

Theory and original research method of the Belgium SAI

The Frames of Performance Auditors

Frames are mental models that determine, often subconsciously, how we understand reality. There is little research on the frames in which (performance) audit work is drenched. This article tries, through some case studies, to gain more insight into the frames performance auditors have about social problems and their solutions, about management and policy making, about audit evidence and so on. The research shows that auditors adopt the government's policy frame on social problems and the solutions pursued, and on the role that the involved actors (government, market, etc.) have in it, although sometimes with subtle comments. Auditors start from a strongly rational frame of how government should behave, sometimes enriched with e.g. elements from systems thinking. They believe that societies and government organizations are, to a large extent, engineerable. Auditors have a realist view of knowledge acquirement; they believe that objective knowledge is possible.

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Introduction¹

An audit team is doing a performance audit in an IT department where several IT projects failed. They were unsuccessful because: the projects were not (sufficiently) functional for the users, the cost was much higher than estimated, and the

deadlines were considerably exceeded. The audit team is looking for explanations: why are there so many failed projects in this department?

One of the auditors observes that there was no clear link between the ICT projects and the organizational strategy and that there was a bad project planning (unrealistic assumptions, no clear objectives, project

¹ *The real voyage of discovery consists not in seeking new landscapes, but in having new eyes* – Marcel Proust, French writer.

not broken down into manageable steps, insufficient monitoring, unclear responsibilities, not the right expertise in the IT team). She also noted that processes were sometimes digitized without optimizing them first. With this diagnosis, the recommendations are obvious: view IT projects as organizational ones (instead of merely IT-projects) and make a clear link to the strategy of the organization, make use of project management methodologies (formulate clear objectives, set up a project structure, track progress, evaluate and draw lessons from evaluations of previous projects...) and optimize processes before digitizing them.

The second auditor sees quite different causes: a lack of user commitment in the design phase, no learning culture in the IT development division (a blaming culture that prevents discussing mistakes and learning lessons), unclear communication with suppliers leading to an expectations gap. And from this perspective, he recommends to involve users in the development of projects, to stimulate a learning culture and to improve communication with suppliers.

The third auditor pays more attention to power relations. She sees conflicting views on some projects inside the organization (such as territorial conflicts between the IT department and business departments), resistance towards some projects (no support from the basis or from the top), an excessive ambition to score with some prestigious projects. She also noted that some stakeholders considered that several failed projects had not actually failed: the expectations were just too high and the technology simply could not deliver what was expected. Others were of the

view that a certain failure rate is inevitable and inherent in high-risk projects. So the very definition of failing projects was questioned by some members of the audited organization. Starting from these observations, she recommends to make a stakeholder analysis, to create support for the projects through information and consultation, to manage conflicts, to lower expectations of high-risk projects and to accept some degree of failure for high-risk projects.

According to the fourth auditor, the incentives are all wrong: the project managers are not compensated according to their productivity and the audited department has a monopoly position and no incentive to listen to its customers or to work efficiently. This is the fundamental root cause of underperformance. The accompanying recommendations are: reward project managers to performance and use the competitive advantages of the private sector by outsourcing more.

And the last auditor has yet another view of what happened: she believes the department is sticking too much to traditional (but outdated) practices and procedures about the "way things should be done here", she further notes that past technological choices prevent the adoption of new better solutions (path dependency) and, finally, she found that procedures in legislations that were being automated were too complex to allow automation. Her recommendations are therefore obvious: simplify legislations first before automating them, let go of traditions and move to modern practices.

The above fictional example – inspired by the Indian parable about the Elephant

and the Blind – illustrates that the frames of auditors determine what they see or do not see. Different frames lead them to see different causes and different solutions². These frames concern processes that affect performance, but some also concern the very definition of performance and hence the definition of failure. Frames determine our information processing: they determine how we select facts (what we look at), how we interpret them and how much importance we attach to certain facts. This makes some of them visible, but also blinds us to other facts, it can even make us see things that are not there. Each of these perspectives can shed light on reality, but none is complete. To get a broader picture of what is going on, you need more than one lens. That is the subject of this article: with what frames do performance auditors perceive and think and how does this affect their judgments, explanations, recommendations? The message is not “to each his truth”, but reality is complex – different perspectives are needed to make as much of this reality visible as possible. Which (parts of a) frame are or are not applicable in a concrete case is ultimately an empirical question.

The article is organized as follows: in this introduction we explain what frames are

and we present our research method, next we summarize the existing literature on frames and then we discuss our findings and analysis, based on three case studies. We conclude with lessons for audit practice.

What are frames and why are they important?

The first “frame theory” in the social sciences was developed by E. Goffman³. He describes frames as a definition of the situation.

L.G. Bolman and T.E. Deal define a frame as “a mental model – a set of ideas and assumptions – that you carry in your head to help you understand and negotiate a particular territory (. . .). Such mental models have many labels – maps, mind-sets, schema, paradigms, heuristics and cognitive lenses, to name a few”⁴.

Important in this definition is that frames are defined in a neutral way and not in a pejorative way (e.g. in the sense of prejudice, bias, deliberate manipulation). In this article, too, we use the term frames in a neutral way. We agree with the definition of frames as a mental model; but frames are more than the cognitive, frames are also reflected in, e.g., visual representations (diagrams, charts, tables, photo’s). We also agree with the statement

² The applied frames were respectively the rational view on the way organizations (have to) function (this view looks at systems, structures, tools), the *human resources* lens (which looks at e.g. human relations, culture, motivation, communication), the political view of organizations (that has an eye for different views, power relations, interests, conflicts), an economic approach (seeking the causes of failure in wrong or insufficient incentives) and the *institutional point of view* (which looks at e.g. the formal and informal “rules of the game”, path dependency).

³ E. Goffman stands in the Anglo-Saxon philosophical tradition (see paragraph Philosophical literature on p. 7).

⁴ L.G. Bolman, T.E. Deal: *Reframing Organizations. Artistry, Choice, and Leadership*, Seventh Edition, Jossey-Bass, 2021, 544.

that frames help you understand reality. But we believe they are even more important: they are not just a help, they are unavoidable to understand reality. We cannot perceive reality with an empty mind. Without frames reality would come to us as one big wave of information, sensory impressions. We always experience the world through the filter of frames, all facts are framed, and facts are not understood without frames. There is no such thing as unframed information and unframed communication. D.A. Schön and M. Rein rightly formulate this as follows: "There is no way of perceiving and making sense of social reality except through a frame, for the very task of making sense of complex, information-rich situations requires an operation of selectivity and organization, which is what 'framing' means"⁵. And often we are unaware of these frames. Just as a fish is unaware of the water it swims in⁶ – because the water is always there – it is also not easy for auditors to be aware of their frames of thinking as they often hide in plain sight. D.A. Schön and M. Rein formulate it as follows: "Although frames exert a powerful influence on what we see and how we interpret what we see, they belong to the taken-for-granted world of policy making, and we are usually unaware of their role in organizing our actions, thoughts, and perceptions"⁷.

G. Morgan distinguishes different levels of frames: at the highest level there are paradigms, they denote an implicit or explicit world view; a paradigm may include different schools of thought, which are often diverse ways of approaching a world view (the metaphor level); metaphors are operationalized at the puzzle-solving level of analysis (e.g. models, organizational theories)⁸.

R.M. Entman's definition relates more to the communicative and linguistic aspect of frames: "To frame is to select some aspects of a perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and / or treatment recommendation for the item described"⁹. So frames define what problems are, they diagnose causes, they make moral judgments and suggest remedies. This definition also shows that frames can be linked to values and interests.

J.S. Dryzek's definition also deals with the communicative aspect of frames; he speaks of "a shared way of apprehending the world"¹⁰. He also points out the link between discourse and power, referring to the work of French philosopher P.M. Foucault: "Discourses are bound up with political practices and power".

Thinking about frames not only keeps academics busy but has also found its

⁵ D.A. Schön, M. Rein: *Frame Reflection*, Basic Books 1994, p. 247.

⁶ A Chinese saying.

⁷ D.A. Schön, M. Rein: *Frame Reflection*, op.cit.

⁸ G. Morgan: *Paradigms, metaphors and puzzle solving*, "Administrative Science Quarterly" Issue 4/1980.

⁹ R.M. Entman: *Framing: Toward Clarification of a Fractured Paradigm*, "Journal of Communication" Issue 4/1993, pp. 51-58.

¹⁰ J.S. Dryzek: *The Politics of The Earth. Environmental Discourses*, Oxford University Press 2021, p.328.

way into international institutions, think tanks, e.g.:

- In a World Bank report, frames are circumscribed as follows: “Mental models include categories, concepts, identities, prototypes, stereotypes, causal narratives, and worldviews. Without mental models of the world, it would be impossible for people to make most decisions in daily life. And without shared mental models, it would be impossible in many cases for people to develop institutions, solve collective action problems, feel a sense of belonging and solidarity, or even understand one another”¹¹. The interesting thing about the World Bank’s definition is that it recognises the importance of frames in everyday life and the unavailability of frames (we cannot perceive, interpret, think, judge without frames).

- The American Frameworks Institute uses a definition that is mainly about the communicative aspect: “Framing is the choices we make in what we say and how we say it: What we emphasize. How and what we explain. What we leave unsaid”.

In this article we will use frame as a general, loose concept, as a way of thinking. Frames that are of interest to auditors are e.g. frames about social problems and their solutions (how do auditors define the nature, extent, causes, remedies of the social problem they audit), frames about the relationship between government/market/civil society/individual (e.g. what role

do auditors see for stakeholders in policy-making, do they see market forces as a superior mechanism?), frames on management and policy making (what is considered good management and good policy), frames on ministerial responsibility (e.g. are ministers responsible only for systems or also for every decision made by an administration), frames on audit methods (e.g. what is good evidence in an audit), frames on causal relationships (e.g. monocausal versus multicausal thinking).

Since audit findings, judgements, recommendations are determined not only by the facts *per se* but also by the frames through which the auditor perceives, selects, interprets facts, it is important for auditors to be aware of their frames and to think critically about them. Here there is an intellectual responsibility.

In the international audit standards, in this instance ISSAI 300 on performance auditing¹², the term frames does not appear directly, but some provisions recommend being open to different perspectives:

- No. 31: “Auditors are expected to make rational assessments and discount their own personal preferences and those of others. At the same time, they should be receptive to views and arguments. This is necessary in order to avoid errors of judgement or cognitive bias. (...) Auditors are expected to consider issues from different perspectives and maintain an open and objective attitude to various views

¹¹ World Bank, *Mind, Society and Behavior*, Washington DC, World Development Report 2015.

¹² ISSAI 300 – Performance Audit principles, p. 31 <<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>>.

and arguments. If they are not receptive, they may miss important arguments or key evidence”.

- No. 38: “All audit findings and conclusions must be supported by sufficient appropriate evidence. This should be placed in context, and all relevant arguments, pros and cons and different perspectives should be considered before conclusions can be drawn”.

Morgan posits that it is important to learn to look and think from different perspectives: “People who learn to read situations from different (theoretical) points of view have an advantage over those committed to a fixed position. For they are better able to recognize the limitations of a given perspective. They can see how situations and problems can be framed and reframed in different ways, allowing new kinds of solutions to emerge”¹³.

Research method

This article is based on literature study, the analysis of a number of performance audit reports of the Belgian Court of Audit (BCA, Court) and on our own critical reflection.

We started this research project with a literature review. One of the aims of the literature review was to clearly define the concept frame and to understand the extent to which audit-related research

already existed on this topic¹⁴. The literature review also allows us to put our findings on the Belgian case into perspective and possibly generalise them to some extent.

We then chose three cases: audit reports on (Flemish) education and on the prison system, and audit reports in which a thorough explanation of policy failures was given. These were, respectively, 11 reports, 4 reports and 9 reports (3 of which also belong to the previous two cases).

Frame analysis was then applied to these reports: using a structured questionnaire (which listed broad categories of frames that could potentially be found in audit reports)¹⁵, they were read and we noted down the fragments related to these frames. We focused on verbal framing devices (text), not visual devices (such as pictures, graphs). We then looked for recurring patterns that emerged from this data¹⁶. This was an iterative process.

Our approach also comes with some limitations and risks. A limitation is that the results of this study may have been partly determined by the SAI and the cases chosen. A risk of this approach is that the researchers make sense of the data from their own perspective. Humans are no “frame-free” information processors – that’s the main message of this article – and our own analysis is inevitably frame

¹³ G. Morgan: *Images of organization*, Sage Publications, 2006, p. 520.

¹⁴ The literature review revealed that very little literature still exists on auditors’ frames; consequently, this article makes an original contribution to this area of research.

¹⁵ In line with our phenomenological approach, the purpose of this questionnaire was only to increase our receptivity, and not to test against a predetermined frame. So this was not a rigid deductive approach, therefore our questionnaire only formulated broad, general categories about types of frames.

¹⁶ This approach is also called grounded theory.

dependent, determined by our personal background, knowledge, values, (often unconscious, taken for granted) assumptions. A key question then was: how can we, as researchers, ensure that our own frames do not seep into our research? To put our own assumptions as much as possible aside, we approached our research material with an open, phenomenological gaze, inspired by some crucial concepts from the philosophical tradition of the same name¹⁷. This approach views frames as phenomena and conceives of them as they appear. Preconceptions and prior knowledge about the frames under investigation are put in parentheses¹⁸ (phenomenological reduction) with the aim of describing the core or essence of the frames (eidetic reduction).

