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# **Impact of Performance Audits and Supreme Audit Institutions on Public Administration: A Study of The Netherlands Court of Audit (2018 - 2021).**

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**Impact of Performance Audits and Supreme Audit  
Institutions on Public Administration: A Study of The  
Netherlands Court of Audit (2018 - 2021).**

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## Introduction

Supreme Audit Institutions (SAIs) are national entities with jurisdictional competence responsible for auditing governments' activities in an independent manner (Hay & Cordery, 2010; ISSAI, 2019). Traditionally, SAIs were concerned with the oversight of public expenditure and assessed the expenditure through financial and compliance audits, where they mainly had the role of watchdogs. However, the tasks of SAIs have evolved.

Since the 1980s, SAIs are also responsible for contributing to the better functioning of the government. To contribute to the better functioning of the government, SAIs conduct performance audits (Summa, 1999; OECD, 2016; INTOSAI, 2021), which are “independent, objective, and reliable examinations of whether government undertakings, systems, operations, programmes, activities, or organisations are operating by the principles of economy, efficiency, and effectiveness and whether there is room for improvement” (INTOSAO, 2021, p. 13).

Performance audits are deemed essential as they are claimed to result in more efficient procedures, better policy planning, and improved cost insights. Therefore, improving the delivery, responsibility, and transparency of public services and thus public administration (Leeuw, 2006; Leeuw, 2011, p. 233; Pollitt et al., 1999; INTOSAI, 2021). As a result, impact is a fundamental aspect of SAIs' work. SAIs seek to influence the functioning of national administrations for the better through their performance audits and recommendations. The benefits of performance audits can only occur if the performance audits conducted by SAIs foster impact. Therefore, it is not surprising that impact is an important objective of SAIs and that impact is included in international standards of SAIs formulated by The International Organization of Supreme Audit Institutions (INTOSAI) (ISSAI, 2019). The INTOSAI was established in 1953 and is an autonomous, independent, and apolitical organisation. It serves as a hub organisation for the community of external government auditors. To promote knowledge development and transfer, strengthen government auditing globally, and boost the professional capabilities, standing, and influence of member SAIs in their home countries, INTOSAI creates a standardised framework for SAIs.

The relevance of performance audits and their claimed benefits on public administration, as well as the objective of SAIs to contribute to a better functioning government through performance audits, begs the question of what the impact of performance audits conducted by SAIs is in practice. If impact or the lack of impact is

observed, it is insightful to know which factors contribute to or hinder impact. Especially since SAIs differ, their impact may vary. Therefore, examining which factors account for impact is crucial, as it may provide insights into why potential differences occur.

The impact of performance audits conducted by SAIs is a growing topic of interest. However, the literature on the impact of performance audits of SAIs on public administrations remains ambiguous, as it is a research area with few studies, often sub-optimally designed that tend to be mainly anecdotal in nature, are methodologically weak and rarely quantitative (Bonollo, 2019; Mattei et al., 2021). As a result, there is room for improvement in terms of the number of studies and more quantitative analyses to gain better insight into whether impact occurs and what factors account for impact, if any (van Loocke & Put, 2011; Bonollo, 2019; Rana et al., 2021; Hay & Cordery, 2021).

This thesis contributes to the literature by conducting a first study examining the impact of performance audits conducted by The Netherlands Court of Audit on the Dutch administration. The Netherlands Court of Audit (*Algemene Rekenkamer*) was formally established in 1814 and is responsible for “examining the State’s revenues and expenditures” (Art. 76) (Constituteproject, 2008). It is independent of the parliament, the cabinet and the judicial power and its final decisions are made by collegial bodies (Azuma, 2005). Its mandate is stipulated by the constitution and specified by the Government Accounts Act. Since 1976, the statutory basis of the Court’s performance auditing task was laid to assess government policies’ economy, effectiveness, and efficiency (Summa, 1999, p. 24; Algemene Rekenkamer, 2017a). As the auditing tasks broadened, the mission of the Netherlands Court of Audit also changed, where its objective is “*To assess and improve the functioning of the state and its dependent bodies and test them to the principles of being lawful, efficient, effective, and ethical functioning*” (Algemene Rekenkamer, 2020, p. 14)<sup>1</sup>. It not only oversees the government but also contributes to improving the functioning of the government (Van Loocke & Put, 2010, p. 188).

The academic relevance of this thesis is that the literature is enriched with a new case study and a quantitative analysis. This new study is important as this research area is particularly niche, with limited empirical evidence available (van Loocke & Put, 2011; Funkhouser, 2011; Morin, 2014; Desmedt et al., 2017; Hay & Cordery, 2021; Mattei et al., 2021;). A new study can narrow this gap and provide new insights. A Dutch case study has

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<sup>1</sup> Original excerpt: “*De Algemene Rekenkamer heeft als doel het rechtmatig, doelmatig, doeltreffend en integer functioneren van het Rijk en de daarmee verbonden organen te toetsen en te verbeteren.*” (Algemene Rekenkamer, 2020, p. 14).

societal relevance, as impact is one of the core pillars of the Netherlands Court of Audit's 2021 – 2025 strategy (Algemene Rekenkamer, 2021a), where the Court seeks to improve its impact and is designing a new impact dashboard. The findings of this study may help the Court realise and enhance its impact further.

Using a theoretical model designed by Van Loocke & Put (2011) and a survey developed by Morin (2008, 2014) to collect data, this thesis examines through a correlational study whether the performance audits conducted by the Netherlands Court of Audit foster impact and, if so, what factors account for impact. The impact of performance audits conducted by the Netherlands Court of Audit is assessed from the perspective of civil servants at audited government organisations involved in performance audits conducted between 2018 – 2021. The following research questions guide this thesis:

***Research Question 1:*** “*What was the impact of the Dutch Court of Audit's performance audits on the audited government entities?*”

***Research Question 2:*** “*Which factors contributed to the impact of the performance audits conducted by the Netherlands Court of Audit?*”

This thesis is structured into eight chapters. In the first chapter, a literature review is provided, where the role of SAIs in public sector auditing is discussed—followed by explaining the SAIs' shift to performance auditing in the public sector. The literature review concludes with an overview of existing studies' findings on the impact of performance audits. The literature gap and the study's relevance are presented in the second chapter. In “Theoretical Framework”, the theoretical framework of this study and conceptualisations of essential terms are presented. Afterwards, chapter four covers this thesis' methodology and research design, including operationalisation of impact, information on the survey, data collection, and a timeline of the survey period. The response rates and results of the statistical analysis are presented in “Results”. In “Discussion”, the results are discussed, the research questions are answered, and the limitations of this thesis are presented. Finally, chapter eight concludes and provides suggestions for future research. The survey used is attached in appendix 1.

## Literature review

In this chapter, an overview of the literature is provided. The first section focuses on the SAIs and their role in public sector auditing. The second part discusses how performance auditing emerged in public sector auditing and covers what performance auditing is. Afterwards, an overview of the findings of existing studies on the impact of performance audits conducted by SAIs is discussed.

### Supreme Audit Institutions and public sector auditing

A SAI conducts public sector auditing within the outline of its constitutionally enshrined mandate, where the SAI's independence and power of discretion to perform its audit duties are outlined. The mandate defines the responsibilities of the SAI's public sector auditing functions and specifies other tasks the SAI will perform (ISSAI, 2019, p. 7). A short description of public-sector auditing can then be the systematic procedure of objectively gathering and assessing evidence to determine if the information and implemented policies/projects meet the established criteria (ISSAI, 2019).

Public sector auditing is deemed vital as it offers independent and objective judgements, information and evidence about the management and performance of government policies, programs, and operations to legislative and oversight bodies and the general public. Therefore, public sector auditing contributes to accountability and transparency (INTOSAI, 2019, p. 10; Pollitt, 2003; Marchi & Bertei, 2016; D'hoedt & Bouckaert, 2011). Accountability and transparency are fundamental as the public resources and services provided, or policies are implemented through resources derived from taxation and other public sources (INTOSAI, 2019, p. 19; OECD, 2016; Leeuw, 2006). As a result, public sector entities must be held accountable for their management, performance, and use of public resources, as they are accountable to those who contribute to public resources. The management responsibility of public resources used by public administration entities is entrusted to an entity, the SAI.

Public sector auditing can be broadly distinguished into compliance, financial, and performance audits. This thesis focuses on performance audits which are audits that focus on whether programmes and institutions act according to the principles of economy, efficiency, and effectiveness (Bourn, 2007; Funkhouser, 2011; D'hoedt & Bouckaert, 2011; Marchi & Bertei, 2016; OECD, 2016; INTOSAI, 2019). In the next section, the origins of performance audits in the public sector is provided.



## New Public Management and performance audits in the public sector

The change to performance auditing of the public sector started around the 1970s, as SAI gained increased competencies as the role of evaluators to assess public sector entities' policies and working methods. The 1980s, however, are remarkable due to the significant changes implemented in public sector auditing because of the evolving perspectives and public administration approaches, specifically the New Public Management (NPM) movement, which pushed for performance audits in public sector auditing. (Troupin et al., 2010; D'hoedt & Bouckaert, 2011).

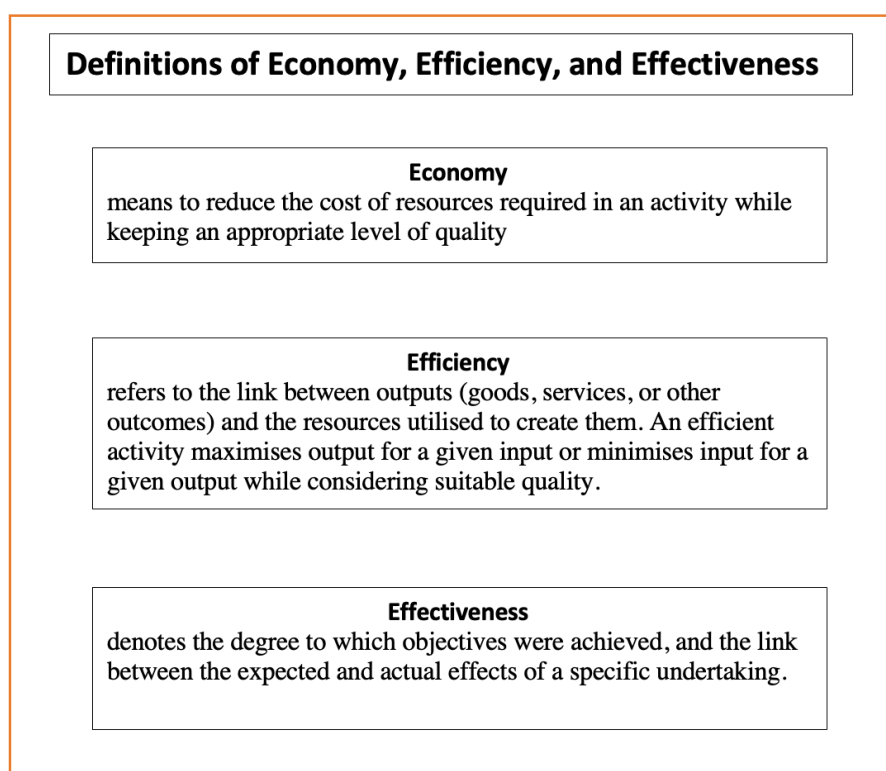
The NPM movement sought to reduce public expenditure, improve public services quality, increase the efficiency of government operations, and increase the effectiveness of to be implemented policies (Marchi & Bartei, 2016; Reichborn-Kjennerud, 2014; Hyndman & Lapsley, 2016; Lapuente & Van de Walle, 2020). NPM aimed to change the public sector towards a corporate structure /corporate management style (Lonsdale et al., 2011; Marchi & Bartei, 2016; Mattei et al., 2021, Reichborn-Kjennerud et al., 2018) with “explicit formal, measurable standards and measurement of performance and success” (Hood, 1991, as cited in Hyndman & Lapsley, 2016, p. 386). This change led to “growing delegation, which led to increased use of audit and control mechanisms” (Hood, 1991, as cited in Reichborn-Kjennerud, 2013, p. 680). Jointly with NPM, the New Public Governance (NPG) movement fostered the shift from compliance audits - which refers to public sector auditing focused on whether accounting practices were conducted according to rules and regulations - to performance audits (Mattei et al., 2021, p. 95).

