



Doing things with numbers: The Danish National Audit Office and the governing of university teaching

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Abstract

Like the Supreme Audit Institutions of many other OECD countries, the Danish National Audit Office has stepped up its performance auditing of public administrations and agencies in order to ensure that they provide value for money. But how do performance audits contribute to making state institutions change their conduct? Based on the case of the Danish National Audit Office's auditing of the quality of teaching at Danish universities, this paper seeks to show, first, that the quantification and, by the same token, simplification of the practices subjected to performance auditing are key to understand how SAIs render complex activities amenable to assessment. Secondly, the paper seeks to show how the quantification of the quality of university teaching contributed to make academic staff and universities, groups that have a large room of professional autonomy, viewing, assessing and, ultimately, govern their teaching activities differently.

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1. Introduction¹

Performance measurement has become an essential component of public management reforms in most OECD countries (Lewis, 2015; Pollitt & Bouckaert, 2011, pp. 106–110). As part of this tendency to monitor and gauge the quality of public services, Supreme Audit Institutions (SAIs)² are paying increasing attention to performance auditing (Grönlund, Svärdesten, & Öhman 2009; Lonsdale, Wilkins, & Ling, 2011; Pollitt et al., 1999; Shand & Anand, 1996; Wanna, Ryan, & Ng, 2001). Governments and treasuries seem to believe that SAIs provide an important role in ensuring that public money is spent efficiently (Vrangbæk & Reichborn-Kjennerud, 2013). More generally, the spread of New Public Management to public organizations, including professionalization of management, management by objectives, performance targeting, and contract steering, public organizations have been granted increasing responsibility and discretion for meeting policy targets and producing services more cost-effectively (Azuma, 2005; Barzelay, 1997).

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² The term Supreme Audit Institution (SAI) designates those public institutions with the supreme authority within a territorial state to audit the activities of mostly, but not exclusively, central state institutions as specified in national law. Examples are the British National Accounting Office, the US General Accountability Office, and the German Bundesrechnungshof.

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Notwithstanding this consensus that SAIs have stepped up their performance auditing activities, the number of studies of the political consequences remain rather limited. A review of existing research on the political consequences of performance auditing for the auditee found only 14 studies (Van Loocke & Put, 2011). In these studies, impact was primarily defined as instrumental. Instrumental impact is more short term and easier to measure than conceptual and interactive impact, which is deemed harder to grasp since it entails more long-term consequences that might be hard to single out (Lonsdale et al., 2011). Some have problematized the independent role of auditors as being an obstacle to impact because stakeholder involvement is associated with greater utilization (Reichborn-Kjennerud & Johnsen, 2011; Vanlandingham, 2011). Justesen and Skærbek (2010) found that accountability mechanisms are forceful in making organizations implement changes. Finally, it has been found that auditee perceptions of the audit – in particular the degree to which it is seen as an instrument of learning rather than control – is important for the accommodation of auditor recommendations (Reichborn-Kjennerud, 2013). While these studies are important to our understanding of the relationship between auditors and the auditees, i.e. the actors, their intentions and behavioural reactions, they do not tell us much about the consequences of the performance audit act. That is, rather than focusing exclusively on actors, we need to focus on the audit as a practice in order to better understand better how the (SAIs') quantification and simplification of the audited activities contribute to making these activities governable in new ways.

This article seeks to provide an (tentative) answer to the following question: How do performance audits contribute to making state institutions change their conduct? This question is pursued in two steps. First, I discuss how we may grasp the (potential) political effects of measuring and quantifying public service activities. The article does so by comparing and discussing the potentials of two competing analytical frameworks for studying the political consequences of SAI performance auditing. Second, it seeks to illustrate the analytical potential of the constitutive perspective by applying it to Danish National Audit Office, Rigsrevisionen (RR), and its auditing of the quality of university teaching in Denmark. It is argued that the RR's performance audit of Danish university teaching quantifies and simplifies university teaching in a way that enables not only external monitoring and control, but also a form of governing at a distance by which the exercise of power by central authorities (*in casu*: The Ministry of Higher Education and Science) is facilitated by the local agencies' (*in casu*: the Danish universities) governing of themselves.

In the following, I first outline a conceptual and analytical framework for studying the political consequences of performance auditing. This is followed by an account of the RR and its turn towards performance auditing. I then try to illustrate the analytical potential of the constitutive framework – with a particular emphasis on the Foucauldian notion of government – by analysing the political processes and consequences of the SAIs performance auditing of the quality of Danish university teaching. Finally, the paper draws some tentative conclusions on the merits and limitation of the applied frameworks.

2. Conceptualizing and analyzing the political consequences of performance auditing and measuring

In line with the research problem of this special issue, this article asks how we can grasp and analyze the potential political consequences of performance auditing conducted by SAIs? When confronted with this question, the Danish RR answers that it does not engage in politics and therefore its performance audits can have no political implications (Henning & Rasmussen, 2013). Probably most SAIs would answer in a more or less similar manner. They do not see performance auditing as a political activity in as much as they are just trying to make public institutions implement existing laws and regulations in a more efficient manner. However, we may want to broaden our understanding of politics to try to grasp some of the consequences that either go unnoticed or at least are taken for granted – perhaps because they are widely regarded as non-political.

In the following, I briefly review two analytical perspectives on political consequences of performance auditing, namely the intentionalist and the constitutive perspectives. For reasons explained below, I adopt the latter in the ensuing analysis. Over the years, a substantial literature on the consequences of performance measurement has emerged that in one way or another takes the intentions of the performance programme as its point of departure. The limited existing literature on the consequences of SAI performance auditing reviewed in the introduction above shares this feature. The key research question driving this perspective is whether performance auditing generates the effects it intended or not? An interesting literature on performance measurement has taken this agenda a step further and interrogated the non-intended effects (de Bruijn, 2002; Smith, 1995). Attention to such effects is an important step towards a more political-realistic analysis of the chain

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