Literature about frames

In the first part, we will clarify the concept of frame using the philosophical tradition. Next the social science literature is reviewed, we will briefly go over the general social science literature on frames and then delve deeper into audit literature related to frames.

Philosophical literature

The term frame has connections with concepts from the philosophical tradition. The notion that different perspectives on reality are possible was present from the very beginning of Western philosophy. With sometimes strange conceptions, the first philosophers tried to convince their

listeners or readers that other views were conceivable than those one was used to in everyday life, in mainstream politics or in mythological explanations of the world. They usually made the distinction between true and untrue views, but at least initially this dichotomy did not dominate the entire philosophy. With his thesis “Man is the measure of all things”, Protagoras, a sophist from the fifth century BC, proclaimed the equivalence of different perspectives. Yet it was not sophism but Plato’s criticism of it and his absolutization of the distinction between true and false that shaped European thought. The idea that reality can be thought and spoken about in many ways, possibly even in paradoxes, is banished in the mainstream of Western thought. Nevertheless, the absolute distinction between truth and falsehood has not prevented fundamental changes of perspective in the history of philosophy. In Plato’s philosophy, reality is essentially immaterial and was understood not as the totality of tangible, visible and concrete things, but as a world of ideas existing in their own right, separate from the concrete things that were in some sense only appearances. The true and the real were of the order of ideas. Real knowledge of reality could not be obtained through perception and sensory experience, but through the direct contemplation of ideas, which were universal and unchanging. Concrete things were only knowable to the extent that they evoked eternal ideas.

¹⁷ E. Husserl (1859–1938) is founder of phenomenology. However, there are many variants within this school of thought.

¹⁸ Husserl uses the (German) term *Einklammern*.

After the Middle Ages the perspective changed drastically and what could be perceived through the senses became the real. This was expressed in a radical way by the seventeenth-century empiricists. According to them, ideas do not stand alone, but are derived from sensory experiences. The only source of knowledge of reality is the empirical. The dominant pattern of thinking of our current era is in line with this empiricism, albeit transformed by positivism: knowledge is based on facts and on a scientific method. This pattern of thinking also permeates everyday life and in all kinds of contexts such as politics and professional life: reliable information can only be obtained on the basis of facts and science. Only such information should guide human action. Although there is not always much of this principle in practice, it counts as a norm or an ideal. Auditors also apply this principle. They employ scientific methods, and although they realize that audit is not a scientific research, they mirror it by regarding facts and audit methodology as crucial. Moreover, they expect the auditees themselves to act in their management and policies in a well-substantiated, evidence-based manner. This pattern of thinking almost naturally leads to the assumption that only one perspective is possible and that there is only one truth.

Alongside the idealist and rationalist approaches (which assume that reality has a rational structure and that the human mind with its innate ideas can grasp it) and

alongside empiricism (which holds that knowledge can only be acquired through sensory experience), a third position has been possible since I. Kant (late 18th century)¹⁹. It is precisely with this third, critical position to which the concept of frame is related. Empiricism led to a number of problems. For instance, it struggled with the concept of causality. If all knowledge has a sensory origin, there can never be knowledge of causality. After all, it cannot be observed. There is only certainty about chronology, about a before and an after, never about how the before determined the after. Kant wanted to resolve the issues raised by empiricism by reconciling the rationalist and empiricist positions. Knowledge acquisition, according to him, as according to the empiricists, starts from sensory experience, but is shaped by innate concepts. The concept of causality, for example, allows sensory phenomena to be understood in a causal context. Similarly, the spatiality and temporality of phenomena can only be perceived because time and space are innate forms that are each imposed on sensory impressions like a mould. With this theory of knowledge, Kant accepts that reality itself – apart from innate forms and concepts – is not knowable. There is thus a Platonic element present in Kant's thinking: concrete reality appears only thanks to ideas. The solution to the problem of knowledge that Kant proposed involves a great limitation on the possibilities of human knowledge. This limitation is twofold. On the one

¹⁹ I. Kant, *Critique of Pure Reason*, 1781/1787.

hand, knowledge must be based on empiricism; on the other hand, the concepts of reason must be correctly applied. If both conditions are not met, at best there can only be speculation, which Kant, unlike Plato, rejects as unreliable. Looking under the blanket of the concepts of reason to ascertain what reality “really” looks like is impossible.

In contemporary philosophy, the three positions can still be detected. Continental philosophy is often presented as rationalist or idealist, while Anglo-Saxon is said to be rather pragmatic and empiricist in orientation. The third, critical position appears at least in one form or another in both continental and Anglo-Saxon movements. For instance, the Kantian model of knowledge has had a major influence on hermeneutics and (existentialist) phenomenology, which originated in the second half of the 19th and the first half of the 20th century²⁰. These schools of thought also search for the possibility conditions of knowledge, but unlike Kant, for them these conditions are not universal and immutable, but context- and time-bound. According to them, too, formless sensory impressions are transformed into knowledge through a complex set of “frames”, but with them it involves a much more dynamic scheme than with Kant. The *a priori* conditions or frames are fed by newly acquired experience and knowledge. New knowledge emerges along patterns formed by past experiences and already acquired knowledge, which become ingrained as habits in a conscious

or unconscious memory. In addition to this iterative process, these schools of thought also recognize that frameworks do not emerge in sovereign thinking, but are linked to material and other interests (values), to complexes of fears and desires, to habits, collective narratives, culture and history. As a result, a multiplicity of frameworks or perspectives is possible, but they are also often coercive, unconscious and all-encompassing.

Traces of the critical position can be found in very diverse contemporary philosophical concepts: paradigm, discourse, language play, constructivism. Even structuralist or postmodernist approaches, with their deconstructionist approach, often draw on the Kantian critical knowledge model. It is clear that frame understanding is also influenced by or related to this model. The question of whether this concept originates in the Anglo-Saxon tradition or rather in the continental one is then irrelevant. Importantly, all these approaches emphasize the active role of the knowing subject. Knowledge acquisition is not a passive, merely receptive process. Phenomenology stated this by putting forward the intentionality of the knowing consciousness. Frames not only bring order to the chaos of impressions and experiences, but have a constitutive role in knowledge acquisition. Without the intentionality of consciousness, there would be no frames, and without frames there would be no knowledge. But despite the intentionality of consciousness, it

²⁰ For example E. Husserl: *Ideas: General introduction to pure phenomenology*, 1913.

often requires great effort to recognize the frames of thought and at least to modify or exchange them, precisely because external circumstances and context factors are so decisive.

Social science literature

Literature on societal frames

There is an enormous amount of literature dealing with the framing of problems in society. Some examples:

- J.S. Dryzek describes frames²¹ that have dominated environmental politics, such as environmental problem solving (taking the economic system as a given, but adjusting it to cope with environmental problems, via e.g. regulation or market-type incentives), limits and survival (questioning perpetual economic growth and population growth, and reorienting the economic system). In each frames there are different views on the relationship between economic and ecological values, on the relationship between man and nature (e.g. nature as a source of resources *versus* man as part of nature), on the definition of the problem and possible solutions, on the actors who are supposed to solve the problem (e.g. elites in politics and economics, scientists, citizens).
- C.L. Barry *et al*²² show you can frame the problem of obesity as an individual

responsibility or as a systemic risk, and what impact this has on public support for prevention.

- L. d'Haenens and M. de Lange²³ identified five frames through which asylum seekers were described in newspapers (conflict, human interest, economic consequences, morality, responsibility).
- W. Joris *et al*²⁴ described five frames through which the euro crisis was described by the press (war, disease, natural disaster, construction and game).

Think tanks, NGO's also have many publications dealing with framing, e.g.:

- The New Economics Foundation describes the "austerity story" as a dominant political frame in Britain, that shapes how people think and talk about the economy. Then they identify seven frames that underpin this, e.g. "the bloated, inefficient and controlling government is getting in the way of progress"²⁵.
- The Frameworks Institute identified six frames about aging that are present across both media and advocacy materials. E.g.: the "Vibrant Senior" narrative, which presents idealized representations of the aging process; the "Demographic Crisis" narrative, which warns of impending social crisis due to an aging population. According to the Frameworks Institute the biggest

²¹ J.S. Dryzek: *The Politics...*, op.cit. Dryzek speaks of discourses.

²² C.L. Barry, V.L. Brescoll, S.E. Gollust: *Framing Childhood Obesity: How Individualizing the Problem Affects Public Support for Prevention*, "Political Psychology" No. 3/2013, pp. 327-349.

²³ L. d'Haenens, M. de Lange: *Framing of asylum seekers in Dutch regional newspapers*, "Media Culture Society" vol. 23/2001, pp. 847-860.

²⁴ W. Joris, L. d'Haenens, B. van Gorp: *The euro crisis in metaphors and frames: Focus on the press in the Low Countries*, "European Journal of Communication" Vol. 5/2014, 608-617.

²⁵ New Economics Foundation: *Framing the economy: The austerity story*, 2013, p. 38.

problem is the deep assumption that individuals are exclusively responsible for how they age²⁶.

- The King Baudouin Foundation, a Belgian non-profit organisation, has several publications²⁷ in which they identified the existing frames in the public debate about a particular social issue, e.g. on dementia, on child poverty, on mental health, on sustainability.

The frames on social problems are obviously very specific depending on the topic, but there are some deeper axes that often recur, such as ideas about responsibility (individual *versus* society), about inclusion or exclusion (bringing everyone on board *versus* a hostile view of ‘outsiders’), about the solvability of problems (optimistic *versus* pessimistic), about the depth of changes needed (reformist *versus* radical). While some frames start from a narrow approach, others take a broad view and make the connection with other developments. For this research project, we are interested in how performance auditors frame social problems.

Literature on frames about organisations

There is also much literature on frames about how organisations (should) function²⁸. We delve deeper into the frames

used by L.G. Bolman and T.E. Deal and J. Le Grand, as we will also use them in our case studies.

L.G. Bolman and T.E. Deal²⁹ distinguish between four frames for looking at organisations:

- The structural frame (metaphor: factory or machine) depicts a rational world and emphasizes planning and control, strategy, goals, structure (specialization and coordination), technology, policies, procedures. From this perspective, the most important leadership challenge is to align organizational goals, structure, technology, context. (In the remainder of this article, we will refer to this as a “rational” frame; this term is more established).
- The human resources frame (metaphor: family) focusses on humans: needs, motivation, skills, relationships. From this view, the basic leadership challenge is to align organizational and human needs.
- The political frame (metaphor: jungle) sees organizations as arenas with individuals and groups with different values, beliefs, information, interests who compete for scarce resources. Setting agendas, building coalitions, managing conflicts, negotiating are central concepts. The basic challenge for leaders is to develop and agenda and power base.

²⁶ Frameworks Institute: *Aging, Agency, and Attribution of Responsibility: Shifting Public Discourse about Older Adults*, 2015, p. 31.

²⁷ Koning Boudewijnstichting: *Framing en reframing: anders communiceren over dementie*, 2011, p. 79; Koning Boudewijnstichting: *Weg met het stigma. Hoe kunnen we anders communiceren over kinderarmoede?*, 2015, p. 97; Koning Boudewijnstichting: *Goed gek ! Anders spreken over geestelijke gezondheid*, 2017, p. 52; Koning Boudewijnstichting: *Duurzaamheidscontroverses in België: een discoursanalyse*, 2021, p. 98.

²⁸ See e.g. G.T. Allison (1971), R.F. Elmore (1978), W.G. Astley and A.H. Van de Ven (1983), D.J. Farmer (2010), F. Laloux (2014), G. Morgan (2006), J. Rohrbaugh (1983), W.R. Scott (2003).

²⁹ L.G. Bolman, T.E. Deal, *Reframing Organizations. Artistry, Choice, and Leadership*, Seventh Edition, Jossey-Bass, 2021, p. 544.

- In the symbolic frame (metaphor: theatre) what is most important is not what happens but what it means to people. Central concepts are: culture, myth, meaning, metaphor, rituals, stories, heroes. The challenge is to create a common vision, culture, meaning that holds an organization together. (An alternative name for this frame is the “institutional” frame.)

The same process may have a different meaning depending on the frame, e.g.:

- strategic planning can be seen either as a process to create and keep direction (rational frame), or a way to stimulate involvement (human resources frame), or a process of negotiation (political frame) or a ritual to demonstrate that the organization operates in a modern, rational way (symbolic frame);
- policy evaluation can be seen either as a feedback and learning mechanism (rational frame), or an instrument to educate and empower people (human resources frame), an instrument to legitimize already made political choices or as ammunition to combat the choices of others (political frame) or as a ritual to comply with professional or legal expectations (symbolic frame).

L.G. Bolman’s and T.E. Deal’s four frames allow to capture many aspects of organisations and policy, but we would like to complement them with two more frames, providing different elements from the previous four frames: an economic frame and a systems thinking frame.

In an economic frame (metaphor: e.g. sticks and carrots), behaviour is seen as determined by incentives. Incentives are rewards or sanctions that encourage/

discourage a certain behaviour. Incentives can be financial (e.g. costs, fines, grants) but also non-financial (e.g. prestige). To put it very simple: if something goes wrong (e.g. if a policy fails), it is because “you pay for it” (give the wrong incentives), so if there are persistent congestions in traffic, it is because there are tax benefits for company cars, because driving is too cheap compared to public transport.

According to New Public Management – thinking (which is strongly inspired by economic theories) incentives within public organizations are structurally wrong, e.g.:

- staff members are not compensated according to their performance (they have fixed salaries, whether they work well or not);
- competition, as an incentive to perform well, is inexistent (often public organizations have a monopoly position, they continue to exist even if they don’t perform well, bad performance is not punished by the market as with private companies);
- revenues (taxes) and expenses (budget) are not coupled, in contrast with private companies (where the revenues depend on selling products or services). Therefore those who decide about expenses, don’t have to provide the necessary revenues, this gives no incentive to reduce costs or improve performance.