The NPM and NPG movements emphasised a performance logic in the public sector and advocated using performance audits to assess the performance of individual public sector organisations' projects and policies and their management (Leeuw, 1992). The central assumption and benefit of performance auditing was the belief that business-like practices would contribute to the economy, efficiency and effectiveness of organisations in the public sector by fostering streamlined processes, better policy preparation, and improved cost insight (Leeuw, 2006; Alford & Hughes, 2008). Furthermore, performance audits are deemed fundamental by the movement's proponents as such audits also offer insight into government failures and help detect fraud and corruption (INTOSAI, 2021; ISSAI, 2019).

Performance auditing has commonality with policy evaluations, as both seek to contribute to knowledge about why and how a policy was (un-)successful by providing insight into the reasons and causal mechanisms that foster success or failure (Leeuw, 1992; Put, 2006; OECD, 2020, p. 5). Both performance audits and policy evaluations are concerned

with accountability, which often is economy-, efficiency-, or effectiveness-oriented accountability (Day & Klein, 1987, as cited in Leeuw, 1992). Moreover, both follow a problem and solution strategy to improve government functioning (Furubo, 2011; OECD, 2016; Marchi & Bertei, 2016; INTOSAI, 2021). They are, however, not synonyms, as highlighted by Van Loocke & Put (2010), as performance audits take place ex-post, whereas policy evaluations may also be ex-ante. Furthermore, policy evaluations question the objectives of the policy, which performance audits are not concerned with. They mainly measure whether the objectives are realised according to the “e” principles.

The primary purpose of SAIs in conducting performance audits is to foster impact and produce actions of change by providing recommendations to the audited entities’ to work towards the e-principles and deliver the best practices to improve public sector service delivery, accountability, and transparency (Leeuw, 2011, p. 233; Pollitt et al., 1999; Pollitt, 2003; INTOSAI, 2021; Rana et al., 2021; Alwardat & Basheikh, 2017). Below in figure 1, the definitions of each principle of performance audits are provided and will be elaborated further in the text below. The definitions used are derived from Bourn (2007, p. 57).



*Figure 1 - Definitions of the "E" principles based on Bourn (2007)*

Based on each “e”, performance audits can be further distinguished into three types. An *economy performance audit* assesses “the input in terms of how well the cost of these resources is minimised” (Öhman, 2015, p. 166; INTOSAI, 2021). The aim is to minimise the resources used to perform tasks. An *efficiency performance audit* “examines the relationship between output in terms of services or products, and the input used to produce it” (Öhman, 2015, p. 166; INTOSAI, 2021). Therefore, this type of performance audit is concerned with productivity. Finally, an *effectiveness performance audit* “assesses to what extent goals are achieved” (Öhman, 2015, p. 166; INTOSAI, 2021).

Ideally, performance audits produce actions of change as SAIs identify the problems and provide recommendations to solve the issues identified. Through performance auditing, performance audits are assumed to be vital for the functioning and quality of government. These recommendations are ideally implemented by the auditee to change their practices for the better (Leeuw, 2011; Hay & Cordery, 2016; Torres et al., 2019; OECD, 2020; INTOSAI, 2021). However, the practice of performance audits is founded on claims that it has a beneficial effect on public administration and society, with little empirical evidence for these claims. Therefore, the impact of performance audits conducted by SAIs remains an ambiguous topic, which is why it is fundamental for scholars to analyse new cases to examine impact further, and to assess what factors account for impact. But also to highlight shortcomings that limit actions of change that SAIs should produce to improve their impact and goal to contribute to government functioning. A few studies have examined the impact of SAIs’ performance audits on public administration and the factors that foster impact. The findings of these studies and other characteristics of this literature are discussed in the next section.

### [The impact of performance audits on public administration](#)

Studies on public sector performance auditing examine performance audits at various governance levels aimed at improving government effectiveness and efficiency, ranging from local, national, federal, cross-level, international, central, to agency levels (Mattei et al., 2021, p. 98; Torres et al., 2011; Weets, 2011). Different studies examine different topics or elements of performance auditing in the public sector, where some scholars focus on the independence of the audits conducted by SAIs (e.g. Schillemans & van Twist, 2016; Lonsdale, 2008; Triantafillou, 2020), and others are interested in the legitimacy of SAIs and their performance audits (e.g. Hazgui et al., 2022; Funnell & Wade, 2012). However, a literature assessment by Bonollo (2019) highlights that recent research on the impact and

usefulness of performance audits conducted by SAIs has grown as a topic of interest (e.g., van Looke & Put, 2011; Funkhouser, 2011; Leeuw, 2011; Morin, 2014; Reichborn-Kjennerud & Johnsen, 2015; Raudla et al., 2015; Desmedt et al., 2017; Torres et al., 2019). The observation is also shared by Torres et al. (2019). They find that performance audits have gained increased academic and professional attention (p. 432).

The first and key observation in the literature is that existing studies on the impact and usefulness of performance audits have a geographic concentration, focusing on Anglo-Saxon countries like the United Kingdom, Australia, and New Zealand (e.g. Jacobs, 1998; Guthrie & Parker, 1999; Morin, 2008, 2014; Manaf & Athirah, 2010; Lonsdale et al., 2011; Bonollo, 2019). Over time, studies also examine countries in Western- and Northern-Europe and North America (e.g. Morin, 2001; Greiling, 2005; Morin, 2008; Greiling, 2013; Reichborn-Kjennerud, 2013; Morin, 2014; Desmedt et al., 2017; Reichborn-Kjennerud & Johnsen, 2015; Reichborn-Kjennerud & Vabo, 2017; Mattei et al., 2021). More recently, a few exceptions study Eastern-European, African, and Middle-Eastern countries (e.g. Gildenhuis & Roos, 2015; Raudla et al., 2015; Alwardat & Basheikh, 2017; Qaid & Alhamidi, 2020).

Increasingly, a very small number of comparative studies are also conducted (e.g., Torres et al., 2019; Reichborn-Kjennerud et al., 2018; Pierre & de Fine Licht, 2019). However, these comparisons are again mainly focused on Anglo-Saxon countries, and the influence of performance audits on the relevant administration in these regions (e.g., Politt, 2003; Azuma, 2005; Reichborn-Kjennerud et al., 2018; Johnsen et al., 2019; Torres et al., 2019). This bias toward Anglo-Saxon countries can be explained according to Rana et al. (2021). They argue that the focus is due to “the presence of well-defined public accounts committees, political stability, robust public opinion, and unwavering media attention in Anglo-Saxon countries are vital institutional variables contributing to performance audits’ importance and thus the role of SAIs in these countries” (Rana et al., 2021, p. 14). A similar conclusion is reached by Torres et al. (2019).

Another observation concerns the methodology of existing studies. When assessing the literature, it becomes clear that it is dominated by qualitative research methods and case studies (Bonollo, 2019; Rana et al., 2021). Various scholars have highlighted that existing studies tend to be methodologically weak and anecdotal in design (e.g. Van Looke & Put, 2010; Bonollo, 2019; Rana et al., 2021; Hay & Cordery, 2021). Furthermore, these scholars also highlight that the approaches and research design of the studies differ, which affects the chances of comparison. Slowly, increased quantitative analyses are conducted where Morin’s works (2001, 2008, 2014) are pivotal; other examples of more recent quantitative analyses

are conducted by e.g. Reichborn-Kjennerud (2013, 2018), Johnsen et al. (2019), and Desmedt et al. (2017). Despite, these studies, the number of quantitative studies remains low.

For most cases analysed, studies find that the SAIs' performance audits foster a moderate positive impact (Van Loocke & Put, 2011; Morin, 2008, 2014; Raudla et al., 2015; Put, 2018; Desmedt et al., 2017; Johnsen, 2019). Desmedt et al. (2017) studied Belgium and find that the moderate impact observed is mainly conceptual in nature. In the case of Estonia, Raudla et al. (2015) find that the surveyed public servants believe that performance audits are beneficial even if no specific changes are implemented to organisational policies or practices. However, they find that performance audits had less impact on how quickly the audited organisations adopted changes. Evidence shows that the impact of performance audits is not radical but relatively slow and subtle (Morin, 2008, 2014; Raudla et al., 2015; Desmedt et al., 2017; Reichborn-Kjennerud, 2018). If impact occurs, the question that follows is, what factors contribute to the impact measured?

For Belgium, Desmedt et al. (2017) find that the auditor-audited relationship, the political will, the will of central authorities, and the willingness of civil servants at the base of the audited organisation were important. For Belgium, the role of parliamentarians was indirectly important to foster impact. The relevance of the recommendations was also an essential factor influencing impact. Similarly, Reichborn-Kjennerud (2014), Pierre De Fine Licht (2019), and Parker et al. (2020) find that impact tends to occur if the audited organisation perceive that the auditors support the audited organisation's priorities and objectives. Furthermore, they find that impact is more likely to occur if the relevance of the recommendations matches the audited organisation. For Belgium, the role of parliamentarians was indirectly important to foster impact.

Morin (2001, 2008, 2014) finds that the relevance of the audit recommendations, the political will, the willingness of central authority, and the willingness of civil servants at the base of the audited organisation are essential. In addition, the place of the recommendations within the priorities of the management at the audited organisational is a vital factor for fostering impact in the Canadian case. Furthermore, Morin (2008, 2014) finds that the intervention of parliamentarians is vital to the impact auditors can exert through performance audits. In addition, media attention may cause negative effects on the management of the audited organisation. Furthermore, Morin (2014) finds that the impact is weak or does not occur if the recommendations do not fit the will of central and political authorities.

For Norway, Reichborn-Kjennerud's (2018) analysis shows that impact occurs when change is implemented due to the audit, and instrumental, institutional, and political factors

influence how the audited entities make and implement changes (p. 1440). Similarly, Johnsen et al. (2019) conducted a comparative analysis of performance audits in four Nordic countries and identify that the legitimacy of SAIs, the audit quality and the effect of media attention are important determinants of impact (p. 159).

