emerging Trends

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- Communications
- Social media
- Crowdsourcing: Wisdom of crowds

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## Networks: Emerging Trends

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- Pew Trust Study (Reliance on networks to validate information/views)
  - <http://networked.pewinternet.org/>
- Do you belong to any networks? Which ones, and why?

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## Partnerships

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- Partnering: Tool for dealing with fast-changing markets, technologies
  - Suits organizations with aspirations that exceed their resources
- GAO partnerships limited to good government organizations

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## Partnerships

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- Outreach/Engagement
  - private sector
  - academia
  - non-profit sector
  - Comptroller General advisory entities
- Biennials

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