In a systems approach (metaphor: e.g. the Elephant and the Blind) you look at the bigger picture and you look from different perspectives: “The core aspects of systems thinking are gaining a bigger picture and appreciating other people’s perspectives on an issue or situation”³⁰.

³⁰ J. Chapman: *System failure: Why governments must learn to think differently*, DEMOS 2004, p. 103.

Systems thinking is “a discipline for seeing wholes. It is a framework for seeing interrelationships rather than things (...) a discipline for seeing the ‘structures’ that underlie complex situations”³¹. From a systems perspective you will find causes of ineffectiveness in e.g. choosing for short term (symptomatic) solutions instead of looking to the long term and addressing the root causes of the problem (“today’s problems come from yesterday’s solutions”); in not seeing the bigger picture (lack of coordinated approach to social problems that exceed the organizational structures, e.g. fight against crime: policy is developed for each link in the criminal justice chain without approaching the whole); in obstacles to learning within government (e.g. lack of evaluation of previous policies; lack of time to do anything other than cope with urgent events).

J. Le Grand, academic and former British prime minister’s adviser, distinguishes four frames of public service delivery:

- “Trust” (professional frame): public services are trusted and assumed to be intrinsically motivated to achieve their objectives. They are not subjected to central objectives or market pressures. More professional capacity and more autonomy is the way to better functioning according to this frame of thinking. Large autonomy can lead to high work motivation and high productivity, but only works if professionals behave in the interest of the patient, the student, and not in their own interest or in the interest of the system.

- “Targets” or “Command and control” frame (hierarchical performance management): people are not trusted to do their jobs well of their own accord. Therefore, according to this frame at least, guiding objectives, central guidelines, rewards and punishments (with money, promotions, prestige) are needed as incentives. The recommendation is then to create targets and indicators for problem areas. This frame is especially suitable when there are measurable, unambiguous objectives; it is problematic when there are conflicting and unmeasurable objectives. In this frame, there are often good short-term results, but longer-term side effects (gaming, declining intrinsic motivation, shifting of problems: only what gets measured gets done).

- “Voice” (public participation): citizens can make their voices heard through complaints procedures, participatory structures, satisfaction surveys, etc. Incentives to work better are thus not imposed centrally in this frame, but embedded in service delivery. According to this frame, empowering the voice of the customer is the way to more performing public services. Therefore, the recommendation is: “more power for customers” (compulsory consultation or representation, satisfaction measurements). But the frame also has disadvantages: the customer can easily be ignored if the provider has a monopoly (“choice gives power to voice” is a well-known saying in this context), especially the middle class can

³¹ P. Senge: *The Fifth Discipline* (second edition), Decker Edge 2006, p. 464.

make their voices heard, customers do not always have a clear view on the quality and costs of services (e.g. clinical quality of healthcare).

- “Choice & competition” (market frame): freedom of choice for users and competition among providers are the main incentives for better service delivery in this frame. According to this frame of thinking, which is consistent with the New Public Management frame of thinking, the free market is superior in delivering good service, so government performance is best enhanced by more privatisation, an increased use of market mechanisms, outsourcing to private partners. (...) The recommendation is therefore: create competition (outsourcing, privatisation; PPP). For this to work well, certain conditions are needed, e.g. there must be real competition (multiple providers) so that the customer can switch providers, the risk of “cherry picking” (selecting the best customers) must be reduced, the customer must have a good understanding of the cost and quality of the services offered (e.g. education)³².

J. Le Grand’s typology differs somewhat from another common typology in the public administration literature, namely the distinction between three modes of governance: hierarchy (bureaucracy), market and management, networks (see e.g. G. Bouckaert *et al*³³).

Literature on the frames used by performance auditors

Publications examining and discussing performance auditors’ frames are scarce. They show that performance auditors often take a rational, managerial view of policies and organisations and that they often take the official policy objectives as a given, which they do not question.

M. Siemiatycki made a comparison of studies by academics and audits reports of government auditors on cost overruns during the delivery of transportation infrastructure projects. He found that there were sharp divergences between these two groups regarding the kind of explanations used to explain cost overruns: auditors prioritize technical and managerial explanations (e.g. inadequate forecasting techniques, scope changes, poor project reporting), the academic literature prioritizes political, economic, and psychological explanations (e.g. deliberately underestimating project costs during the planning stage to build support, the organizational pressures in which large infrastructure projects are planned contribute to overly optimistic cost estimates). M. Siemiatycki explains the difference between the two groups by divergent definitions used to describe a cost overrun, by their different mandates, by different access to data and by their different analytical perspectives (frames). According to him government

³² Le Grand, J.: *The Other Invisible Hand: Delivering Public Services through Choice and Competition*, Princeton University Press 2007, p. 208.

³³ G. Bouckaert, B.G. Peters, K. Verhoest: *Resources, Mechanisms and Instruments for Coordination*, [in:] *The Coordination of Public Sector Organizations—Shifting Patterns of Public Management*, Palgrave Macmillan 2010.

auditors typically apply a public accounting approach to the study of cost overruns and are guided by the objective of improving the efficiency and value for taxpayer money in public program spending. By contrast, academics have studied the explanations of cost overruns from a wide variety of disciplinary perspectives, including urban planning, political science, business management, economics, engineering, sociology, and psychology, leading to a diversity of insights that transcend technical explanations³⁴.

V. Put examined³⁵ what Supreme Audit Institutions (SAIs) consider as good performance, based on a content analysis of audit reports of the Dutch Algemene Rekenkamer (ARK) and the United Kingdom's National Audit Office (NAO). He found that the ARK strongly focused at the policy level³⁶. This is the responsibility of ministers and consequently, the ARK scrutinizes in particular the activities of ministers. To a lesser degree the ARK also assesses the managerial level³⁷. As such, it can be said that for the ARK the main

frame underlying performance audit work is the democratic accountability of ministers about their policy. In contrast with the ARK, the NAO exclusively examines the management level³⁸, as well as the relationship between government and customers³⁹. For the NAO, customer-oriented and efficient and effective management is the main frame. Put also found that both SAI's often refer to official sources of audit criteria (e.g.: goals in policy documents, legislation or strategic plans; good practice in internal guidance of departments), in addition to this other sources are also used: professional literature, comparisons (with past performance, similar organizations). Often auditing concerns establishing whether an auditee has complied with official goal statements; what government has said it has set out to achieve. From an accountability point of view this is a very relevant approach: politicians have to give account for what they promised to do. Moreover, they are the most defensible audit criteria: since they come from the auditee (administration and minister), it

³⁴ M. Siemiatycki: *Academics and Auditors: Comparing Perspectives on Transportation Project Cost Overruns*, "Journal of Planning Education and Research" 2009, pp. 142-156.

³⁵ V. Put: *De bril waarmee auditors naar de werkelijkheid kijken. Over normen die rekenhoven gebruiken bij het beoordelen van de overheid*, die Keure, Brugge 2006, p. 219; V. Put: *Norms in performance audits: some strategic considerations* [in:] Lonsdale, J., Wilkins, P., Ling, T. (eds.), *Performance Auditing: Contributing to Accountability in Democratic Government*, Edward Elgar, 2011, pp. 75-94, 368.

³⁶ E.g. with audit criteria such as: there should be a clear, evidence based, consistent policy; the public sector should be run as an interconnected chain, a whole system - with clear responsibilities for each organization and clear co-ordinating arrangements; legislations should be clear, consistent, complete, enforceable.

³⁷ E.g. with audit criteria such as: an organization should be management with a substantiated, result-oriented planning and control cycle, aligned with the policy of the minister; there should be a clear organizational structure, with a clear division of tasks and the necessary co-ordination mechanisms.

³⁸ E.g. strategic planning, performance measurement, a customer-oriented approach, risk management, human resources management, procurement policy, information technology, good cooperation arrangements with other organizations, operating processes based on good practices.

³⁹ E.g. services are qualitatively delivered to standard, services are delivered on time, services are delivered efficiently ...

is hard for them to contest these norms. But there are downsides, too. It could be questionable to start from official policy objectives if these are unrealistic (too easy to achieve or, quite the opposite, too ambitious); only assessing with official audit criteria gives an impoverished image of reality and the frames of other stakeholders (e.g. customers, civil society organisations) on what constitutes good public policy are also valuable.

C. Pollitt's study⁴⁰ deals with methods, standards, reporting at five SAIs (Finland, France, the Netherlands, United Kingdom, Sweden). According to Pollitt, performance is often framed as 'good management', but the source and nature of these models of 'good management practice' tend to remain opaque. He describes four auditor roles⁴¹ that performance audit can play in the accountability cycle: they may be especially focused on compliance with the law ("the judge" role), on public accountability and transparency of information ("the public accountant" role), on producing new knowledge ("the researcher" role) or on contributing to the improvement of the auditee ("the management consultant" role).

F. Svärdesten confirms⁴² the findings of Put regarding the sources of audit criteria. He found that Sweden's SAI auditors neutralize potential criticism of their

performance audits by referring to external sources of authority, which are more defensible by the performance auditor, both in debates with the auditee and in the public arena.

M.L. Bemelmans-Videc recognizes a Weberian administrative rationality in the audit reports of the Netherlands Court of Audit. She found four central norms in the performance audit reports: "there should be insight (into the effectiveness and efficiency of administration and policy); "there should be a clear, well-considered and substantiated policy, starting from clear objectives; there should be written reports (so that control is possible) and there should be accountability of ministers towards parliament"⁴³.

C.G. Waring and S.L. Morgan caution for too simple frames: "Although performance auditors are frequently tempted to assert that the cause for every deficiency found is an inadequate control system, several potential reasons must be explored. The theoretical framework may be flawed, a direct relation between program processes and outputs and desired outcomes may not exist, program goals may be unrealistic, or inputs or resources may have been inadequate. Intervening or external variables may exist that negate, deflect, or mask the program's effect"⁴⁴.

⁴⁰ C. Pollitt, X. Girre, J. Lonsdale, R. Mul, H. Summa, M. Waerness: *Performance or Compliance. Performance Audit and Public Management in Five Countries*, Oxford University Press 1999, p. 248.

⁴¹ In terms of institutional theory, these roles can be seen as different institutional logics.

⁴² F. Svärdesten: *The 'front stage' of substance auditing: A study of how substance auditing is presented in performance audit reports*, "Financial Accountability & Management: No. 2/2019, pp. 199-211.

⁴³ M.L. Bemelmans-Videc, H.J.M. Fenger: *Harmonizing Competing Rationalities in Evaluating Governance*, "Knowledge, Technology & Policy" Issue 2/1999, p 38-51.

⁴⁴ C.G. Waring, S.L. Morgan: *Public Sector Performance Auditing in Developing Countries* [in:] *World Bank, Performance Accountability and Combating Corruption 2007*, pp. 323-357.

V.S. Radcliffe illustrates how an audit was (mis)used to frame the problems in a public company, which suffered big losses, as a failure of management (instead of a political failure): “auditors were more likely to discuss failings of internal control, corporate governance (...) rather than the political environment ... the auditor’s diagnosis, as read in their report, was entirely managerial (...) ministers depicted themselves as innocent bystanders, misled by a corrupt and nameless management”⁴⁵. Civil servants work within a framework that is politically determined: policy objectives, structures, regulations, budget. This framework determines how well they can work. If an assessment of this framework is not included in the audit, important conditions for effectiveness are left out of the picture and an unfair image of the responsibility of civil servants is created (blaming the bureaucrats’ reports), as shown by the example of Radcliffe.

Some authors criticise the frames of auditors for their hyper-rationalist model of government (I.D. Clark & H. Swain⁴⁶), for nit-picking (focusing too much on the small

things instead of the big issues) (S. Kells⁴⁷), for producing information that is only relevant for day-to-day practices and single-loop learning but of little relevance for fundamental reassessments and double-loop learning because they don’t question the assumptions behind fundamental policies (F.L. Leeuw & J.E. Furubo⁴⁸), for being mainly focused on efficiency (B.G. Peters and J. Pierre⁴⁹).

Case studies: findings and analysis

For a good understanding of the cases, it is useful to have some general information about the Belgian Court of Audit. This is provided below and then the three cases are developed.

The BCA⁵⁰ was established in 1830, when the Belgian State originated. It is a body of the Parliament and it is headed by a college of 12 members, who are elected by the federal parliament. The BCA has about 500 employees. It assists both the federal parliament and the regional parliaments⁵¹ in their oversight of (the federal and the regional) governments.

⁴⁵ V.S. Radcliffe: *Competing Rationalities in ‘Special’ Government Audits*, *Critical Perspectives on Accounting*, 1997, pp. 343-366.

⁴⁶ I.D. Clark, H. Swain: *Distinguishing the real from the surreal in management reform: suggestions for beleaguered administrators in the government of Canada*, “*Canadian Public Administration*” No. 4/2005, pp. 453-476.

⁴⁷ S. Kells: *The Seven Deadly Sins of Performance Auditing, Implications for Monitoring Public Audit Institutions*, “*Australian Accounting Review*” No. 59/2011, pp. 383-396.

⁴⁸ F.L. Leeuw, J.E. Furubo: *Evaluation Systems: What Are They and Why Study Them ?* “*Evaluation*” No. 2/2008, pp. 157-169.