Finally, for Estonia, factors such as the auditors' perceived expertise, auditors' willingness to engage in dialogue with auditees, and the quality of the audit report, affected how useful the audit was perceived and the impact (Raudla et al., 2015).

## **Literature gap and research relevance**

### **Literature gap**

As a limited number of studies have been conducted on the impact of SAIs' performance audits, further research and new insights are necessary (Van Looke & Put, 2011). Based on the literature review, to the best of the author's knowledge and research, no study exists that examines the impact of performance audits conducted by the Netherlands Court of Audit on the Dutch administration. Literature on The Netherlands' SAI and performance audits does exist but tends to be outdated by approximately ten years and is mainly qualitative. These existing studies mainly provide general summaries and descriptive analyses of the functioning of the Court and its various types of audits (van Looke & Put, 2011; Summa, 1999; Brusca et al., 2015). However, they do not analyse the impact of the performance audits conducted by the Court, which indicates a gap in the literature. The closest study that touches upon the topic of the impact of performance audits in The Netherlands concerns one study that focuses on Rotterdam's municipal level performance audits (Weets, 2008).

The belief that performance audits conducted by SAIs contributes to the improvement of governments in liberal democracies regarding government policies and objectives' effectiveness and overall service delivery to its citizens (Van Looke & Put, 2010; INTOSAI 2021; OECD 2016). As well as, the goal of the Netherlands Court of Audit to contribute to the improvement of the functioning of the government through performance auditing begs the question of what the impact of its performance audits is in practice. This thesis contributes to the literature by conducting a first study on the impact of performance audits conducted by The Netherlands Court of Audit. Below, the thesis' research relevance is presented.

## Research relevance

### Thesis' academic relevance

A new and first Dutch study is relevant as it can provide further and potential new insights into the impact of performance audits contributing to the literature. Furthermore, examining a new case allows scholars to compare and identify whether the findings of previous case studies on impact apply to other new cases. This may help place the results of existing studies firmer in the literature if similarities are found and for comparisons of findings.

Furthermore, impact and the factors fostering impact may differ per case. Through new case studies, scholars and practitioners may gain new insights by learning about relevant factors that explain differences in impact. Such studies are encouraged by van Looke & Put (2011), who call for more studies on SAIs and their impact that have not been analysed in the literature or tend to be outdated.

Scholars have also raised the lack of quantitative studies as a significant shortcoming in the literature (e.g. Bonollo, 2019; Marchi & Bertei, 2021). To address this literature gap, this thesis conducts a quantitative study to examine the association between the factors that cause impact and overall impact.

### Thesis' societal relevance

This study is socially relevant as it aligns with the Netherlands' Court of Audit's 2021 – 2025 strategy, where impact is one of the central pillars (Algemene Rekenkamer, 2021a). As no study has examined the Court's impact, the findings may be relevant for the Court, as it is actively working on its impact. The results may help the Court implement changes to improve its impact. Furthermore, as the Court is currently designing a new impact dashboard, the findings of this thesis may provide valuable information that the Court can incorporate into this new impact dashboard to track its impact.

In addition, the current strategy of the Court seeks to actively audit the performance of government policies (Algemene Rekenkamer, 2021a). For this strategic goal of the Court, the impact of its performance audits is especially interesting to analyse. Studying the impact of the performance audits allows assessing the effectiveness of the Court's audits and their recommendations based on the experience of civil servants of audited organisations. Therefore, the study captures the practicality and usefulness of their recently conducted performance audits. Through this study, the Court will acquire a recent assessment of its performance audits' impact on the audited organisations, allowing it to gain insight into its

performance audits impact's contribution and shortcomings. The Court can use the study's findings to improve its impact by implementing changes it deems necessary in a more targeted manner based on this study's results.

Furthermore, as the Netherlands Court of Audit is part of INTOSAI and follows INTOSAI standards, this study is relevant as SAIs must monitor the impact of their recommendations. For the Netherlands Court of Audit, they monitor the implementations through a follow-up monitoring of the recommendations (*voortgangsmeter aanbevelingen*)<sup>2</sup>. Through this tool, the Court tracks whether its recommendations are implemented (Algemene Rekenkamer, n.d.-a). The results of this study can be used complementary and may provide new information about the audit recommendations and their implementation by the audited organisations.

Having discussed the relevance of this thesis, the following chapter covers the theoretical framework that this study uses to assess the impact of the Netherlands Court of Audit.

## Theoretical framework

In this chapter, the theoretical framework of this thesis is presented. The first subsection covers the conceptualisation of impact. The second section provides an overview of how impact can be explained using a theoretical model proposed by Van Looke & Put (2011).

### What is impact?

Impact is an ambiguous term that can denote many different things. Therefore, a conceptualisation of impact is necessary before moving further. In this paper, the definition of impact of performance audits formulated by Lonsdale (1999) is used, where the impact of performance audit refers to “the direct or indirect effect or influence that an SAI can have on the practices, performance and culture of the audited entity as a result of its performance audit work” (p. 171). Following this definition, one can only speak of impact if a change occurs. This change can be positive or negative or, in some cases, coincide (Lonsdale, 1999). Furthermore, impact is dynamic and may occur in various ways, for example, as the result of the auditors' recommendations or the influencing or initiating of a debate on a practical subject.

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<sup>2</sup> [\*voortgangsmeter aanbevelingen\*](#)



Having established a definition of impact, a distinction can be made between different types of impact of performance audits. As observed by Van Looke & Put (2011), some scholars also distinguish other uses: interactive impact and political legitimising (pp. 182 – 183). However, as this is the first study of The Netherlands Court of Audit's performance audits' impact, this thesis only focuses on the three traditional types of impact – instrumental, conceptual, and strategic (Kirkhart, 2000; Cummings, 2002; Widmer & Neuenschwander, 2004).

*Instrumental* impact refers to the use of performance audits to influence policy decisions or provide solutions to specific problems and assumes a linear process where research contributes to policy knowledge (van Looke & Put, 2011, p. 180). In this case, the audit recommendations should have an immediate impact with visible changes undertaken by the audited entities based on the results or the audit report. In this case, auditing produces knowledge, which produces a source of inspiration for policy officers. Since the SAIs' primary goal is to enhance government performance, this rationale is also the prevalent perspective of SAIs, and points towards that SAIs tend to approach impact instrumentally. (Van Looke & Put, 2010, 2011).

*Conceptual* impact is the second type, which tends to occur during the auditing process and after the publication of an audit report. Studies find that conceptual impact takes precedent over instrumental and strategic impact (van Looke & Put, 2011; Cumming, 2002). Conceptual impact is mainly related to Weiss's (1977) concept of audit or evaluation enlightenment input and refers to a learning process and/or change in a cognitive or intellectual context. Here, knowledge gradually affects policy in various ways. One example is that audit reports may provide the audited entities with a better understanding of a particular policy measure or the causal mechanisms of a potential dysfunction. The impact is conceived as cognitive in this perspective and will not necessarily convert into tangible or concrete change (Van Looke & Put, 2011, p. 182).

The last type is *strategic impact*, also known as tactical impact. This type refers to using audit reports as instruments in debates or negotiations, affecting decision-making. Here, knowledge increasingly pervades policy in several ways, leveraging knowledge to influence decision-making processes (van Looke & Put, 2011, p. 181).

The different types of impact discussed above may overlap and influence one another, implying that they are not mutually exclusive. An audit may serve multiple purposes, and in these cases, the different uses can best be interpreted as “intermediary variables starting off other forms of impact” (van Looke & Put, 2011, p. 181).

Having differentiated the different types of impact, to understand and assess impact, the role of time must be considered, as audited entities need time to place or incorporate the audit findings and recommendations. Performance audits may foster impact directly, during, and after a long undefined time. This implies that impact requires time and cannot always be measured immediately, as fostering impact may be a short but also a long process (Cerna, 2013).

Kirkhart (2000) has pointed out the relevance of time and distinguishes three types of impact based on time. The first one concerns *immediate impact*, which occurs immediately during the actual planning and implementation of the audit. The second one is the *end-of-cycle impact*, which coincides with the final evaluation process and the conclusions. Finally, *long-term impact* denotes the situation when the findings of the audits and the recommendations are used promptly after the audit, but not necessarily immediately.

Impact is dynamic and not isolated in time. Consequently, the different types of impact (conceptual, instrumental, and strategic) and the time factor should be considered separate from each other, as the different types are not strictly constrained to a specific time (Van Looke & Put, 2011; Kirkhart, 2000). For instance, conceptual impact is not always associated with impact in the long-term a long-term impact, and instrumental impact does not always correspond with impact in the short term. Moreover, performance audits conducted two to three years ago may have a more noticeable impact than performance audits that took place more recently, e.g., one or two years ago, where actions of change are still discussed or in the early stage of implementation, which means that the impacts cannot be measured yet. As a result, impact may change over time.

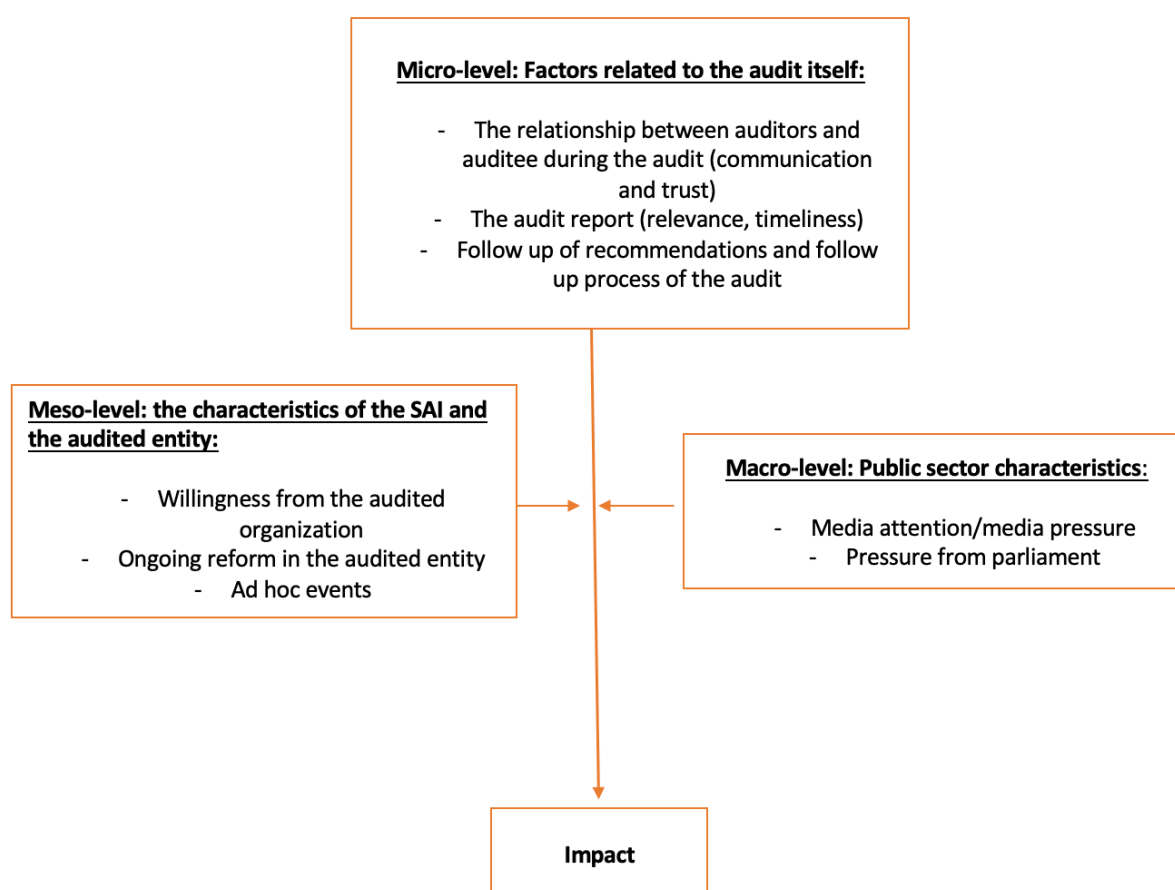
### Explaining impact – factors that may foster impact