⁴⁹ B.G. Peters, J. Pierre: *From evaluation to auditing and from programs to institutions: Causes and consequences of the decline of the program approach*. *Governance* 2020, pp. 585-597.

⁵⁰ See also the fact sheet on the Belgian Court of Audit in the online publication *Public audit in the European Union*, European Court of Auditors <<https://www.eca.europa.eu/en/publications?did=48906>>.

⁵¹ The regional parliaments of: Flanders, the Walloon Region, the French Community, Brussels and the German-speaking Community.

To accomplish its mission, the Court seeks to answer three questions, corresponding to three types of audit. Is the Government giving fair and accurate financial information (financial audit and budget analyses)? Are the Government's activities (concerning revenue and spending) being carried out within the law (compliance or legality audit) and is the Government well-managed and achieving its objectives (performance audit)? The BCA also has a number of other tasks, dealing with transparency (e.g. politicians and some senior officials have to file a declaration of their mandates, these are then published by the Court) or with the distribution of funds between regions (e.g. the BCA checks the figures on the number of pupils in the communities, these form the basis for the distribution of federal funds for education to the Communities). Of the time available for core activities 56% goes to financial audit and budget analysis, 37% is spent on performance audit and 7% is devoted to other tasks (2022 figures).

The BCA works with five-year strategic plans. The current strategic one (2020–2024) included obtaining ISO 9001 certification for the BCA's quality management system (obtained in April 2022), introducing a New Way of Working in which employees are given large autonomy and are assessed on results (this

took off on April 1, 2022), introducing “whole of government” audits⁵², strong investment in the use of data analytics in both financial and performance auditing, setting up an environmental management system for a more sustainable organization.

The BCA has been conducting performance audits since 1998. Since then, more than 300 reports have been published. Performance auditing has undergone a strong evolution within the BCA: the audits are now much more focused on policy results (expertise was built up to this end through recruitment and internal training), cooperation with other control actors (such as internal auditors and private auditors) has been developed and formalized, the “tool-box” of audit methods used for data collection and data analysis has been largely expanded, the quality management system has been continuously improved (and is now ISO 9001 certified), “whole of government” audits are being carried out.

Case “Education in Flanders”

First three sets of policy frames are described, followed by some general audit frames. These were frames actually used by policymakers in Flemish education. To identify these frames, we conducted a frame analysis of policy documents. Policy frames obviously have implications for audits, which is why the section on

⁵² Most performance audits of the BCA relate to one level of government (e.g. the federal level or the Flemish level), that is a logical consequence of the Belgian state structure. On the other hand, government faces enormous challenges and very often these challenges require coordination between the different levels of government, in that case the BCA occasionally does „whole of government audits“. E.g. in 2020 the BCA published an audit on the *Sustainable Development Goals* that involved all levels of government (except the local level); in 2021 the BCA published an audit on *Support Measures for Businesses and Individuals during the COVID-19 crisis*, again covering all levels of government.

general audit frames starts with a brief discussion of how audits deal with pre-vailing policy frames.

Frames have a compelling character, yet they do not always appear in a pure and consistent form, especially in policy texts that are the result of compromise. Incidentally, everyone can experience how frames sometimes compete with each other in their own thinking.

Policy frames

Equal educational opportunities vs. overall educational quality

Unequal educational opportunities are a widely recognized problem in Flemish education. PISA tests⁵³ show that in Flanders, more than in most Western countries, pupils' socio-economic background determines learning outcomes. School segregation exacerbates this problem⁵⁴. While education is expected to promote social mobility, unequal educational opportunities hinder that ambition. The policy to address this problem took shape in the Decree of 28 June 2002 on Equal Educational Opportunities-I (GOK Decree). To combat school segregation and exclusion, the GOK decree established the right to enrol in a school of one's choice, with, moreover, explicit limits to this right if the social mix in the school is threatened. Furthermore, the decree provided for additional budgets. It assumed that unequal educational opportunities are structural. Therefore, the

allocation of the extra budgets had to be aimed at a structural approach. Unequal educational opportunities are the result of mechanisms of disadvantage and this disadvantage had to be compensated, first and foremost at school level. Schools were given extra resources based on socio-economic characteristics of their pupils (GOK indicators)⁵⁵, without the schools being obliged to use the resources specifically for disadvantaged pupils (the so called "indicator pupils"). Schools did have to develop, implement and regularly evaluate their own policy on equal educational opportunities. For this schools' GOK policy, the government had set a number of themes. Initially, the additional funds consisted solely of additional staff, but later the government also allocated higher operating budgets based on socio-economic pupil characteristics. Operating budgets were even less targeted at individual pupils than staff resources. This, too, indicated that unequal educational opportunities needed to be addressed structurally. Moreover, with the increased operating budgets, the government hoped to reduce segregation because indicator pupils became financially attractive to schools.

Either way, schools had great freedom in the use of the extra funds. They mainly saw individual learning problems and did not distinguish between the care they offered to all pupils and their equal opportunities policy. The government policy

⁵³ Programme for International Student Assessment (PISA) is an international comparative study initiated by the Organization for Economic Co-operation and Development (OECD). PISA tests 15-year-olds on their reading, mathematical literacy and scientific literacy skills, regardless of where they are in the education system.

⁵⁴ In school segregation, disadvantaged and opportunity-rich pupils largely attend different schools.

⁵⁵ These include the pupil's home language (Dutch or otherwise), the mother's degree and family income.

frame, which emphasizes addressing mechanisms of disadvantage, was not (always) adopted by schools. Researchers therefore argue that schools should not only look at their education from a care perspective, but also with GOK glasses⁵⁶ so that mechanisms of disadvantage would come to light⁵⁷. Ultimately, the government itself abandoned its original frame. While the education policy note 2004–2009 was entitled “Today champion in maths, tomorrow champion in equal opportunities”, the words “equal educational opportunities” hardly appear in the policy note 2019–2024. A new concern, namely the decline in overall educational quality, superseded the theme of equal educational opportunities. PISA tests, as well as others, showed that students’ learning performance was generally deteriorating. Equal educational opportunities became secondary to overall educational quality. As a result, the compensation idea is pushed into the background and it is assumed that improving overall educational quality would also benefit equal educational opportunities. Too strong a focus on equal educational opportunities is even perceived as detrimental to overall educational quality. As a result, emphasis is placed on caring for all pupils. Wherever opportunities are missed – including opportunities to excel – there must be attention and care for individual

pupils. This individual pupil approach is accompanied by the conviction that, as a matter of priority, resources must be used for what they are ultimately intended (in the school and classroom, and not for educational umbrella organizations or support agencies). The use of staff resources and the operating budget must be closely linked to the pupils who generate the resources⁵⁸. GOK funds must therefore also be used for indicator pupils from now on⁵⁹. The initial freedom of use linked to a school-level approach is thus undone. The new frame no longer stresses that unequal educational opportunities are a structural problem. Segregation is also put forward as less of a problem and limits on the right to enrolment (if the social mix in the school is threatened) are relaxed.

The shift in the frame is related to a different image of man. The new frame strongly emphasizes the individual responsibility of pupils, which fits into a broader discourse on rights and duties. Pupils should not only be given opportunities, but also make use of them. Personal commitment should be the defining factor in a school career. This approach has a strong meritocratic slant, but it also recognizes the importance of talent. Differences between pupils are accepted⁶⁰. Elitism and exclusion based on ability and performance are not necessarily considered objectionable.

⁵⁶ G. Juchtmans, I. Nicaise: *Naar een versterking van het Vlaamse Gelijke-onderwijskansenbeleid - Verslag van een consensus-bevraging bij experts* (Towards a strengthening of the Flemish equal educational opportunities policy – Report of a consensus study by experts), Leuven–Gent: Steunpunt Onderwijsonderzoek, 2020, p. 20 and 31.

⁵⁷ For example, too low expectations the teacher has towards indicator pupils, bias in study advice.

⁵⁸ *Policy note 2019-2024. Education*, pp. 39-40.

⁵⁹ See decree amendment of 9 July 2021 to the primary education decree.

⁶⁰ The question of whether there is a correlation with IQ was raised in the Flemish Parliament’s education committee on 12 October 2017 (37-A (2017-2018) - No 2). Such question might not be raised in the original frame.

'Equal opportunities' does not mean 'equal outcomes'. In contrast, the original policy frame tended towards 'equal outcomes'. After all, if it is recognized that the success of a school career is the result not only of talent and effort, but also of external factors such as the student's socio-economic background, it is difficult to determine whether someone has been given sufficient opportunities (and sufficient compensation) without looking at the outcome. Autonomy, in the image of man of the original policy frame, is not a starting point as in the second frame, but an end point of emancipating education. Government intervention is needed (which is considered patronizing in the second frame). A more egalitarian model of society is then obvious.

Education as total person formation

vs. education as a manageable process

Traditionally, the idea of Humanities (in Latin *Humaniora*) has inspired education. This idea has always been at the heart of a dominant policy frame. Education aims to develop the whole person. Education is *Bildung*, formation to independence, a critical attitude and freedom, with attention to history, languages, literature and culture. Students should become familiar with "the great stories" that underpin civilization, and they should know the history of their community and other peoples. This ideal applies not only to general secondary education, but – although less far-reaching – also to technical and vocational secondary education. Primary education also has a broad approach. Education is about transferring knowledge and skills, but also attitudes and values. Sport, creativity and artistic education

also belong there. Education is aimed at full participation in society, with the assumption that community building arises through shared values, possibly common ideals and a common culture. According to this frame, the teacher is an initiator. Teaching is not a technical matter, but a passion. The relationship between teacher and pupil is crucial to the success of teaching. The didactic process can hardly be prescribed and educational goals are formulated abstractly and indicate a direction rather than an end result.

This old frame or ideal, still alive among many, is under pressure. This frame complicates steering education. For example, if PISA tests indicate declining educational quality, the tools to remedy it are not obvious. One of the tools available to the government is to set educational goals (attainment targets). Attainment targets are minimum goals, but the government can make them more onerous and – can define them in more concrete and detailed terms. This way a frame is put forward in which education becomes manageable and controllable. With a tightening and greater detailing of attainment targets, educational goals become a collection of separate components of knowledge, skills and attitudes, like a building kit. The old frame involved an integrated whole, the new one an addition of units. Not only the content but also the teaching process can be analysed into separate parts. The teacher is no longer an inspirational guide but a technical implementer who strictly follows both content and procedural guidelines. Teaching can be analysed scientifically and the teaching method can be scientifically underpinned. Instructional

teaching and practice are considered important. The new frame leads to an emphasis on the cognitive. Living world and worldview have only marginal significance. Education is value-free, or at least neutral.

This new educational framework makes education more accountable, both for the schools themselves and for the government. Central tests, drawn up by the government and in which all pupils must participate, are a logical consequence. Such tests further reduce the content of education to concrete and defined units. The focus on what is testable or measurable pushes a lot of domains into the background, such as critical thinking, transmission of values and meanings, attitudes, creativity and artistic activities. In the old frame, centralized tests are problematic⁶¹. There, assessment is the result of deliberation, looking at the overall evolution of the learner. Moreover, pupil assessment is embedded in the relationship between a teacher and a student. Evaluation there is accompanied by broad feedback. Pupil evaluation is therefore considered inherent to the educational process. It is therefore part of teachers' and schools' autonomy (and freedom of education) to assess their pupils. In contrast, in the new frame, centralized tests are defended for the sake of equal educational opportunities, among

other things, because they avoid biases about pupils' socio-economic background that may well play a role in teachers' pupil assessment⁶². In a more objective way, pupils' progress can be monitored. Schools are looked at with a similar perspective. Centralized tests reveal in a more objective way whether schools are delivering educational quality. Thus, quality differences between schools can be detected and eliminated, thus guaranteeing the constitutional right to education.

The new frame on educational quality is also reinforced by the growing involvement of employers and their organizations in education. The importance of education for the economy and innovation is strongly emphasized. Education must be aligned with the labour market. The economic approach⁶³ matches the new frame that prioritizes control. For employers, the content of education must be useful. General education is less important to them. In Flanders, employers' organizations help determine the content of education, not by means of attainment targets but with professional qualifications. These professional qualifications largely determine the skills to be taught by describing very concrete actions. In this way, educational goals are even more "instrumentalized". Moreover, unlike attainment targets, professional

⁶¹ See the highly critical position of the Flemish Education Council (Vlaamse Onderwijsraad) in: *Voorwaarden voor kwaliteitsvolle proeven in onderwijs, Advies over het beleidsvoornemen om gevalideerde, gestandaardiseerde en genormeerde proeven in te voeren (Conditions for quality tests in education, Opinion on the policy proposal to introduce validated, standardised and normed tests)*, 21 January 2021.

⁶² These biases can, of course, come into play in central tests (and in PISA tests, for example), but they can be expected to be guarded against more systematically than in school or teacher tests.

⁶³ VOKA, a Flemish organization of employers, for example, argues that an overall increase in PISA results has a huge impact on GDP, <<https://www.voka.be/nieuws/onderwijs-groot-budget-dalende-kwaliteit>>.

qualifications are not approved in parliament. That attainment targets are subject to debate and social consideration is more in line with the old frame, in which education has a broad social mission. For vocational qualifications, debate and consideration appear unnecessary. They seem to be derived directly from employers' needs. Education is not driven by a comprehensive ideal, but by targets to be ticked off. Education thus becomes a matter of management, administration and control. And to set those targets, a quasi-official approach is sufficient.

Freedom of education

vs. government interference

The Belgian Constitution guarantees freedom of education. In 1830, when the Belgian state came into being, educational freedom was one of the points of conflict of the advocates of Belgium's independence who opposed centralist Dutch rule. Free initiative had to be protected from government interference. With the adoption of the principle of freedom of education in the Constitution in 1831, the battle was not yet settled. Discussions and disputes were not absent. In 1958, a school pact was concluded, provisions of which were legally enshrined in the so-called School Pact Act. Some of these were also incorporated into the Constitution in 1988. Since then, the constitutional educational provisions have not been amended, but educational freedom remains largely undefined. Due to the general wording, the freedom claim can

cover many matters. Educational freedom thus forms an unlimited perspective. As a result, education can be freely offered in Flanders, a right to subsidies arises as soon as certain conditions are met (according to the Constitutional Court, educational freedom is not real without subsidies), the confessional character can be freely chosen as well as the pedagogical project and the educational method, the organization and functioning of the school board are free (which is not supervised by the education inspectorate), the use of subsidies is largely free, etc. Moreover, home education and (non-subsidized) private education are also possible.

In the 19th century, it was hardly conceivable that education was not embedded in a philosophy of life. Educational freedom was therefore closely linked to the also constitutionally guaranteed freedom of religion. Secularization made religious freedom less relevant as an argument for freedom of education, but it did not weaken the freedom frame. Education can only thrive in a climate of freedom. Enlightenment values, with freedom at their core, are widely regarded as pillars of Western civilization. The government must therefore protect and promote citizens' autonomy. For many, that autonomy includes the right to provide education according to self-chosen principles⁶⁴. Moreover, it is argued that freedom of education, through the competition between schools that it entails, enhances the quality of education. There is room for experimentation

⁶⁴ In Flanders, 60% of primary schools and 70% of secondary schools belong to free subsidized schools. *Flemish education in figures, 2020–2021* <<https://publicaties.vlaanderen.be/view-file/48367>>.

and innovation. Furthermore, New Public Management thinking led to the view that the government should exercise restraint and respect the autonomy of schools. This also granted schools freedoms that find no support in the Constitution, nor in the School Pact. In the freedom frame, while the government can set general objectives for education, it should act mainly as a facilitator rather than a guide.

Yet the government steers education. After all, the government bears responsibility for education at the system level. Because education quality is generally declining, it wants more ambitious and detailed attainment targets. It wants stricter monitoring of the possibility of deviation from attainment targets. It wants to introduce central tests to strengthen quality control. It has introduced stricter rules regarding home education and it is raising the thresholds for establishing new schools because it wants to be more vigilant about possible radicalization, threats to state security and the possible problematic or foreign funding of new schools⁶⁵. It has earmarked certain subsidies, imposes compulsory measures on schools regarding care and pupil guidance, inclusion of students with disabilities, equal educational opportunities, etc. It has set up the Better Education Commission, which gives advice that touch on the educational

method – traditionally considered as freedom of education⁶⁶. Its defenders view the new developments with scepticism. Freedom of education is losing its obviousness. Other concerns are becoming more dominant. Among others, the perspective on educational quality forms a new frame that displaces the freedom frame. Education is too important socially for freedom to take precedence over quality. The perspective of equal educational opportunities can also push the freedom frame strongly into the background.

The Constitutional Court ensures that constitutionally guaranteed freedom is not violated. For example, it overturned new attainment targets for secondary education because they were too extensive and detailed and made the realization of schools' pedagogical projects impossible⁶⁷. However, the Constitutional Court has also consistently held that educational freedom is not absolute. Proportionate freedom-restricting measures are possible. Moreover, the Constitutional Court also has an evolution in its jurisprudence. It increasingly invokes constitutional educational provisions such as the right to education and the principle of equality to accept a restriction on freedom⁶⁸. A frame shift also seems to be taking place at the Constitutional Court.

⁶⁵ See policy note 2019–2024.

⁶⁶ Commissie beter onderwijs (Committee on Better Education), *Naar de kern: de leerlingen en hun leerkracht (To the core: pupils and their learning power)* <<https://onderwijs.vlaanderen.be/sites/default/files/2021-10/RAPPORT-OK19%20oktober.pdf>>.

⁶⁷ Constitutional Court, 16.6.2022, no 82/2022.

⁶⁸ J. Lievens: *De vrijheid van onderwijs (The freedom of education)*, Antwerp-Cambridge, 2019. See also J. De Groof and K. Willems: *Onderwijsvrijheid en het artikel 24 §1 Belgische Grondwet – 30 jaar interpretatie door het Grondwettelijk Hof en de Raad van State (Freedom of education and the Article 24 §1 Belgian Constitution – 30 years of interpretation by the Constitutional Court and the Council of State)*. *Tijdschrift voor Onderwijsrecht en Onderwijsbeleid*, 2017–2018, 1-2, p. 5-52.

Here and there are voices calling for a drastic end to educational freedom. They argue that there is no need for different education networks⁶⁹. Different networks make education expensive. They lead to a duplication of courses. Fragmentation leads to lower efficiency. In times of budgetary tightness, expensive freedom is less valued. So the budgetary perspective can also weaken the freedom frame.

Audit frames

Among the three sets of frames outlined above, it may seem logical that certain frames belong together, such as equal educational opportunities + manageability + government intervention, yet in reality the relationship between the frames is less unambiguous. All kinds of combinations are possible. The current policy note links the emphasis on overall educational quality to manageability of education and government intervention, but does not do so completely consistently.

Since the Court of Audit does not have the power to question policy objectives (which would imply a political judgement), it is more likely to adopt the policy frames in its audits than to conduct its audit work from an entirely different, alternative frame. Yet it also deviates from

those frames. Because of the independence claimed by the Court of Audit and the neutrality it aspires to, audit findings may have frictions with the policy frame. With regard to the sets of frames outlined above, the following can be observed:

- The first audit report on equal educational opportunities, published by the Court of Audit in 2008, adopted the original policy frame. In the 2017 audit, when the frame change was underway⁷⁰, the Court of Audit stuck to the original policy frame. Nevertheless, as early as 2008, it questioned too much compensation (or too much concentration of the additional resources)⁷¹ and later the usefulness of an increased operating budget for reducing segregation and for schools' equal educational opportunity policies (it recommended that the compensation be implemented mainly with staff resources)⁷².
- Since the Court of Audit is an audit body, it naturally has an eye on the manageability of public policies. Consequently, the Court of Audit has generally strongly promoted the manageability frame. Although this does not necessarily imply applying this frame to education itself, the auditors' educational views are nevertheless influenced by it. For example, the audit on the Education Inspectorate states that, for the

⁶⁹ See, for example, R. Verdyck: *Waarom niet één onderwijsnet? (Why not one education net?)* <https://www.vrt.nws/nl/2016/05/04/waarom_niet_eeen_nderwijsnet-raymondaverdyck-1-2647483/> or S. Peeters: *Echt pluralistisch onderwijs is enkel mogelijk in eenheidsnet (Truly pluralistic education is only possible in a unitary network)* <<https://demens.nu/2013/03/04/echt-pluralistisch-onderwijs-is-enkel-mogelijk-in-eeenheidsnet/>>. Flanders has three networks: community schools (education organized by the Flemish Community), official, subsidized schools (education organized by municipalities and provinces) and free, subsidized schools (education organized by free initiative).

⁷⁰ Even the 2014–2019 policy note already no longer emphasized equal educational opportunities.

⁷¹ Audit report "Equal opportunities policy in the ordinary primary and secondary school system", 2008.

⁷² Audit report "Operational budget for schools of primary and secondary education", 2015.

sake of quality assurance, there is a need for a framework and tools that guarantee the validity of data on student outcomes, which may not yet be a direct plea for centralized testing, but is a plea for data-driven education quality assurance⁷³. Yet the manageability frame is not all-pervasive in the audits. In the audit on the alignment between education and the labour market – a theme choice that fits within this frame – the Court of Audit recommended, for example, that sufficient attention should be paid to pupils' personal development, vocational education included⁷⁴. It also examined the alignment and accessibility of part-time arts education provision, a choice much less inspired by the manageability frame⁷⁵. Indeed, a characteristic feature of this sector is that it claims artistic freedom in addition to educational freedom, that it is a leisure activity and that this education does not lead to qualifications that are valid on the labour market.

- The Court of Audit is obliged to take into account the constitutional principle of freedom of education. Many audits refer to this principle. The Court of Audit also appreciates freedoms granted to schools that are not imposed by the constitutional principle. It has never expressed general criticism of the free use of resources, it

recommends giving school boards the autonomy to set their own statutory rules⁷⁶, it favours organizing control not only centrally, but also locally by stakeholders⁷⁷. The freedom frame is clearly present in the audits. Nevertheless, the Court of Audit also advocates government intervention. For example, it examined whether the use of funds does not deviate too systematically from the government's objectives⁷⁸ and argued for a more active (and central) monitoring of the costs that primary schools charge to parents⁷⁹. It even examined the functioning and organization of school boards, which is traditionally at the heart of freedom of education and over which the government has no control⁸⁰.

Some general audit frames are discussed below, which incidentally are also influenced by policy frames.

Researching quantitative data or perceptions?

As with much social science research, performance audits often involve both a quantitative and a qualitative approach. The quantitative approach in education audits was stimulated by the manageability frame described above (see paragraph Policy frames, p. 19), which became increasingly dominant, but also by the strategic choice

⁷³ Audit report "Inspecting the quality of education", 2011.

⁷⁴ Audit report "Directing Education at the Labour Market", 2014.

⁷⁵ Audit report "Part-time art education. Supply alignment and accessibility", 2021.

⁷⁶ Audit report "Legal status of the staff of primary and secondary schools", 2016.

⁷⁷ Audit reports "Inspecting the quality of education", 2011 and "Operational budget for schools of primary and secondary education", 2015.

⁷⁸ Audit reports "Staff structure in the full-time ordinary secondary education system", 2009 and "Operational budget for schools of primary and secondary education", 2015.

⁷⁹ Audit report "Free education and cost containment in pre-primary and primary schools", 2011.

⁸⁰ Audit report "School boards in compulsory education", 2019.

the Court of Audit made to rely heavily on quantitative data in its audits. For instance, the 2008 audit on equal educational opportunities in primary and secondary education did not rely on measured performance data, while the 2017 audit on equal educational opportunities in primary education relied heavily on such data. Audit findings based on quantitative data give the impression of being more objective than interview data. The quantitative data or objectivity frame is a widespread and strong one. However, perspective or nuance is needed. Based on the 2017 audit, this can be clarified. The government had not defined indicators that would allow it to assess whether the policy was leading to more equal educational opportunities. Therefore, the Court of Audit itself chose a number of learning performance indicators (repeated school years, moving on to secondary education and attestation in the first year of secondary education⁸¹ and then examined the correlation with the deprivation indicators that the government did set⁸². Other learning performance indicators would theoretically have been possible and might even have provided a more refined (and possibly different) picture. Practical considerations, among others, led to the choice. After all, official data was available on the chosen indicators. However, the data came from decisions made in schools, which are subject to school policy

(on repeating, moving on to secondary education and attestation) and, moreover, are particularly susceptible to prejudice against disadvantaged people (which proponents of an equal education opportunity policy explicitly pointed out – see paragraph Policy frames). The objectivity of the data can thus be questioned.

The 2008 audit looked at how schools dealt with issues of educational inequality and what policies they implemented. The fact that the audit findings were largely based on interviews and not quantitative data did not mean that this audit did not use the manageability frame. Indeed, the manageability frame does not necessarily imply the use of quantitative data. For example, the 2008 audit also examined how the government managed and controlled budgets and, moreover, had a distinctly legal angle. It assessed government policy on equal educational opportunities in terms of its rationality and found that the objectives were insufficiently specific, that they were not quantified and that no timeframe was set. The audit made the same observation for the schools' equal educational opportunities policy. The Court of Audit therefore recommended that a framework be developed to determine the policy results both at the Flemish level and at the school level, i.e. a framework that generates performance data⁸³. Although the audit itself did

⁸¹ There are three possible attestations: an A certificate gives permission to continue the course, a B certificate requires you to switch (or repeat the year) and a C certificate compels to repeat.

⁸² These include the pupil's home language (Dutch or otherwise), mother's degree and family income.

⁸³ A similar recommendation was formulated in 2017: "The government should make the results of equal education opportunities policy measurable at both the Flemish and school levels by developing clear long-term objectives with indicators, targets and a timeline".

not rely on such data, it did underline its importance⁸⁴.

Most of recent audits are based on analysis of quantitative data. Another example where this is not the case is the audit of the legal status of primary and secondary school staff⁸⁵. That audit relied mainly on document analysis and interviews. Rather than a management issue, it concerned a balancing of interests between employer and employee. Interviews seemed to be the most appropriate tool for identifying that trade-off. However, a different approach would have been possible. For example, the auditors could have measured the effects of certain statutory rules on teaching quality, but that would have left the balancing of interests underexposed. This audit illustrates that the quantitative data research frame as well as the manageability frame are not dominant in an absolute way.

Perspective from the school or other perspectives?

Many education audits focus on schools' policies. What measures do schools take and how do they deal with challenges? For the schools, it is all about the pupils. The audits therefore rely on information that the schools generate about their pupils (and which is partly collected in government databases available for consultation by the Court of Audit). The school perspective on pupils is reflected in the audits. How do schools organize pupil care, how do they deal with pupils with disabilities, equal

opportunities, behavioural problems, dropouts, etc.? The pupil guidance that the school engages externally is often included in the perspective. However relevant this school perspective on pupils may be for the audits, other approaches are often given limited attention as a result. For instance, while classroom organization is considered, teachers' educational approaches are hardly discussed. This is partly due to the principle of freedom of education that applies to teaching methodology, but in its audits on the effectiveness of education, the Court of Audit does look at other factors that are also captured by educational freedom. Moreover, the school's perspective cannot be equated with that of teachers. Even though the Court of Audit surveyed teachers, their teaching approach is hardly highlighted. The pupil's perspective is even less discussed. The audits use information about pupils, but not from pupils. What are their expectations and frustrations? Possibly the distance between the pupils' world (their values and norms, their home situation, etc.) and the school culture could be an explanatory factor for poor educational effectiveness, but the Court of Audit has never investigated this.