Examining which factors contribute to impact is relevant to understanding the different types of impact that performance audits may have. Based on a literature review of fourteen studies, Van Looke and Put (2011) created a conceptual framework of plausible causal factors that may influence performance audits' impact, which they identified as reoccurring in their review of fourteen studies. Their framework is based on the literature on policy evaluations, where impact is the dependent variable, and the factors that facilitate impact are the independent variables (Van Looke & Put, 2011, p. 176). This conceptual framework developed by Van Looke & Put (2011) is used to answer the research questions. This framework suits this thesis' objective as this conceptual framework focuses on SAIs

operating at the central level and not the local audit bodies at the provincial or municipal level. This is essential as they have significant differences (Van Loocke & Put, 2011, p. 176).

The various factors are modelled and ordered at three levels. The first concerns factors at the micro-level, referring to factors related to the audit itself. The second is the meso-level and concerns factors related to the characteristics of the SAI and the audited entities. Finally, factors at the macro-level concern the public sector (Van Loocke & Put, 2011, p. 184). As it is impossible to go through all the factors at the three levels in-depth, it is recommended to refer to the original analyses of Van Loocke and Put (2011), where they elaborate on the factors.

Figure 2 visualises the framework and the three levels. It is important to note that when discussing these factors, Van Loocke & Put (2011) do not distinguish them based on the different uses of impact discussed in the section above.



*Figure 2 - Model of the factors that may influence performance audits' impact*

## Assumptions

For this research, instead of hypotheses, some assumptions are formulated. To assess the impact on public administration, scholars have employed institutional theory extensively to examine the changes and adaption of public sector activities. Studies find that change in public administration takes time, are moderate and cannot always be observed (e.g., Johnsen, 2005; Pina, Torres, & Yetano, 2009; Ribeiro & Scapens, 2006). Based on the institutional literature and case studies on impact of Belgium (Desmedt et al., 2017), Canada (Morin, 2008, 2014), Estonia (Raudla et al., 2015) and Norway (Reichborn-Kjennerud, 2018), where they found that impact occurs moderately, slowly, and subtly. Based on these studies, this study assumes that *“The impact of performance audits conducted by the Dutch Court of Audit will have a moderate impact on the audited entity”*.

From previous research and literature on policy evaluation and institutional theory, it can be expected that if impact is observed, the nature of such impact will most likely be conceptual (Cummings, 2002; Desmedt et al., 2017). In particular, an auditee’s identity and organisational culture shape its perceptions, which affects how an organisation looks at issues in a way that hinders it from seeing the complete picture and how it deals with recommendations to foster change (Lounsbury, 2007). As these perceptions may impede the implementation of changes, a fundamental aspect of change is providing new insights, knowledge and findings to stimulate learning and discussions leading to cognitive change, which is not always tangible (Cummings, 2002; Elliott, 2020). Therefore, the second assumption of this thesis is; that *“If impact is observed, the nature of the impact will be mainly conceptual”*.

Thirdly, this study assumes that the relationship between auditors and audited entities is vital in fostering impact. As found by the literature review of Van Loocke and Put (2011) and other studies conducted by e.g. Parker et al. (2020), Reichborn-Kjennerud, (2014), Raudla et al. (2015), and Desmedt et al., 2017), the relationship between auditors and auditees is a recurrent and essential factor for impact. This is not surprising since auditing is a two-way relationship, where cooperation is inevitable and working in a constructive setting is deemed fundamental; a good relationship between the actors may positively benefit and a negative one vice-versa. As Pierre & De Fine Licht (2019) mentioned, the modus operandi has changed where SAIs seek to have a continuous dialogue between the auditors and the audited. Similarly, Schelker (2012), Van Acker et al. (2015), Parker et al. (2020), Raudla et al. (2015), and Etverk (2002, as cited by van Loocke & Put, 2011) find that collaborative

processes with regard to more empathy towards the audited entity are essential for impact to occur. As the Netherlands Court of Audit has a long history of engaging with ministries and other government bodies, this factor may be important for impact due to its continuous dialogue with other government entities. As a result, the third assumption is that *“The auditor and audited relationship is an important factor in fostering impact”*.

Finally, the literature also points out that the factor relevance of audit recommendations is essential for impact on the audited organisation. Studies find that performance audits recommendations tend to have more impact when the recommendations are shared by the audited entities, align with the auditee’s objectives, and are not too radical (Johnston, 1988, as cited in Van Looke & Put, 2011; Morin, 2001, Morin, 2008, Morin, 2014; Desmedt et al., 2017; Parker et al., 2020). Implying that when these conditions are met, impact is most likely to occur as the auditee will take actions to implement change. In contrast, a lack of impact will be observed when the auditee deems the audit recommendations irrelevant or unsuitable (van Looke & Put, 2011). As a result, the final assumption of this paper is that *“The relevance of recommendations matters for the impact of performance audits”*.

## Methodology & Research Design

### Measuring the impact of performance audits

One important aspect of this study is to describe how impact is measured to examine the impact of the Netherlands Court of Audit’s performance audits. A first important point that must be raised concerns how the impact was measured in the fourteen studies Van Looke & Put (2011) used to develop the model. When assessing impact, counting the recommendations implemented by the audited entities is a common measure of evaluating impact used by the studies that van Looke & Put (2011) assessed. They highlight that this measure has issues, as sometimes not implementing recommendations can be good, as recommendations do not always foster positive effects. At times, adverse effects may occur. Thus, the number of implemented suggestions is a measurement with serious caveats. Morin (2001) also pointed out that this is a caveat as this measure tells little about the actual impact and influence of the audit on the audited organisation.

As this measure is included, the model has some caveats and has consequences of measuring impact, which Van Loocke & Put (2011) acknowledge, highlighting the following issues. Firstly, as the number of recommendations implemented is a standard measure, this measure is only helpful in assessing the instrumental impact. As a result, it does not consider other types of impacts and creates a bias. Secondly, counting implemented recommendations says nothing about the process of implementing recommendations, nor does it say anything about the recommendations themselves. Furthermore, the framework does offer the ability to make any statements regarding the complexity of implementing suggestions in terms of financial and/or social terms.

Another caveat of the framework of Van Loocke & Put (2011) is that it does not account for changes during the audit process, which hinders measuring impact. Besides the audit, the audit process may also foster impact (Kirkhart, 2000). For instance, it may be the case that during an audit process, improvements are made by the audited entities as a result of communication or other informal processes with auditors through which audited entities gain clarity and understanding of the issue/shortcoming (van Loocke & Put, 2011). As a result, auditors conducting a performance audit will not formulate any recommendations, as these may already be implemented during the audit. In these cases, impact has occurred but is not included in the final stage of the audit and is missing when using this framework.

As the framework of van Loocke & Put (2011) has these shortcomings. The measurement instruments of impact identified by Morin (2008, 2014) are used to complement the framework and provide insights into the facilitating factors. She modelled the factors in a structured survey to operationalise the dependent and independent variables, which this thesis follows. The survey is designed based on a qualitative assessment of six audits conducted by the Auditor General of Quebec and Auditor General of Canada (Morin, 2001). Morin's structured survey (2001, 2008, 2014) allows scholars to assess impact and factors that may influence performance audits' while accounting for the difficulties of measuring impact.

The use of this survey can be justified as it is the only one available and tailored to assess the impact of performance audits of SAIs, which can be applied universally in various contexts, such as the different traditions of SAIs. For instance, The Netherlands Court of Audit has a board model, whereas Canada and Australia follow a Westminster tradition. France and Belgium follow a Napoleonic tradition (Department for International Development, 2004; World Bank Group, 2005). The external validity for the different SAIs contexts makes the survey a suitable measurement instrument to gain insight into the impact of performance audits conducted by The Netherlands Court of Audit.

Additionally, this operationalisation offers insight into the extent and nature of impact (the dependent variable of the first research question) and provides the opportunity to identify which factors facilitate/influence impact (the second research question). Furthermore, using this structured survey, a survey with standardised questions and answer possibilities will enable scholars to quantify results and allow the researcher to conduct a quantitative analysis (Cheung, 2014).

Morin's (2008, 2014) structured survey operationalises impact through twelve themes, whereas in this study, only ten are used <sup>3</sup>. Taking these themes and conditions as complementary to the framework of Van Loocke & Put (2011) allows the researcher to measure the three types of impact (instrumental, conceptual, and strategic) and the level of impact (micro, meso, and macro) for the Dutch case. For an in-depth description of the themes and conditions, it is recommended to consult the original work by Morin (2001, 2008, 2014). Below, the ten themes are listed, and where applicable, the type of impact is mentioned in parentheses.

- *The contribution of performance audits (instrumental/conceptual);*
- *The relevance of auditors' recommendations <sup>4</sup>;*
- *The influence exerted by the performance audit on auditees' management practices (instrumental);*
- *The influence exerted by the performance audit on the audited organisation's relations with stakeholders (instrumental);*
- *The usefulness of audit reports (instrumental/conceptual/strategic);*
  - *Instrument of change = instrumental impact*
  - *Reference instrument = conceptual impact*
  - *Negotiation instrument = strategic impact*
- *The concrete actions taken by audited entities following the performance audit (instrumental);*
- *The organisational consequences of audits;*
- *The personal consequences for civil servants of audits;*

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<sup>3</sup> As this thesis conducts a first case study of The Netherlands, elements that are nice to have but not necessary are removed from this survey, which is why only ten themes are used, as "preventive effects" and "relations with interest groups" are excluded.

<sup>4</sup> Morin attributes the relevance of audit recommendations as a part of impact, whereas van Loocke & Put (2011) attribute this factor also as a potential influenceable factor. This study follows the way of van Loocke & Put (2011).