Systems approaches are also pushed into the background by the school perspective. Compulsory school age, the division into educational levels, the division into types of education (general, technical, vocational) in secondary education, school mergers, etc. may be of great importance for

⁸⁴ See also other audits, e.g. "Inspecting the quality of education", 2011.

⁸⁵ Audit report "Legal status of the staff of primary and secondary schools", 2016.

educational effectiveness, but these topics rarely appear in reports of the Court of Audit⁸⁶. The impact of the third-party payer system (the government pays salaries as a subsidy to schools directly to teachers although school boards are employers) on staffing policies and on teaching quality has never been examined in depth. Although these are all politically sensitive issues, the Court of Audit could investigate these topics. There may be objections to an audit of the impact of freedom of education on quality and effectiveness, but such an audit is not impossible. Freedom does come up in audits and differences between education networks are raised, but the Court of Audit is cautious in its judgement on this.

Education is embedded in society. This perspective is also present at most in the background in the audits. Municipal policy, school spatial planning, relations with local organizations, etc. receive little attention. Education policy is usually looked at as an isolated policy in the audits, while the connection with housing policy, work policy, spatial planning, cultural policy, welfare policy, etc. could also be examined. While several audits do discuss such coherence, one cannot speak of an integrated approach⁸⁷.

Who is the auditee?

The Court of Audit examines government policies, seeing schools not as

auditees but only as deliverers of information on the impact of policies in the education field. That is the official frame. An argument for this approach is the freedom of education. The government can only pursue a facilitating policy and can hardly impose compulsory measures on schools, so that an audit of schools by the Court of Audit makes little sense. However, the above-described school perspective taken by auditors may tend to lead to the school being considered as auditee after all. While recommendations are then still explicitly addressed to the government, it is implicitly assumed that schools can also learn from them. For example, the audit on the alignment between education and the labour market recommends that the government take measures to ensure that schools cancel their labour market-focused courses that are insufficiently aligned with the labour market, which they can already do without those measures⁸⁸. The report on equal educational opportunities in primary education states that the government should ensure that schools, in addition to or within their care policies, pay sufficient specific attention to equal educational opportunities and that they create sufficient internal support for this⁸⁹. According to the report on cost-freeness and cost containment in primary education, the government should urge schools to draw up a contribution

⁸⁶ Rationalization and programming (retention and start-up of courses and schools) do feature in the audits.

⁸⁷ E.g. "Directing Education at the Labour Market", 2014.

⁸⁸ Audit report "Directing Education at the Labour Market", 2014.

⁸⁹ Audit report "Equal Educational Opportunities in Primary Schools", 2017.

scheme that is complete and clear (for parents) and cost bills that contain sufficient and correct information⁹⁰. The audit report on inclusion and care recommends encouraging schools to adopt a thorough care policy⁹¹. The audit on the prevention of early school leaving also asks the government to take measures to ensure that schools adequately develop their care for pupils and to take actions aimed at increasing parental involvement in schools⁹². These examples illustrate that schools can feel addressed by the content of the recommendations. Often, audit findings show what is going wrong in schools. The Court of Audit then asks the government to remedy or adjust its policy, but the schools themselves can already take the recommendations to heart.

Thus, the Court of Audit does not formulate recommendations directly to schools. Court of Audit reports are intended for parliament and aim to support parliamentary oversight of the executive. Schools, unlike the government and ministers, are not accountable to parliament. Recommendations to them would therefore make no sense or at least fall outside this institutional and constitutional scheme. After all, the Court of Audit has no jurisdiction over free schools. It goes without saying that in case they could indeed be considered as audited entities, this would lead to more incisive audits of school operations. Perhaps the

biggest difference from the current situation would be the ability to judge individual schools, whereas the audits now only give aggregate results.

Although the tendency of auditors to view the school as an auditee is at odds with the official frame; there are changes going on within that official frame that accommodate that tendency. For instance, according to the Flemish Public Finance Codex, a subsidy is a form of financial support for an activity that serves the public interest. How schools use subsidies is thus not captured exclusively by the freedom frame or the principle of freedom of education, but must also be viewed from the public interest perspective. If subsidies finance the vast majority of the operation – which is the case in education – a subsidized organization may even be considered part of the government under the European system of national and regional accounts. Indeed, for higher education, this has resulted in each educational institution being a part of government in financial terms. This allows the government to impose measures on higher education institutions that were impossible under the old frame, and these institutions (including the free ones) are truly the auditees for the Court of Audit. The latter implies that the usual performance standards applied by the Court of Audit to government institutions apply. The fact that higher education institutions are considered part of the government

⁹⁰ Audit report “Free education and cost containment in pre-primary and primary schools”, 2011.

⁹¹ Audit report “M-decree and care in mainstream education”, 2019.

⁹² Audit report “Preventing early school leaving: student counselling in vocational secondary education”, 2021.

has consequences not only at the financial level, but also at the policy level⁹³. For primary and secondary education this financial perspective on who or what belongs to the government has not yet had a major impact, but it cannot be ruled out that the shift from the traditional frame will continue here as well. The competence of the Court of Audit is a legal matter, but legislation, legal doctrine and case law are evolving. For instance, the awarding of diplomas, also by free schools, is considered a functional public service, which means that – based only on this approach developed in legal doctrine and case law – the Council of State has jurisdiction over diploma disputes, whereas the Council’s jurisdiction has traditionally been reserved for disputes of government decisions (decisions of an organic public service). With the recent changes in the approach to public finance, it appears that not only the organic and functional aspects are important in framing what should be understood by government (in the broad sense), but also the budgetary. Within this new, budgetary frame, it is not surprising that schools are considered audited entities for the Court of Audit.

Case “Prison system”

The BCA has performed more than 20 performance audits on different parts of the criminal justice system, such as police services, inspection services, victim support, the implementation of fines. For this

case we focus on one of these links in the criminal justice chain: the prison system. The BCA has carried out four audits on the prison system: on the problem of prison overcrowding (2011), on the application of PPP in prison maintenance (2018), on human resources policy in prisons (2021) and on prisoner assistance and services in Flanders (2022). The first three audits relate to the federal level, while the fourth concerns the Flemish level.

Prison overcrowding causes inhuman living conditions for detainees, poor work environment for the prison staff, and it undermines the prison policy implementation because short sentences are no longer enforced. In the audit “Measures to reduce prison overcrowding” (2011) the BCA examined seven measures that were intended to help reducing prison overcrowding: less preventive detention, more community service sentences and electronic monitoring, transferring detainees of foreign origin to their home country, inclusion of mentally ill prisoners in the mental health care system, reforming provisional release and conditional release as well as expanding prison capacity (the so-called Masterplan). The first five measures are related to a reduction in the inflow into prisons, the sixth to an early outflow and the last to an increase in capacity.

The BCA’s audit showed that the measures were not sufficiently founded or elaborated: experts were generally consulted, but most of the time, there was

⁹³ According to financial regulations, higher education institutions have to set up a risk analysis and risk management system that concerns the quality of their products and services, including their education. Traditionally, quality assurance of education has come under strict constitutional provisions.

no actual preliminary assessments of the real implications, the possible side-effects and the practical conditions of the seven policy measures. The intentions stated in policy notes were seldom translated into measurable objectives. Objectives and policy instruments were not integrated in a multiannual perspective. To steer the policy as a whole requires a constructive consultation between the stakeholders within and outside the department of Justice, which was generally lacking. Although the necessary consultation structures existed for the Masterplan, the steering of this plan as a whole was not sufficiently coordinated. Despite the imperfect political framework, the administrations involved implement most of the measures in accordance with the guidelines and procedures. However, for some measures, the available financial and human resources were not sufficient to ensure that the necessary services were provided in due time or satisfactorily. There was no monitoring and evaluation of the effects of any of the measures on prison overcrowding.

Until 2006, policymakers assumed that overcrowding had to be dealt with mainly by restricting the inflow or stimulating the outflow from prisons. An expansion of the cell capacity was not considered adequate, because of the high cost price and the supposed pull-effect. After 2006, there was a change in the policy frame: a decisive choice was made for renovation and expansion of capacity. There was no longer any mention of a possible pull-effect in policy documents. The BCA took this new policy frame as a starting point in its audit, but gave a critical comment in the sense that it observed that

the resolute choice for capacity expansion wasn't made explicit and argued in the policy documents. The BCA did not question this new policy frame, nor did it discuss alternative frames (such as, e.g. reductionist frames).

The audit criteria, audit findings and recommendations all point to a rational approach to policy and management:

- policy must be evidence informed, i.e. policy must be underpinned with *ex-ante* evaluations (including a thorough diagnosis of the problems to be solved and a plausible policy theory); the implementation, cost, effectiveness and side effects must be monitored and evaluated; and the policy has to be adjusted if necessary;
- policy objectives must be clear and verifiable;
- budgets should be transparent and aligned with the policy objectives (in other words: the financial cycle and the policy cycle must be aligned);
- policy must be anchored in regulations;
- policy must be implemented in a result-oriented and planned manner, consistent with the policy goals of the minister (in other words: the management cycle and the policy cycle must be aligned), with a clear and coherent division of responsibilities and the necessary coordination between all actors involved, and with clear procedures. The necessary alignment between objectives, financial resources and personnel must be ensured.
- the Government has to give account to Parliament for the implementation and results of its policies and must therefore provide reliable and timely information on the implementation, costs and results of their pursued policies.

Whereas the policy on overcrowding was often focused on short-term measures and on one link in the criminal justice system, namely execution, the BCA, in its conclusions and recommendations, stresses the importance of a long-term approach (a multi-year perspective) and of an integrated approach for the entire criminal justice chain (prevention, detection, prosecution, sentencing, execution, reintegration), and this along with a better foundation and evaluation of the policy. This approach is characteristic for systems thinking (but this systems approach is not further elaborated in the report).

As far as ministerial responsibility is concerned, the BCA recognises that the influence of the Minister of Justice (and hence his political responsibility) on the inflow and outflow of prisons is limited. Many public actors, from various policy levels and belonging to both the executive and the judiciary, are involved and the Minister of Justice does not have the power to direct all actors (nor should he have this power in a state of law).

The report received a lot of media attention when it was published (the media mainly described the factual findings of the audit report, and in doing so, they put their own emphases) and also in current discussions on the issue of overcrowding the newspapers often refer to this report from 2011.

There was appreciation for the audit report from criminological journals, but also criticism of the fact that the BCA assessed the policy measures one-sidedly from the perspective of an efficiency discourse (i.e. with regard to their implications for the overpopulation problem),

and that other effects of these measures (such as the impact on the reintegration of detainees into society, on the living conditions of detainees, and on the working environment of staff) fell outside the scope of the audit.

In the current government policy on prison overcrowding, increasing capacity (through renovation and the construction of new prisons) is an important measure to solve the problem of overcrowding. To build new prisons, the federal government opted for public-private partnership via DBFM (Design, Build, Finance & Maintain) contracts. In the audit "Maintenance of Prison Facilities in Public-Private Partnership" (2018), the BCA examined how government monitors the maintenance activities of three new prisons that were built under a DBFM contract. The federal government pays a fee for 25 years and then owns the building. This fee consists of a fixed component for construction and financing, and a variable component for maintenance work (such as laundry, catering, utilities, etc.). The private company thus gets a role in the construction, the financing and the maintenance, but the core task (guarding, guidance) is not outsourced to the private sector. Meanwhile, other new prisons are being built with this formula.

The maintenance contract was assessed with a result-oriented, rational frame, i.e. there should be clearly defined performance objectives, they should be followed up with the necessary management tools, there should be controls, corrections should be made where necessary, evaluation tools and a formalised learning process should be used to improve

maintenance performance. Although measures are taken to ensure that the service provider lives up to its commitments, the BCA considered that several improvements would make it possible to better control this type of contract, such as a more centralised and uniform follow-up for all DBFM prisons by staff specialised in the legal and technical aspects of contractual management.

The BCA did not question the choice for public-private partnership, but it did question the lack of a proper assessment of costs and benefits by the government: the BCA criticized the fact that the decision-making process was not based on instruments to objectify the choice for a DBFM formula (such as e.g. the use of a Public Private Comparator). The BCA also made a comparison of the construction costs, the time needed to build the prison, the financing costs and the maintenance costs of the three prisons under DBFM management with a recently built prison that was built and maintained in-house. This showed that the total costs per square metre, the construction costs per prisoner, the financing costs, the maintenance costs were higher in the DBFM prisons. But this has to be interpreted very cautiously: the difference could also be explained by the quality of the materials, the better equipment of the DBFM prisons, the larger surface area per prisoner, the quality of the maintenance. The delivery period was shorter for DBFM prisons. A final conclusion was not possible with the available data. Part of the report received a lot of attention in the media (sometimes with the same caution as the BCA, but sometimes without nuance) and was

used by some parliamentarians to support their claims that the Belgian government is paying too much for the acquisition and operation of PPP prisons.