- *The perceived overall impact on the management of the organisation that was audited.*
- *The overall effect of performance audits*

Another benefit of Morin's survey (2008, 2014) is that it enables scholars to identify and assess the role of conditions that may influence the Court's ability to foster impact, providing scholars with further insight into how impact occurs. In the survey, respondents were asked if any of the conditions listed below, if applicable, facilitated or impeded the implementation of audit recommendations:

- *The willingness of civil servants at the base of the audited organisation;*
- *The departure of key people in the audited organisation;*
- *The location of the auditor's recommendations vis-à-vis the audited organisation's priorities;*
- *The willingness of political and central authorities;*
- *The timing of the audit;*
- *A major reorganisation in the audited organisation or reform on the government level;*
- *Relationship with the auditors*
  - *Auditor's credibility*
  - *The legitimacy of auditing from auditors*
  - *Auditor's leadership style*
  - *Auditor's communication style*
  - *Auditor's level of openness*
- *Relationship with auditors; sources of discontent*
- *The reaction of parliament;*
- *Media attention.*

### Case selection

For this thesis' research design, a key clarification for this study's approach concerns what this study includes as performance audits to measure impact. As Summa (1999) discusses, performance audits and many other evaluations often follow a performance auditing logic but may not be termed performance audits. Instead, these later evaluations are individually tailored projects conducted with a performance audit logic (Summa, 1999, p. 16). As a result, "performance audits tend to vary in scope, length and focus" (Summa, 1999, p. 16).



Therefore, it is not surprising that evaluations conducted by SAIs can have the same goals as a performance audit due to their logic and thus be considered a performance audit.

This is also the case for the Netherlands Court of Audit, where some of its audits and evaluations have elements of performance audits but are not called performance audits. For this study, performance audits and other assessments with a performance audit logic conducted by the Netherlands Court of Audit, but not necessarily termed performance audits, are considered and will be discussed in the following paragraphs.

To set a baseline, for the Netherlands Court of Audit, performance audits (in Dutch: *Doelmatigheids Onderzoeken*) are concerned with auditing topics over an extended period. They tend to be longer in scope, take more time, are more in-depth, and aim to analyse the performance of specific government organisations' projects or policies (Algemene Rekenkamer, 2016). Other relevant evaluations that the Netherlands Court of Audit conducts that follow a performance audit logic are regulatory audits (in Dutch: *verantwoordingsonderzoeken*) and reports. Regulatory audits and rapports are similar to the performance audits that the Netherlands Court of Audit conducts, as they all entail the auditing keywords of effective, economical, and efficiency ("*zinnig, zuinig en zorgvuldig*") and have similar objectives (Algemene Rekenkamer, 2016).

The regulatory audit is conducted with a performance logic, assessing whether public money is spent according to regulation. In addition, the regulatory audit also examines the "ministries' operational management and determines whether the policies had the intended results" (Algemene Rekenkamer, 2017b). Therefore, another subtle difference is that a regulatory audit resembles a performance audit focusing more on economy and effectiveness.

The main difference between the Court's performance audits, its reports and regulatory audits is that regulatory audits and reports are more compact, smaller in scope and length than performance audits. Therefore, regulatory audits and reports can be seen as mini-performance audits. The benefit of the regulatory audits and reports is that assessments can be acquired quicker than a traditional performance audit conducted by the Court (Netherlands Court of Audit, personal communication, 2022).

As the objective, nature, and logic of regulatory audits and some reports follow a performance auditing logic, these have been included in this study to assess the impact of performance audits conducted by the Netherlands Court of Audit.

In this study, civil servants who experienced one or more performance audits between 2018 – 2021 are the research unit. To conduct the study, the selected period is 2018 – 2021, which is similar to existing case studies, where the chosen audits tend to date from four or

more years ago (van Looke & Put, 2010, 2011; Desmedt et al., 2017; Morin, 2008, Morin, 2014). The choice for these four years is because going back too much in time may result in recalling issues for the respondents. Especially with the Covid-19 pandemic, the selected period is essential, as this event may have affected the ability of civil servants to recall the performance audits that took place pre-pandemic. However, by being too close to the present time, the impact of the performance audit may not be measurable yet as change requires time, which is why the two years before the pandemic are included.

In contrast to the Belgium (Desmedt et al., 2017) and Canadian studies (Morin 2008, 2014), the researcher received help from researchers at the Netherlands Court of Audit, where researchers at the Court provided the contact details (email addresses of civil servants) and information about the relevant audits to the author conducted between 2018 – 2021. A list of 415 email addresses were compiled by the Court and shared with the researcher.

To limit the issue of nonresponse and stimulate more responses, the Netherlands Court of Audit also provided support. The director of one audit department at the Court sent an email to other audit departments' directors asking to inform their contact persons and the civil servants at the respective organisations about this study. Furthermore, a researcher at the Court sent another email to the contact persons at the various government organisations to remind and inform them about this study. These emails were deemed essential to reduce confusion amongst civil servants and hopefully gain more responses by informing them about the research.

### Survey design

The survey designed by Morin (2008, 2014) is used to collect data. However, some changes have been made, which are discussed in this section. Firstly, to translate the survey to Dutch, the Flemish translation of Morin's survey was done by Desmedt et al. (2017) for the Court of Audit of Belgium and was used as a foundation for this study, with various linguistic changes implemented.

Other changes to the survey relate to the Dutch context and concern, for instance; the type of organisation where civil servants work, the functions of civil servants, the pay scale of civil servants, how long they have worked in their current positions and how long they have worked at their current organisation. During this process, removing certain aspects or answer options for questions is justified as some factors do not apply to the Dutch case. Furthermore, removing these answer options or questions can be justified as a lengthy survey will decrease the response rate and lead to issues of non-response (Ponto, 2015).

As the original survey had a less user-friendly design, another change was implemented to improve clarity and reduce the survey length. This change concerns the double-formulated questions, i.e. asking about the same factor twice, once negative and once positive. These types of questions were formulated into one question.

The questionnaire was designed so that respondents were asked to answer questions regarding the performance audit(s) they experienced. It was mentioned that civil servants involved in various audits should provide an overall assessment of the impact. Therefore, the questionnaire is a self-reporting questionnaire, where the perception of the audited respondent is central. Since perceptions act as a framework for behaviour, they are considered essential. Consequently, it is more plausible that specific behaviours/actions are linked to particular patterns of perception (Egeberg & Trondal, 2009, p. 874), which may provide insights into impact.

The survey was shortened from the original version so that it would approximately take ten minutes for respondents to fill it in. The length of a survey is essential, as a long survey tends to withhold individuals from answering. The structured survey had 29 questions that could be answered as multiple-choice or rank answer options using a seven-point Likert scale. The survey was designed in Qualtrics, provided by Leiden University, with a PC and mobile version for convenience.

The survey has two parts. The first part includes questions about the civil servant's professional background. The second part includes various questions about their perceptions and experience of the performance audit. A caveat of a structured survey is the lack of freedom of answer choices for respondents and the weakened ability for them to express themselves. To account for this shortcoming, the survey's final question is an open text box where respondents can leave comments if they feel something is missing or if they want to highlight a particular aspect. The survey is attached in appendix 1.

### Data collection

As mentioned earlier, before the data collection process, civil servants were informed about this study and that they would be invited to participate. When the data collection period started on May 10, 2022, the civil servants received an email invitation with the link to the anonymous web-based survey in Qualtrics. The study's purpose was mentioned in the invitation, and civil servants were made aware that their responses were anonymised, that the data would be handled with care and that the provided information was confidential and could not be linked to the individual. Furthermore, it was highlighted that participation was

voluntary. It was explicitly mentioned that this study was conducted independently, on personal title, and that the survey data would not be shared with the Netherlands Court of Audit. Only this thesis is shared.

The study consists of a pilot- and non-pilot round. The pilot started on May 10, 2022, and an email invitation was sent to 81 civil servants from three ministries. The pilot ran for four weeks, and reminders were sent to encourage civil servants to fill in the questionnaire on May 24, 2022, and May 31, 2022. Through the pilot, it became apparent that the selected timeframe and survey were suitable as civil servants could fill in the survey and recall their memories. Some civil servants had questions regarding the survey or their participation and emailed the researcher, where clarifications were given. No feedback was received concerning recalling issues during the pilot. Therefore, the same survey was used for the non-pilot round.

For the non-pilot round, the same email invitation was sent to the remaining civil servants from the remaining ministries and government organisations on June 7, 2022. In this round, 231 individuals were contacted, where invalid email addresses were excluded. After sending out two reminders each after one week, the data collection period finished on June 29, 2022.

### Analytical strategy

Qualtrics and SPSS are used to analyse the results. The thesis only reports the global effect of the audits and the factors contributing to or providing insight into conceptual, strategic and/or instrumental impact as elaborated in “Theoretical Framework”. For the first research question, the focus is on descriptive statistics, where the mean and standard deviation of each item in the survey is calculated and provided by the Qualtrics software. When analysing the factors that foster impact for the second research question of the thesis, the mean score for each item was also computed by Qualtrics software. The survey used a seven-point Likert measurement scale. Bonollo’s (2019) analysis of the existing literature recommends using a seven-point-Likert scale to rate SAIs’ audit activities since the scale allows for a comprehensive understanding of measured outcomes. Due to this scale, the variables in the survey are treated as ordinal variables, as it uses rank rather than the assumptions of normality (Minitab, n.d.). Since the normality requirements are not met, a non-parametric Spearman rank correlation coefficient (also known as Spearman’s  $\rho$ / Spearman’s rho) is used. The statistical analysis is conducted in SPSS to examine the associations between the various factors fostering impact and the overall impact measured.

Spearman's  $\rho$  is an effect size determining the strength and direction, negative or positive, of a monotonic relationship between two variables measured at the ordinal or ratio level. Monotonic means that two variables tend to change together; however, the change does not always occur at a constant rate (Field, 2018; Ramzai, 2020). Spearman's  $\rho$  can take a value from -1 to +1. The closer the value to +1, the stronger the relationship, indicating a perfect association of ranks. A Spearman's  $\rho$  of 0 implies no association, whereas a value of -1 denotes a perfect negative association (Laerd Statistics, 2018; Field, 2018).

The advantage of correlational analysis is that trends and patterns in the data can be observed. However, its disadvantage is that variables are not manipulated. Therefore, it must be acknowledged that the findings are insufficient to identify the causes behind the patterns and trends identified.

The strength of Spearman rank correlation in the results section is described using the guide below (Statstutor, n.d.). The results are presented in the next chapter, and both non-significant and significant results (\* $p < 0.05$  \*\* $p < 0.01$ ) are reported for transparency.

- .00 - .19 “negative to very weak”
- .20 - .39 “weak”
- .40 - .59 “moderate”
- .60 - .79 “strong”
- .80 – 1.0 “very strong to positive”

## Results

In this chapter, the results of the survey research are presented. The first section provides information about the response rate. The second part of this chapter presents the results that are used to formulate answers to the research questions.