Staffing problems (staff shortages, high absenteeism), which sometimes lead to strikes, are one of the painful points of the Belgian prison system. In the audit “HR policy in penitentiary services – Organisation and performance” (2021) the BCA examined whether a new human resources policy, aimed at higher performance, was well founded and elaborated, and whether it was actually implemented. The new policy included a new method of determining the necessary staffing level, a rationalisation of working methods, a policy against absenteeism, better alignment of the staff regulations with current insights on penitentiary policy and European penitentiary rules, job differentiation between guarding and supervising tasks, the organisation of guaranteed minimum services in case of strikes. The BCA found that reforms were implemented with delay and did not always had the hoped-for success (most prisons still suffer from a staff shortage, the absenteeism rates remained high, there is a large backlog in taking leave). The BCA also criticised the lack of policy evaluations: the administration did not yet carry out the required assessment of the guaranteed minimum services; as for the causes of the staff shortage and the high absenteeism rates no analysis was carried out to explain these problems.

In this audit, too, a rational model is evident: although it is about HRM, it starts from a rational policy cycle (with audit criteria such as: policies must be implemented according to plan, policies must be evaluated).

The audit report “Prisoner assistance and services” (2022) assesses the chain of assistance and services: the intake interview with detainees (to know their needs and inform them about the supply of assistance and services), the supply of assistance and services, the continuity of assistance and services and, finally, the contribution this makes to a better reintegration (i.e. reemployment) and the reduction of recidivism.

The organisation of assistance and services is based on the so-called import model: no specific services are established for prisoners, but existing (private or public) services outside the prison are brought in, they are imported into the prisons. This organisational model was not questioned by the BCA, but some disadvantages are pointed out that need to be solved: this model creates a very large number of providers, which requires a lot of coordination; the supply of assistance and service in prisons depends very much on the available supply in the region around the prison (and is not always adapted to the needs, e.g. if there is no supply of drug counselling in the region, there is no supply of drug counselling in the prison either).

The following problems, among others, were identified: it was not possible to schedule an intake interview for everyone in time, the information sharing between social workers is not optimal, the supply does not always match the demand, there are waiting lists for some types of assistance and services, more than half of the assistance trajectories are terminated early (because detainees themselves drop out or due to external factors such as transfers to other prisons). The usual “rational” audit

criteria were used: everything must be well planned and coordinated, all actions must be evidence based and evaluated as much as possible.

The audit also examined the effectiveness of the services, in particular the vocational training. To carry out this effectiveness study, the BCA combined data from different databases and used appropriate statistical techniques. The legislation on assistance and services mentions six objectives (reintegration, recidivism prevention, more humane detention, prevention of detention damage), two of which were included in the effectiveness study, reintegration (defined as reemployment) and recidivism. The audit showed that there was no link between vocational training and reemployment and recidivism, so this instrument did not seem to be effective. These audit findings were presented in the report with much nuance, for instance, it was pointed out that self-selection may play a role (i.e. it could be that especially detainees with a more severe detention history, who usually find it harder to find a job and recidivate more, take vocational courses).

It is also important to know that assistance and services to prisoners in Belgium are a regional (i.e. Flemish) competence, whereas the prison system is a federal competence. The effectiveness of the Flemish policy is therefore partly dependent on a number of conditions that have to be created federally: suitable infrastructure in the prisons (including appropriate classrooms), digitalisation in the prisons, the policy regarding transfer of prisoners. And for this reason, the report also describes this federal context and points to the

importance of cooperation between the regional and federal level of government.

The administration and minister responded constructively to this audit and considered that the conclusion of the audit report was largely in line with their policy vision. But they were particularly concerned about the results of the effectiveness part of the audit report and feared that it could lead to erroneous conclusions about the impact of education and job counselling and, by extension, the entire assistance and services provided to detainees.

Case “Explaining policy and management failures”

Many performance audits criticise that policy objectives have not been sufficiently achieved or that services to citizens could be better. In that case, it is important to seek explanations for this, this allows to formulate recommendations that act on the causes. There are several provisions in the ISSAI’s that show that explaining deficiencies found is considered important. ISSAI 300 (nr. 40) states that auditors “should address the causes of problems and/or weaknesses”. This is important in order to formulate recommendations “that contribute to addressing the weaknesses or problems identified by the audit”. If auditors choose a problem-oriented audit design then an audit mainly consists of “verifying and analysing the causes of particular problems or deviations from criteria” (ISSAI 300, no. 26 and 27). In

this regard, the Canadian Comprehensive Auditing Foundation published a paper⁹⁴ arguing for more root cause analysis in performance audits. However, in reality, auditors don’t go deeply into the causes of the shortcomings they found. Mayne (2012) states: “Many evaluations seemed either to be silent on causality or, perhaps worse, made causal claims based solely on the views of interviewees”. And if auditors address causes they often assume that “deficient systems” are the cause of all problems (see paragraph Literature on the frames used by performance auditors).

BCA reports also rarely look for explanations in depth, though explanations can be found in the margins of a report, indeed often based on information from interviews, without elaborating on them. Very often causes of failure are framed in terms of insufficient internal control, a lack of means (budgets, staff), flaws in the legislative framework, unclear tasks and competences, the lack of clear objectives. In those audits where explanations are not explicitly sought, the implicit idea is often that performance deficiencies are caused by non-compliance with the audit criteria⁹⁵.

The search for causes of policy failures is only covered extensively if it is built into the audit questions from the beginning of the audit, during the audit it is difficult to expand the scope significantly. We selected nine reports that did discuss explanations in depth, to find out which

⁹⁴ CCAF, *Better Integrating Root Cause Analysis into Legislative Performance Auditing: A Discussion Paper*, 2014.

⁹⁵ In other words, organizational and policy failures are often explained with a normative thinking framework, which obviously cannot include all possible explanatory factors.

frames were used in them. Most reports are about explaining insufficient output (i.e. late service delivery, delays in infrastructure projects, insufficient supply of aid), to a slightly lesser extent they are about explaining insufficient effectiveness.

The audit "Lessons from development project evaluations – Knowledge management at the Belgian Survival Fund" (2006) covered the Belgian Survival Fund (BSF), which core task was to improve the food security of the most vulnerable population groups in developing countries. At the time of the audit the BSF had financed a total of 122 development projects, many of which had been evaluated. An audit was done to check whether the quality of the evaluations was satisfactory and whether these evaluations had been used to adjust ongoing projects and to draw lessons for subsequent projects. In order to assess the latter, the BCA compared evaluation reports of new projects with the evaluation reports of older projects to see whether or not past mistakes recurred in the new projects.

The observation was that the BSF indeed used these evaluations to adjust the projects but it failed to systematically draw some necessary lessons from these evaluations in view of subsequent projects. Consequently, errors of the past were sometimes repeated, as shown by the examples described in the BCA's report (e.g. recurring errors in the realization of drinking water infrastructure and health posts; recurring errors in the design and implementation of the projects such as erroneous assumptions, weak project management). The audit also found that there were deficiencies in the quality of

the evaluation reports, which limited their value as a learning tool (e.g. the evaluations provided a good understanding of outputs, but contained little information as to the real impact; in the event of failure only a small number of evaluation reports contained profound explanations). The audit also found that systems were in place to adjust ongoing projects but no systems existed to draw lessons for subsequent projects, e.g. there were no meta-evaluations/thematic-evaluations to detect recurring errors across projects; there were no processes and procedures to integrate lessons learned when developing new projects. The audit report explained the lack of learning (defined as repeating mistakes from the past) as being due to deficiencies in the quality of evaluation reports as well as the lack of systems for learning from evaluations. The causal relation between the absence of systems and the lack of learning was assumed, not proven with an appropriate research method. Alternative explanations were not explored (e.g. organizational culture, perverse incentives due to disbursement targets, the inherently high failure rate of such projects).

The administration as well as the Minister reacted constructively to the conclusions and recommendations contained in the BCA's report. They said that the use of audit would not be confined to the BSF, but that it contained conclusions that were also valid for the whole development cooperation department.

In the audit "Timely processing of benefits to persons with a disability" (2010) the BCA examined why applications for benefits to persons with a disability are often processed late. These financial benefits

are allocated by the Social Security department. At the time of the audit, the turnaround time was on average 9,4 months⁹⁶. The long processing time is not only detrimental to the target group but it also causes the department to pay huge interests for delayed payments.

The main audit methods were (statistical) analysis of the different stages of the turnaround time to locate where delays occurred (the data came from the electronic case management system of the department), process analysis, interviews and focus groups.

The audit report identified several causes of delay that were partly beyond the control of the department, e.g. issues inherent in the regulation such as how the applicant's income should be verified; applicants' behaviour (e.g. failure to return requested documents on time; absenteeism from medical examinations); the not yet fully automated data exchange with other state departments (such as the tax authorities). But there were also major causes for delay within the department, e.g.: procedures and work practices used for the administrative enquiry and for the medical examination could be improved; the processes within the department were to a large extent paperless, this was positive but the potential of ICT was not yet sufficiently exploited (the IT applications were not user-friendly and, in addition, there was a lack of good follow-up tools to

identify where there were waiting times in the handling process); there were also large individual differences in employee productivity (related to their individual competencies and motivation and the coaching they received). The Social Security department and the State Secretary responsible for disability said they subscribe to the BCA's findings and recommendations.

This audit also starts from a strong rational view of organisations, but in addition, it also pays attention to human aspects and also maps out a the wider system (other actors, behaviour of the client), which is typical for a systems approach.

In 2011 the Flemish Parliament requested an audit report from the BCA on the causes of delays in major infrastructure projects. The report had to be delivered in a very short time, so it was decided not to conduct a new audit but to conduct a literature study and to reanalyse existing audit reports on infrastructure projects (a kind of meta-audit) and to distil causes for delay from there.

A large infrastructure project is extremely complex and several causes of delay are related to this complexity: there is social complexity (there is often a NIMBY⁹⁷ phenomenon, which can lead to long drawn out court cases, so it is important to create public support or at least acceptance), there is administrative complexity (often different levels of government and many

⁹⁶ During the audit, the dynamic management team of the social security department took further action so that the average processing time was already shortened to 6-7 months by the end of the audit. In the meantime, we are now 10 years later, the turnaround time has further improved significantly.

⁹⁷ Not In My Backyard

government departments are involved, including spatial planning, the environment, mobility, the economy, etc., requiring a lot of communication), there is legal complexity (there are many regulations applicable, among other things, with regard to permits), the financing is often complex (through the use of alternative financing mechanisms). All of these complexities must be managed. In addition, the report also mentioned a number of other causes, which are related to good project management, such as: insufficient project preparation (analysis of the problem, thorough examination of alternative solutions, examination of necessary peripheral investments such as expropriations, etc.), optimism bias (underestimation of the time needed, underestimation of the costs), scope changes during implementation, inadequate risk management, poor monitoring.

The diagnosis given in this report starts from a broad view: the broader system (the many actors are brought into focus) is portrayed, attention is paid to rational aspects (project management, etc.) but also to human aspects (such as optimism bias).

In the audit "Measures to reduce prison overcrowding" (2011), which has already been discussed above, the BCA examines seven measures that are meant to reduce prison overcrowding. The BCA concludes that the impact of these measures has not been sufficient. The causes for the insufficient effectiveness are sought in:

- a poor underpinning of the policy: although experts were consulted, there is often no thorough ex-ante assessment. For some measures (such as foreign detainees transferring, electronic monitoring and

community service sentences) the limited impact on prison overcrowding was however predictable because they were based on assumptions that were not correct;

- there were also implementation problems for some measures (e.g. insufficient budgets, insufficient staff);
- external causes (external from the perspective of the auditee): in the audit report the BCA admits that the prison population's denseness and composition depend on socioeconomic factors, on the way the judicial power carries out its missions and on the policy implemented in areas on which the minister of Justice has little or no influence (e.g. welfare policy).

In this triad of causes, the rational classification „bad design, bad implementation, bad luck” is easily recognized. Also typical is the broad view of the audit report: the causes of the overpopulation problem are not only localized in the phase of criminal execution, but in the entire criminal justice system and in other policy areas (but this is only briefly mentioned in the audit report, without elaborating and substantiating).

The report "Aquaculture" (2013) seeks an explanation for the fact that aquaculture production in Flanders, compared to European production figures, is low, and this despite an encouraging policy. In order to determine the causes of this, the BCA drew up a list of potential explanatory factors that emerged from studies and from its own international survey (of seven countries) and subsequently examined the extent to which these factors also occurred in the Flemish context. Attention was paid both to impeding factors that can be influenced by the Flemish

policymakers and to external factors that can't be influenced by the Flemish policymakers.

The most important limiting factors were found to be related to the less favourable physical environment for aquaculture in Flanders (in particular the lack of water of suitable quality and the limited possibilities for mariculture), the high financial risk that the entrepreneur has to take (the entrepreneur has to invest heavily, while the risk of failure due to illness or death of fish is considerable, especially in the first years; and profitability can be very low because international competitors produce at lower costs, because they produce in a more favourable physical environment or because they have fewer sustainability rules or lower labour costs), the complex regulations (in the field of spatial planning, the environment and food safety). And that also creates a vicious circle: because there are few starters, there are few success stories and the aquaculture sector has a poor image. However, a candidate entrepreneur can count on the high-quality know-how and guidance of several research and practical institutes and on financial support from Flanders and Europe.

This audit is an example of what is called a problem-oriented approach in ISSAI 300, no. 26.

The audit report "Help for young people in crisis" (2018) sought an explanation for the fact that 20% of young people in a crisis situation did not receive the appropriate help, i.e. they did not receive the extensive ambulatory or residential care they needed, but were only helped with a consultation. To answer this question, an analysis of supply and demand was made.