### Response rate

After cleaning the data received from the pilot round, 31 useable answers were collected. This corresponds to a response rate of 38.27% for the pilot and is calculated as follows:  $(31/81) * 100\% = 38.27\%$ . After sending out the second batch of invitations for the non-pilot round, a total of 311 (pilot & non-pilot round) civil servants from various ministries and agencies were invited via email.<sup>5</sup>

By June 29, 2022, the end of the data collection period, a total of 125 answers (including the 31 useable surveys from the pilot) were recorded. After cleaning the data in Qualtrics and removing 56 partial answers, 69 usable survey answers in total were identified. For the non-pilot round, 38 usable responses are administered. The 56 partial answers were removed and excluded from the statistical analysis as the respondents only filled in the first part of the survey, covering information about their professional background. They did not answer the second part about the audit and its impact. The second part is crucial to conducting the statistical analysis, as respondents are asked to rank the various factors' influence on impact. As these answers were missing in the partial answers, they were removed. This leads to a response rate of 22.19%, calculated as follows;  $(69/311) * 100\% = 22.19\%$ . The low response rate certainly limits the generalisability of this study's findings. Nevertheless, as a first study, the findings may provide insights that future studies can explore further.

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<sup>5</sup> The original list of email addresses provided by the Court was longer and contained 415 email addresses. However, many email addresses were not in use or were invalid and therefore excluded as the invitation was not received. The researcher was notified about this through automatic replies/error messages or contacted by other civil servants informing that these individuals were not working anymore. Therefore, these addresses can legitimately be excluded when calculating the total amount of civil servants, which is why the total N for this study is 311.

Table 1 presents the overall breakdown of the response rate. Table 2 breaks down the response rate by the type of organisation, indicating that respondents work at a ministry (66.67%). Table 3 shows that the sample is relatively equally distributed in terms of the range of experience of the respondents. Of the 69 respondents, 55.07% were involved in more than three audits (table 4). Respondents were asked to mention their role during the audits, where they could select multiple answers. Table 5 shows that most civil servants of audited organisations answered auditors' questions and provided information that the auditors requested.

**Table 1**

*Response rates*

Type of response	Number of respondents	(%)
Completed survey response	69	22.19
Partial non-response/partially completed the survey	56	18.00
Nonresponse	186	59.81
<b>Total number of civil servants surveyed</b>	<b>311</b>	<b>100</b>

**Table 2**

*Response rate by type of organisation*

Type of organisation	Number of respondents	Completed questionnaires (n = 69 = 100%)
Ministry	46	66.67
Agency	4	5.80
Government organisation	9	13.04
Legal person with a statutory task	0	0.00
Other	10	14.49
<b>Total</b>	<b>69</b>	<b>100%</b>

**Table 3***Number of years – current function*

<b>Number of years</b>	<b>Number of respondents</b>
One to three years	24
Three to five years	20
Five years or more	24
Not answered	1
<b>Total</b>	<b>69</b>

**Table 4***The number of performance audits involved*

<b>Number of performance audit</b>	<b>Number of respondents</b>
One	16
Two	9
Three	6
More than three	38
<b>Total</b>	<b>69</b>



**Table 5***What was your role during the performance audit of your organisation*

<b>Your role during the performance audit</b>	<b>Number of respondents</b>
You delivered the information that the auditors requested.	55
You answered questions that researchers had, for instance, during an interview.	58
You validated the results of the performance audit.	45
You wrote your organisations' reaction that was published in the audit.	36
You prepared documents for a parliamentary debate/questioning.	34
You appeared in parliament to answer questions from members of parliament following the investigation.	1

### From the perspective of the auditee, what is the impact of the performance audits conducted by the Netherlands Court of Audit?

Regarding the overall impact of performance audits conducted by the Netherlands Court of Audit between 2018 – 2021, respondents were asked, “How would you rate the global effect of the audit on your organisation?”. The results show a mean score of 4.48/7, ( $SD = 1.29$ ) for the overall impact, indicating a moderate positive impact on the audited organisation.

The usefulness of performance audits may provide insight into the moderate impact of performance audits conducted between 2018 – 2021. Respondents attributed means ranging between 3.88 – 4.57 to the sub-variables regarding the usefulness of performance audits (table 6).

For all sub-variables, Spearman's rank correlation indicates significant positive correlations. Based on the respondents' answers, the performance audits were most useful to clarify a situation ( $M = 4.57$ ,  $SD = 1.45$ ), and a very strong positive significant correlation was found between this sub-variable and the overall impact of the performance audit,  $\rho(65)$

= .845,  $p < .001$ . Other factors of usefulness also have high means and for the sub-variable “*move from discussion to action*”,  $\rho (65) = .774$ ,  $p < .001$ , and the sub-variable “*reorientate program/policy*”,  $\rho (63) = .632$ ,  $p < .001$  strong positive significant correlations are found. A weak significant correlation was found between overall impact of performance audit,  $\rho (62) = .398$ ,  $p < .001$

**Table 6**

<i>Usefulness of performance audit</i>		
	Mean (SD)	$\rho$
Clarify a situation	4.57 (1.45)	.845**
Move from discussion to action	4.36 (1.38)	.774**
Reorientate program/policy	4.27 (1.02)	.632**
Facilitate the signing of protocols or agreements	3.88 (0.73)	.398**

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

When examining the results of the usefulness of audit as a reference instrument (table 7), all means for the sub-variables are high, exceeding 4/7 and ranging from 4.18 to 4.65/7. Spearman’s rank correlation shows that for all the sub-variables significant correlations are found at the 0.01 level. Respondents deemed performance audits as reference instruments helpful as they allowed the audited organisation to learn from mistakes ( $M = 4.65$ ,  $SD = 1.25$ ). A moderate positive significant correlation was found between “*to learn from mistakes*” and “*overall impact of performance audit*”,  $\rho (64) = .512$ ,  $p < .001$ . Respondents also attributed that the audits were useful to stimulate reflection ( $M = 4.63$ ,  $SD = 1.29$ ) and that they contributed to organisational memory ( $M = 4.54$ ,  $SD = 1.26$ ).

Strong positive correlations are found between “*to validate positions taken or observations*” and “*overall impact of performance audit*”,  $\rho (64) = .632$ ,  $p < .001$ , between “*to evaluate more objectively*” and “*overall impact of performance audit*”,  $\rho (63) = .607$ ,  $p < .001$ . For the remaining sub-variables, moderate positive correlations were found, with  $\rho$  ranging between .476 - .577.

**Table 7***Usefulness of performance audit as reference instrument*

	Mean (SD)	$\rho$
Stimulate reflection	4.63 (1.29)	.577**
Evaluate more objectively	4.36 (1.28)	.607**
Validate positions taken or observations	4.44 (1.13)	.632**
Reinforce sound management principles	4.18 (1.09)	.476**
To learn from mistakes	4.65 (1.25)	.512**
Provide useful data to implement certain projects	4.29 (1.11)	.545**
Enrich organisational memory	4.54 (1.26)	.552**

Notes: \*\*Significant at the 0.01 level; seven-category Likert-type scale

When asked about the usefulness of performance audit as a negotiation instrument (table 8), respondents also attributed high scores to the sub-variables exceeding 4/7, ranging from 4.19 to 4.66/7.

Spearman's rank-order correlations were computed and the data shows strong positive correlations at the 0.01 level between "*overall impact of performance audit*" and "*Strong argument in discussions between different parties*",  $\rho(65) = .636$ ,  $p < .001$ , between "*a valid basis for discussion*" and "*overall impact of performance audit*",  $\rho(64) = .671$ ,  $p < .001$ , between "*an opportunity to pressure central authorities or other parties*" and "*overall impact of performance audit*"  $\rho(65) = .667$ ,  $p < .001$ .

A moderate significant association was found between "*an opportunity to challenge teams and programs*" and "*the overall impact of performance audit on the audited organisation*",  $\rho(64) = .574$ ,  $p < .001$ . Despite the relatively high mean attributed to the factor "*performance audit used as a weapon for the opposition or interest group*" ( $M = 4.30$ ,  $SD = 0.89$ ), no significant correlation was found. Based on the results in table 8, strategic impact appears to take place modestly.

**Table 8***Usefulness of performance audit as a negotiation instrument*

	Mean (SD)	$\rho$
Strong argument in discussions between different parties	4.51 (1.35)	.636**
A valid basis for discussion	4.66 (1.23)	.671**
An opportunity to pressure central authorities or other parties	4.19 (1.30)	.667**
An opportunity to challenge teams and programs	4.34 (1.09)	.574**
A weapon for the opposition or interest groups	4.30 (0.89)	.201

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

Overall, when comparing the results of the usefulness of audits are similar to the results of the studies of Estonia (Raudla et al., 2015), Belgium (Desmedt et al., 2017) and Canada (Morin, 2014), the findings are similar,

The findings discussed so far indicate that conceptual impact seems to be the most relevant and observed type of impact in the Dutch case. Respondent's deemed that audits are helpful to the audited organisation in various ways related to conceptual use, ranked below based on their mean values (from high to low).

- A valid basis for discussion ( $M = 4.66$ )
- Learn from mistakes ( $M = 4.65$ )
- Stimulate reflection ( $M = 4.63$ )
- Clarify a situation ( $M = 4.57$ )
- Enrich organisational memory ( $M = 4.54$ )
- Strong argument in discussions between different parties ( $M = 4.51$ ).
- Validate positions taken or observations ( $M = 4.44$ )
- Move from discussion to action ( $M = 4.36$ )
- Provide valuable data to implement projects ( $M = 4.29$ )

### Reliability seal of performance audits

When asked about the reliability of audits and how they affected respondents' confidence in their organisation's operating and control mechanisms, it appears that the audit had a moderate influence on their confidence. Respondents attributed a mean of 4.33/7 ( $SD = 1.49$ ) for no difference in confidence due to the audit. The results show that increased confidence gained with the audit is attributed a mean of 4.01/7 ( $SD = 1.33$ ). Finally, the data shows that a decrease in confidence is also observed with a mean score of 3.52/7 ( $SD = 1.48$ ).

**Table 9**

<i>Reliability seal of performance audit</i>		
	Mean (SD)	$\rho$
Increase in confidence	4.01 (1.33)	.134
Decrease in confidence	3.52 (1.48)	-.067
No difference in confidence	4.33 (1.49)	.059

### Influence of performance audit on management practices

What influence do performance audits have on the management practices of audited organisations to put appropriate controls in place? Table 10 shows that the means attributed to the sub-variables vary between 3.76 – 4.55/7. Therefore, a moderate influence on management practices is observed. Results show that performance audits' influence on the management practices mainly concern the following (the highest four means are reported);

- documenting and archiving of decisions made ( $M = 4.55$ ,  $SD = 0.76$ ),
- the organisation of work activities ( $M = 4.45$ ,  $SD = 0.74$ ),
- the definition of priorities ( $M = 4.42$ ,  $SD = 0.91$ ),
- use of management information in decision-making ( $M = 4.40$ ,  $SD = 0.78$ ),

Results of the Spearman correlation indicate weak to moderate correlations ranging from .258 – .488, at the 0.05 and 0.01 levels for significant sub-variables. Based on the results of the sub-variables in this theme, the Netherlands Court of Audit's impact appears to also be moderately instrumental in nature.

**Table 10**

*Influence of performance audit on  
management practices of audited  
organisation*

	Mean (SD)	$\rho$
Management practices related to the organisation of work activities	4.45 (0.74)	.442**
Management practices related to the definition of priorities	4.42 (0.91)	.488**
Use of strategic planning as a management tool	4.03 (0.52)	.307*
Management practices related to training and education of staff	4.26 (0.47)	.134
The use of management information in decision-making	4.40 (0.78)	.258*
Management practices related to documenting and archiving of decisions made.	4.55 (0.76)	.029
Performance measurement	4.35 (0.71)	.282*
Management practices related to following-up with previous performance commitments	4.36 (0.67)	.418**
Productivity	3.76 (0.74)	.302*
Better program results	4.22 (0.67)	.449**
<b>Notes:</b> *Significant at the 0.05 level; **Significant at the 0.01 level; seven-category Likert-type scale		

### Concrete actions taken after performance audits

Concrete actions and changes that the audited organisation implemented after the performance audits are present in some aspects. In these instances, the data shows that the means range between 3.57 – 4.45/7, also showing support for moderate instrumental impact. The highest means were attributed to the sub-variables:

- Reorganisation of information systems ( $M = 4.45$ ,  $SD = 0.99$ ),
- Rationalisation of operations ( $M = 4.23$ ,  $SD = 1.06$ ),
- Programme/policy reform ( $M = 4.12$ ,  $SD = 0.95$ ),

Between “the overall impact of performance audit on audited organisations’ and the three sub-variables above, results of the Spearman correlation indicate moderate significant correlations at the 0.01 level, with  $\rho$  ranging between .363 – .481. The results show little support for incremental/radical changes such as recruitment of new staff, the layoff of staff, reorganisation, and adaptation of new laws or regulations, indicating that change occurred within the existing frameworks of the audited organisation.

**Table 11**

#### *Concrete actions taken after performance audit*

	Mean (SD)	$\rho$
Reorganisation	3.82 (0.95)	.228
Program/policy reform	4.12 (0.95)	.481**
Rationalisation of operations	4.23 (1.06)	.363**
Reorganisation of information systems	4.45 (0.99)	.408**
Amendment of existing laws or regulations	3.85 (0.98)	.191
The adoption of new laws or regulations	3.91 (1.02)	.192
Recruitment of new staff	4.12 (0.95)	.142
Layoff of staff	3.57 (0.92)	-.079

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

### Contribution of performance audits

For this theme, it becomes apparent that respondents overall perceive that the contribution of performance audits is relatively positive and useful as the auditors draw attention to essential matters, deficiencies or detected vital problems in the audited organisation. The sub-variables' means exceed 3/7 and range between 3.46 - 5.07/7. Respondents attributed the highest means to the following sub-variables and acknowledged these as the main contributions of the performance audits:

- Validate the urgency for change / attract attention to implemented changes ( $M = 5.07/7$ ,  $SD = 1.09$ ),
- Prompting change ( $M = 4.91$ ,  $SD = 1.09$ ) and;
- Improving the quality of information used in decision-making ( $M = 4.70$ ,  $SD = 1.23$ ).

All sub-variables have statistically significant correlations at the 0.01 level, where  $\rho$  ranges between .357 - .704, indicating weak to strong positive correlations. Below the strongest correlations are listed.

- A strong positive correlation is found between *“the overall impact of performance audit on the audited organisation”* and *“support management in carrying out projects”*,  $\rho(64) = .704$ ,  $p < .001$ .
- A strong positive correlation is also found between *“shedding new light on the situation”* and *“the overall impact of performance audit on the audited organisation”*,  $\rho(65) = .669$ ,  $p < .001$ .
- Strong positive correlations are also observed between *“prompting change”* and *“overall impact of performance audit on audited organisation”*,  $\rho(65) = .653$ ,  $p < .001$ , between *“overall impact of performance audit on audited organisation”* and *“validate the urgency for change/attract attention to implemented changes”*,  $\rho(65) = .652$ ,  $p < .001$ .

The results indicate that the respondents acknowledged and appreciated the contribution of performance audits. The results of the various sub-variables indicate that the impact is moderate, and conceptual and instrumental in nature. Conceptual impact is present when assessing the means for the first top half in the table below, except support management in carrying out projects, which is instrumental. Instrumental impact is also observed when



examining the results of the sub-variables starting from “*serving as an example for other programs the audited organisation*” in the lower half of table 12.

**Table 12**

<i>Contribution of performance audit</i>		
	Mean (SD)	p
Shedding new light on the situation	4.49 (1.16)	.669**
Prompting change	4.91 (1.09)	.653**
Validate the urgency for change / attract attention to implemented changes	5.07 (1.09)	.652**
Attracting the attention to/confirming an evaluation of a program/policy measure	4.53 (1.08)	.599**
Support management in carrying out projects	3.93 (1.30)	.704**
Highlighting inconsistencies in programs or activities of audited organisation	4.44 (1.18)	.447**
Attract the attention of the deputy minister to a specific issue	4.66 (1.16)	.491**
Attract the attention of the public and parliament to a specific issue	4.67 (1.34)	.445**
Receiving feedback on a topic that the political authorities did not want audited	3.96 (0.91)	.357**
Serving as an example for other programs for the audited organisation	4.03 (1.18)	.584**
Reduce operating costs	3.46 (1.14)	.412**
Improving the quality of information used in decision-making	4.70 (1.23)	.548**
Establishing controls guaranteeing the fairness of decisions made by audited organisation	4.37 (0.97)	.408**
Streamlining existing controls, keeping only the necessary controls to ensure operational efficiency	3.67 (1.00)	.436**
<b>Notes:</b> **Significant at the 0.01 level; seven-category Likert-type scale		

### Consequences for the organisation

Respondents were asked what consequences the performance audit had for the organisation. The results show that these negative consequences' means exceed 4/7, ranging between 4.11 – 4.21, with negative correlations. These findings indicate that respondents perceive that the audits cause more red tape and increased bureaucracy in its organisation and that the impact observed is perceived negatively. Since it affects its functioning and efficiency to realise goals causing it to slow down its work process.

- A weak negative correlation between “ *Dissatisfaction of target group* ” and “ *the overall impact of performance audit on the audited organisation* ”, with  $\rho(63) = -.299$ ,  $p = < .015$ .
- A weak negative correlation between “ *Increased number of controls extensive enough to hinder achieving objectives* ” and “ *the overall impact of performance audit on the audited organisation* ”, with  $\rho(62) = -.314$ ,  $p = < .012$ .
- A moderate negative correlation between “ *organisational paralysis* ” and “ *the overall impact of performance audit on the audited organisation* ”, with  $\rho(60) = -.421$ ,  $p = < .001$ .

**Table 13**

<i>Consequences for the audited organisation</i>		
	Mean (SD)	$\rho$
Increase in the organisation's short-term operating costs with no mid-term benefits to compensate for the increase.	4.21 (1.11)	-.179
Dissatisfaction of target group, due to considerable loss of efficiency in service delivery following implementation of additional controls recommended by the auditors.	4.21 (0.99)	-.299*
Increased number of controls extensive enough to hinder achieving objectives.	4.18 (0.81)	-.314*
Organisational paralysis	4.11 (0.89)	-.421**

**Notes:** \*Significant at the 0.05 level, \*\*Significant at the 0.01 level; seven-category Likert-type scale

### Personal impact

Respondents were also asked to what extent the performance audit they encountered had a personal impact (table 14). The value of the means of this theme's sub-variables exceed 3/7, ranging between 3.91– 4.20/7. Respondents attributed a moderate impact of the performance audit on themselves, where the four highest means were attributed to the sub-variables; *“influence on the self-confidence on your management”* ( $M = 4.20, SD = 0.70$ ), followed by *“influence on your performance”* ( $M = 4.18, SD = 0.60$ ), *“tendency to focus on attaining short-term objectives at the expense of long-term objectives”* ( $M = 4.07, SD = 0.80$ ), *“influence on the self-confidence of your subordinates”* ( $M = 4.06, SD = 0.75$ ). When assessing the values given by respondents, the minimum was 1, and the maximum was 6.

Spearman's rank correlation was computed to assess the relationship between the sub-variables of impact on you personally and the overall impact of performance audit on the audited organisation. The results show a strong positive correlation between *“influence on your motivation”* and *“the overall impact of performance audit on the audited organisation”*,  $\rho(64) = .750, p = < .001$ . Moderate positive significant correlations are observed between *“overall impact of performance audit on audited organisations”* and *“influence on your performance”*,  $\rho(63) = .483, p = < .001$ ; *“overall impact of performance audit on audited organisations”* and *“influence on the self-confidence of your subordinates”*,  $\rho(63) = .450, p = < .001$ ; and between *“Overall impact of performance audit on audited organisations”* and *“influence on the self-confidence of your management”*,  $\rho(62) = .418, p = < .001$ .

**Table 14**

<i>Impact on you personally</i>		
	Mean (SD)	p
Influence on your motivation	4.04 (1.14)	.750**
Influence on your performance	4.18 (0.60)	.483**
Influence on the self-confidence of your management	4.20 (0.70)	.418**
Influence on the self-confidence of your subordinates	4.06 (0.75)	.450**
Tendency to restrain your initiatives	3.91 (0.84)	.123
Tendency to focus on attaining short-term objectives at the expense of long-term objectives	4.07 (0.80)	.039
Tendency to focus on mid- to long-term objectives	4.03 (0.71)	.123
Influence on your future work of career	3.97 (0.60)	.191

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

## Factors that foster impact

### Relevance of recommendations

Respondents find that the recommendations formulated by auditors were appropriate, realistic, and applicable ( $M = 4.46$ ,  $SD = 1.44$ ). Results of the Spearman correlation indicate a strong positive correlation at the 0.01 level between “*recommendations are appropriate, realistic, and applicable*” and “*the overall impact of performance audit on the audited organisation*”,  $\rho(65) = .742$ ,  $p < .001$ . This is also the only positive correlation in this theme. This is good news, as it points to a positive assessment of the impact of performance audits. Furthermore, this finding is not uncommon as flaws in recommendations are exceptional. The data also indicates that respondents believe the audit recommendations were theoretically valid but difficult to apply in practice ( $M = 4.69$ ,  $SD = 1.24$ ). However, this sub-variable does not significantly correlate with the overall impact of performance audits on the audited organisation.

All other sub-variables' means in this theme range between 3.33 – 3.81/7, implying that respondents attribute some agreement to some of the shortcomings tested when looking at the recommendations' relevance.

Results of Spearman's  $\rho$  show that a moderate negative significant association was found between "*recommendations are not about key issues*" and "*the overall impact of performance audit on the audited organisation*",  $\rho(64) = -.591, p = < .001$ . A moderate negative significant correlation was also found between "*recommendations are outdated due to important changes in the internal or external environment of the audited organisation*" and "*the overall impact of performance audit on the audited organisation*",  $\rho(65) = -.507, p = < .001$ . A weak negative significant correlation was found between "*the overall impact of performance audit on the audited organisation*" and "*Recommendations are too vague*",  $\rho(65) = -.383, p = < .001$  correlation. Therefore, gaps in compatibleness between the auditors' recommendations and audited entities, as well as differences in what each party deemed as priority issues when assessing recommendations' relevance, have contributed to a negative influence on the impact of the performance audit.