The BCA used both quantitative (e.g. quantitative content analysis, a survey) and qualitative (e.g. focus groups, document study) techniques. The demand for help was described in terms of the characteristics of the minor (age, gender, nationality, etc.), the nature of the problems for which help was needed, the time of the request for help, etc. From this analysis it appeared that there was little or no connection between these characteristics and whether or not the youngster received crisis assistance; there were only indications that youngster with psychological problems or a handicap were less likely to receive crisis assistance. The main explanation was the structural shortage in supply, specifically in some provinces there was less capacity available for crisis care, and furthermore, mental health care was less well integrated into the existing supply of crisis youth care.

In the audit on "Realization of missing links in the Flemish road infrastructure" (2020) an explanation was sought for delays and cost overruns in the realisation of this project.

Some of these causes had to do with the planning, e.g.:

- a lack of prioritisation based on an objective needs analysis and a social cost-benefit analysis (which leads to the simultaneous start-up of too many projects, which then cause delays due to budget shortfalls or staff capacity problems; this problem was exacerbated due to the scarcity of engineers; and the excessive demand on the market for engineering consultancy may also lead to rising study costs). A deliberate choice was made for a provincial distribution of projects, as a purely objective assessment would result in almost all works

taking place in one province, which would not be politically acceptable;

- the lack of realistic planning (e.g. insufficient consideration of deadlines required by spatial planning procedures) and realistic cost estimates (due to adjustments and extensions of the project scope, but also due to the underestimation of costs, cf. optimism bias);
- the time gained from the timely delivery of the construction work in a DBFM-formula is often lost in advance due to the longer award procedure and the longer design phase.

Other causes were related to the implementation phase, e.g.:

- the insufficient application of a project management methodology;
- shortcomings in the monitoring of contractual obligations (some public procurement contracts took a very long time to be executed, without the government putting any pressure on the timely completion of a contract);
- some projects required new studies because their scope or concept changed significantly;
- several projects showed avoidable errors in the application of spatial planning procedures, these errors sometimes led to the courts overturning permission decisions, resulting in delay and additional costs;
- some projects were delayed because the governments involved did not agree on the appropriate implementation: sometimes local governments revisit their commitment and set other or additional requirements, which sometimes require new studies, causing the schedule to be missed;
- difficulties in land acquisition (expropriations) repeatedly caused delays.

And after project realisation there is a lack of evaluation of project management, with few lessons learned.

The diagnosis given in this report takes into account the broader system, rational project management, some human aspects (such as staffing problems, optimism bias) and even a political element (the choice for a provincial distribution of infrastructure projects, this is one of the few examples where a political frame is used).

- In its audit of the “Prisoner assistance and services, described in § Case “Prison system”, the BCA found, among other things, that the offer of assistance and services was not always adapted to the need of the prisoners. The following explanations were given in the audit report:

- Regional lack of availability. The organisation of assistance and services is based on the so-called „import model” (cf. § Case “Prison system”). This model has strong advantages, but also disadvantages. One of the disadvantages is that the assistance and services can only be offered as far as they are available in the region around the prison. If, for example, there are few specialised drug help organisations active in the region, there is little chance that a sufficient range of drug help is available in the local prison. The same applies to the provision of education, mental health services, etc.

- The lack of digitisation in prisons. To avoid disrupting ongoing legal proceedings and allowing prisoners to engage in criminal activities from inside the prison, access to the Internet is largely impossible for prisoners. This makes it impossible to offer online education (e.g. Open University), to use digital learning materials, it hinders

prisoners in finding work, etc. During the corona lockdown, this problem became even more acute.

- The often outdated buildings. The lack of the necessary infrastructure is a common obstacle to organising certain training, especially vocational training, in a prison. The day-to-day functioning of care and service providers is also affected by the outdated prison infrastructure. For example, there are not always enough individual interview rooms to conduct confidential interviews.

In the audit report “Equal Educational Opportunities in Primary Schools” (2017) the BCA examined the policy of the Flemish Government to provide primary schools with additional course hours for disadvantaged students. The BCA also examined what makes schools with a large number of disadvantaged students successful. To identify the effectiveness of schools, the BCA used several indicators (e.g. the percentage of pupils without delay in the sixth year of primary education). The BCA compared the 30 most successful schools with the 30 least successful schools, using statistical methods (multiple linear regression analysis) and Qualitative Comparative Analysis (QCA)⁹⁸.

The statistical analysis showed that the combination of the used pupil monitoring system⁹⁹, support for the equal opportunities policy in the teachers’ team and parent involvement were the best predictors of success. The combination of these three factors could explain 51% of the variation in the schools’ degree of success.

According to the QCA-analysis, two causal paths could explain the success of 93 % of the successful schools:

- low teacher turnover, high parental involvement, high quality pupil monitoring system, support for the equal opportunities policy in the teachers’ team and experience with equal opportunities policy,
- low pupil turnover, low teacher absenteeism, high quality pupil monitoring system, support for the equal opportunities policy in the teachers’ team and experience with equal opportunities policy.

Even more interesting than the findings themselves, is the configurational view of causality behind QCA. M.R. Schneider and A. Eggert made a comparison between QCA and correlation-based analyses in statistics and argue that the latter focuses on one type of causality, independent variables that are at the same time necessary

⁹⁸ Qualitative Comparative Analysis (QCA) originated in 1987 with Charles Ragin’s book, *The Comparative Method*. It is a method for systematically comparing cases that is especially suitable for the analysis of small numbers of cases where the interaction between different causal factors is also important.

A case is transformed into a combination (configuration) of (possibly) causal factors („conditions”) that produce a particular outcome. QCA is well suited when a given outcome (1) results from a combination of factors and (2) the same outcome can also be achieved by different combinations of factors (equifinality). Based on set theory, QCA allows identifying which (combination of) conditions are necessary (a sine qua non condition) or sufficient for a given outcome. QCA provides insight into: sufficient conditions, necessary conditions, INUS - conditions (Insufficient but Necessary part of a condition which is in itself Unnecessary but Sufficient for the outcome) and SUIN - conditions (Sufficient but Unnecessary part of a configuration that is Insufficient but Necessary for the outcome).

⁹⁹ This is a system to monitor progress, socio-economic development, care for the pupils.

and sufficient, while QCA also allows to capture more complex causal relationships (e.g. necessary but not sufficient, sufficient but not necessary). They argue that QCA is more adequate to answer research questions that are of the „causes-of-effect” type (looking for explanations for a given outcome), while regression is superior when the research question is about „effect-of-causes” (i.e. estimating how strongly a given independent variable contributes to the outcome)¹⁰⁰.

Conclusions

Based on the cases studied, the following conclusions can be drawn about auditors' frames:

Frames about social problems /policy frames

Audit reports adopt the government's policy frame (the „official” frame) – „after all, this forms the basis of the government's accountability to parliament, and furthermore an SAI does not have the jurisdiction to question political choices”¹⁰¹ – but with a certain „friction” (see the examples in the case education, p. 18 or prison systems, p. 31): although the BCA adopts the government's policy framework, it sometimes also makes subtle comments on it. This is consistent with what we found in

the audit literature (cf. paragraph Social science literature, p. 10).

Frames about the relationship between government/market/civil society

Again, the BCA starts from government policy, the BCA makes no judgment on whether to leave policy implementation to the administration or to civil society or to the market. But, again, with some friction, e.g. the audit on „Maintenance of Prison Facilities in Public-Private Partnership” raised critical questions about the choice for PPP; in the audit on „Prisoner assistance and services”, the BCA pointed out some disadvantages of the import model, without questioning it as such.

In light of J. Le Grand's framework, the frame of thinking we found in most audit reports aligns with the „targets” frame and sometimes with the „choice & competition” frame, depending on the model of implementation chosen by the government.

Education is a special case. In Belgium, civil society plays an important role in education. Private (Catholic) networks of state-subsidized schools are the most important actors in the education sector. This is known as „subsidized liberty”, which is a typically Belgian phenomenon¹⁰². It is difficult to characterize this hybrid system with the typologies from the paragraph

¹⁰⁰ M.R. Schneider, A. Eggert: *Embracing Complex Causality with the QCA Method: An Invitation*, „Journal of Business Management” No. 1/2014, pp. 312-328.

¹⁰¹ A disadvantage may be that SAIs in this way can become part of an unification and narrowing of thinking on certain topics. T. Kuran and C.R. Sunstein speak of an „availability cascade”, i.e.: a certain idea becomes dominant and overwhelms critical thinking, no other ideas are available to think about the topic anymore, see T. Kuran, C.R. Sunstein: *Availability Cascades and Risk Regulation*, „Stanford Law Review” No. 4/1999.

¹⁰² H. Moeyss: *Subsidiary Social Provision Before the Welfare State. Political Theory and Social Policy in Nineteenth-Century Belgium*, Ph Thesis, KU Leuven 2017, p. 473.

on Social science literature. As the case on education shows, freedom of education is a very important frame: while the government can set general goals, it should act mainly as a facilitator. In its education audit reports, the BCA navigates within these frames.

Frames on good management and good policy

In defining what constitutes a good „performing” government, auditor’s norms, explanations, recommendations are consistent with rational views of organizations and policy making (not in the sense that people are always rational, but that they should be). As shown in the literature review, this is a dominant way of thinking in performance auditing. This corresponds to what L.G. Bolman & T.E. Deal call the rational frame. But the rational model is not the only frame used: we also found quite a few elements of a systems approach, sometimes also of the human resources frame, and – very rare – the political frame.

Frames on ministerial responsibility

Most reports seem to start from the assumption that government and administration (can) control (almost) everything. However, in some reports there is also a focus on external factors that are for the most part beyond the control of government and administration (such as developments in society and the behaviour of actors other than the government). This allows for a more nuanced assessment of political responsibility, indeed: not addressing external factors would create the illusion that societies are

completely engineerable, which is not the case, sometimes government and administration just don’t have enough ability to change things.

Frames on audit methods and on causal relationships

Auditors take, epistemologically, a realistic position: reality is in principle knowable (though perhaps not fully knowable; various aspects can be illuminated, but not all). The case „Explaining policy and management failures” shows how more recent reports used more complex methods to assess performance and to prove causal relationships. Besides linear, statistical causality, one report also took a configurational view of causality.

Taking these conclusions to a somewhat more abstract level, we could say that performance auditors:

- believe that objective knowledge is possible (in other words, they start from a realistic epistemology);
- will often align with the official government view of a societal problem and its solutions (although sometimes with subtle comments), considering the role SAIs play in government accountability to parliament;
- start from a strongly rational view of man, sometimes enriched with other frames (e.g. systems thinking, the HRM-frame);
- believe that societies and government organizations are (to a large extent) engineerable/controllable.

Can these findings be generalised to other SAIs? The (limited) audit literature (see Literature on the frames used by performance auditors) points to partly similar

findings in other SAIs, so presumably what we found is generalisable to some extent, but this is not certain, in particular because there can still be large variations among SAIs, despite the existence of a shared framework (notably the INTOSAI Framework of Professional Pronouncements).

The frames used by performance auditors are certainly valuable, but we think the audit reports could be even more useful if they were enriched with other frames:

- Although, given their place in public accountability, the official view of social problems, their possible solutions, the policy objectives pursued is the main starting point for auditors, including alternative views in the audit report (descriptive, without using them as an assessment framework) could enrich the public debate.
- The rational frame of thinking about organizations and policy is a very valuable frame, the realistic and rational approach of auditors can make an important contribution to rational public debate. But auditors have much to gain by also incorporating other perspectives into their audits. In particular, we think of systems approaches. The broad and long-term vision inherent in systems thinking provides a nice counterbalance to the often compartmentalized and

short-term frame in which policymakers work.

There are other frames that may also be particularly relevant – e.g. the political frame, the institutional frame – but elements from these frames often fall outside the mandate of the SAI or are difficult to prove with strong audit evidence. But that does not necessarily mean that these elements are not covered in the public debate, e.g. after publication of the audit report journalists and/or politicians often give a political interpretation of the audit facts. And scientists, philosophers are better placed than auditors to provide deeper interpretation.

According to L.G. Bolman & T.E. Deal looking at organizations through multiple lenses lessens the likelihood of oversimplifying problems and also expands the choice of possible actions¹⁰³. D.J. Farmer also argues for epistemic pluralism, i.e. looking at public administration with multiple glasses¹⁰⁴. Similar recommendations can be found at G. Morgan¹⁰⁵. So it is important for auditors to be able to recognize and question their frames, we are not a prisoner of our frames.

At the same time, we must also accept that that a complete perspective will never be possible. As mortals who spend only a short time on this planet and who cannot

¹⁰³ L.G. Bolman, T.E. Deal: *Reframing Organizations...*, op.cit. There is also (limited) research confirming this thesis: see R.W. Dunford & I.C. Palmer: *Claims about frames: practitioners' assessment of the utility of reframing*, "Journal of Management Education" No. 1/1995.

¹⁰⁴ D.J. Farmer: *Public Administration in Perspective: Theory and Practice Through Multiple Lenses*, Armonk, NY: M.E. Sharpe 2010, p. 234. Epistemic pluralism is not relativism: the fact that there are many ways to Rome doesn't mean that there is more than one Rome.

¹⁰⁵ G. Morgan: *Images...*, op.cit.

transcend their time (e.g. we cannot think with frames on e.g. organization and policy that will be developed in e.g. the 22nd century), we can never look at reality with a God's eye view or "a view from nowhere". Indeed, we cannot look without any perspective.

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