**Table 15**

<i>Relevance of audit recommendations</i>		
	Mean (SD)	$\rho$
Recommendations are appropriate, realistic, and applicable	4.46 (1.44)	.742**
Recommendations are theoretically valid, but difficult to apply in practice	4.69 (1.24)	-.112
Recommendations are not about the key issues	3.81 (1.55)	-.591**
Recommendations are too vague	3.33 (1.15)	-.383**
Recommendations are too detailed and specific, leaving little room to manoeuvre for implementation	3.41 (1.20)	-.232
Recommendations are outdated due to important changes in the internal or external environment of the audited organisation	3.36 (1.15)	-.507**

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

### Influence of environmental conditions on the impact

Since environmental factors may also influence impact, respondents were asked to what extent the sub-variables in this theme influenced the impact of the performance audit on the audited organisations. Means range between 3.89 – 4.51/7, where respondents attributed that environmental conditions had a moderate influence on the impact. The following environmental conditions; *political will* ( $M = 4.51, SD = 0.87$ ), *the place of auditors' recommendations vis-à-vis the priorities of the management of the audited organisation* ( $M = 4.39, SD = 1.01$ ), and *the will of civil servants at the base of the organisation* ( $M = 4.21, SD = 1.07$ ) mainly influence and play a role to the audits' impact on the audited organisation.

Results of Spearman's  $\rho$  show that various environmental factors correlate positively with the overall impact of performance audits. Significant correlations were observed for six sub-variables, five sub-variables at the 0.01 significance level, and one sub-variable at the 0.05 significance level.

The output shows support for strong positive correlations between “*the overall impact of performance audit on the audited organisation*” and “*place of auditors' recommendations within priorities of guiding management in the audited organisation*”,  $\rho(63) = .670, p = <.001$ ; and between “*will of civil servants at the base of the organisation*” and “*the overall*

*impact of performance audit on the audited organisation*”,  $\rho(63) = .650, p = <.001$ . The other significant sub-variables have a weak or moderate positive correlation, with  $\rho$  ranging between .271 - .444.

**Table 16**

<i>Environmental conditions</i>		
	Mean (SD)	$\rho$
Place of auditors' recommendations within priorities of guiding management in audited organisation	4.39 (1.01)	.670**
Will of civil servants at the base of the organisation	4.21 (1.07)	.650**
Political will	4.51 (0.87)	.413**
Will of central authorities	4.27 (0.61)	.271**
The timing of performance audit	4.20 (1.05)	.444*
The departure of key individuals	3.89 (0.55)	.054
Reform at government level	4.00 (0.57)	.287*
<b>Notes:</b> * Significant at the 0.05 level. **Significant at the 0.01 level; seven-category Likert-type scale		

#### Relations with the auditors and sources of discontent in auditor-auditee relation

When asked about the relationship with the auditors of the Court, respondents attribute that this is a vital factor in fostering impact. All the sub-variables have a positive correlation at the 0.01 level. Moreover, all sub-variables seem to facilitate the impact exerted by the auditors, with means ranging between 4.49 – 4.61/7. Communication style between auditors and audited organisation ( $M = 4.61, SD = 1.45$ ) and openness shown by auditors ( $M = 4.61, SD = 1.25$ ) are attributed as essential variables that contributed to impact exerted. Respondents recognised that the auditors' intervention was legitimate and that the auditors were credible.

Results of the Spearman correlation indicate a very strong positive correlation between “*credibility of auditors*” and “*the overall impact of performance audit on the audited organisation*”,  $\rho(65) = .826, p = <.001$ . Other strong positive correlations are found between “*the overall impact of performance audits on audited organisations*” and “*the legitimacy of the audit intervention*”,  $\rho(64) = .798, p = <.001$ ; “*the overall impact of performance audits on audited organisations*” and “*communication style*”,  $\rho(65) = .713, p$

= <.001; and between “the overall impact of performance audits on audited organisations” and “openness of auditors”,  $\rho(63) = .735$ ,  $p = <.001$ .

**Table 17**

<i>Relation with auditors</i>		
	Mean (SD)	$\rho$
Credibility of auditors	4.58 (1.48)	.826**
Recognition of the legitimacy of the intervention of auditors	4.49 (1.32)	.798**
Communication style between auditors and audited organisation	4.61 (1.45)	.713**
Openness shown by auditors	4.61 (1.25)	.735**

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

When asked about the sources of discontent in the auditor-auditee relationship (table 18), the results indicate significant negative correlations between all the sub-variables and the overall impact of performance audit on audited organisations. Means exceed 3/7 for all variables, varying between 3.39 – 4.74. In particular, the sub-variables “auditors’ presence added to the regular workload” ( $M = 4.74$ ,  $SD = 1.30$ ) and “the tendency of auditors to spend more time on details than on essentials” ( $M = 4.54$ ,  $SD = 1.49$ ) contributed the most to dissatisfaction. Followed by the “lack of subtlety and sensitivity of context and the lack of willingness to reach compromises” ( $M = 4.08$ ,  $SD = 1.61$ ), and the “auditing team’s expertise and understanding of the audited domain are deemed inadequate” ( $M = 4.06$ ,  $SD = 1.65$ ). These points were also raised twice explicitly in the open text box at the end of the survey. Mentioning that “An audit requires a lot of time from the audited organisation” and that “The administrative workload of an audit is too heavy”. Results of the Spearman rank-order correlation indicate the following correlations:

The results of Spearman’s rank correlation indicate very strong negative correlations between “the overall impact of performance audit on the audited organisation” and “Auditing teams’ expertise and understanding of the audited domain is deemed inadequate”,  $\rho(65) = -.734$ ,  $p = <.001$ , and between “auditors’ evaluations were not objective” and “the overall impact of performance audit on the audited organisation”,  $\rho(65) = -.725$ ,  $p = <.001$ .



For six sub-variables, a strong negative correlation was found with  $\rho$  ranging from -.630 to -.694. Moderate negative correlations between the overall impact of performance audits are found for the sub-variables; *“Report mentioned negative aspects only, positive aspects were barely or not mentioned at all”*,  $\rho (65) = -.415$ ,  $p = <.001$  and *“Auditors’ tendency to favour a confrontational rather than a collaborative attitude toward audited organisation”*,  $\rho (64) = -.549$ ,  $p = <.001$ . Finally, a weak negative correlation is observed between *“auditors’ presence added to the regular workload”* and *“the overall impact of performance audit on the audited organisation”*,  $\rho (64) = -.370$ ,  $p = .002$ . The results indicate that this theme is a source of the negative conditions affecting the impact that the auditors can exert.

**Table 18***Relationship with auditors – sources of discontent*

	Mean (SD)	$\rho$
Auditor's presence added to the regular workload	4.74 (1.30)	-.370**
Auditors' tendency to spend more time on details than on essentials	4.54 (1.49)	-.630**
Auditors' tendency to favour a confrontational rather than a collaborative attitude toward audited organisation	3.46 (1.54)	-.549**
Auditors' recommendations were unrealistic	3.88 (1.42)	-.653**
Lack of subtlety and sensitivity of context, or no willingness to reach compromises	4.08 (1.61)	-.694**
Auditors' evaluations were not objective	3.48 (1.50)	-.725**
Auditors sought sensationalism	3.66 (2.04)	-.645**
Auditing team's expertise and understanding of the audited domain is deemed inadequate	4.06 (1.65)	-.734**
Auditors' actions and words inconsistent	3.39 (1.55)	-.632**
Weak conceptual vision of auditors	3.43 (1.36)	-.679**
Report mentioned negative aspects only, positive aspects were barely or not mentioned at all	3.48 (1.46)	-.415**
<b>Notes:</b> **Significant at the 0.01 level; seven-category Likert-type scale		

### Involvement of parliamentarians

Of the 69 respondents, for 42 respondents, the audit was discussed by parliament or led to questions from parliament (table 19). Respondents were asked to what extent the involvement of parliamentarians influenced the audited organisation (table 20). Respondents attributed that the impact of parliamentarians was moderate, with sub-variables' means ranging between 3.95 – 4.60/7. For most sub-variables, the involvement of parliamentarians seemed to affect the audited organisations somewhat positively but also led to some negative consequences:

- Creation of a sense of urgency among auditees to make corrections for the issues identified by auditors ( $M = 4.60, SD = 0.97$ )
- The implementation of concrete measures to correct the problems found ( $M = 4.56, SD = 0.92$ )
- Acceleration from discussion to action concerning the issues identified by auditors ( $M = 4.44, SD = 0.92$ )
- Creation of tensions between the political and administrative arms ( $M = 4.35, SD = 0.61$ )
- Creation of paralysis among audited organisations ( $M = 3.95, SD = 1.10$ )

The results indicate a moderate impact of parliamentarians on the effect of performance audit on actions taken after the audit. Spearman's rank correlation was computed to assess the relationship between the sub-variables of the involvement of parliamentarians and the global effect of the audit. The data shows significant correlations for two sub-variables.

A weak positive correlation is observed between "*the implementation of concrete measures to correct the problems spotted by auditors*" and "*overall impact of performance audit on audited organisation*", with  $\rho(39) = .331, p = .035$ . Between "*acceleration from discussion to action concerning the issues identified by auditors*" and "*overall impact of performance audit on audited organisation*", the results also indicate a weak positive correlation  $\rho(39) = .309, p = .050$ .

**Table 19***Did the performance audit receive parliamentary hearings/questions?*

Yes	42
No	27
Total	69

**Table 20***Involvement of parliamentarians*

	Mean (SD)	p
Creation of tensions between the political and administrative arms	4.35 (0.61)	.023
The implementation of concrete measures to correct the problems found	4.56 (0.92)	.331*
Acceleration from discussion to action concerning the issues identified by auditors	4.44 (0.92)	.309*
Creation of a sense of urgency among auditees to make corrections for the issues identified by auditors	4.60 (0.97)	.262
Creation of paralysis among audited organisation	3.95 (1.10)	-.305

**Notes:** \*Significant at the 0.05 level; seven-category Likert-type scale

### Effect of Media Attention

Of the 69 respondents, for 37 respondents, the audit received media attention. If media attention was present, descriptive statistics show that the highest means were attributed to sub-variables “*reactivated debate in politics*” ( $M = 4.09$ ,  $SD = 1.01$ ) and “*forced corrections of shortcoming in organisations*” ( $M = 4.19$ ,  $SD = 0.73$ ). These sub-variables show that the media contributed somewhat to the impact following the performance audit. However, the respondents also perceive negative consequences of media attention, as the media attention caused chaos in the organisation’s functioning ( $M = 3.88$ ,  $SD = 0.65$ ). Furthermore, media attention led the audited organisation to become more careful in its management practices ( $M = 3.88$ ,  $SD = 0.80$ ). Therefore, media attention facilitates and hinders the impact of performance audits, as both positive and negative consequences are observed.

When conducting Spearman's rank correlation, only a significant positive correlation was found at the 0.01 level between “*overall impact of performance audit on audited organisation*” and the sub-variable “*media-attention reactivated political debate*”,  $\rho(40) = .403^{**}$ ,  $p = .008$ .

**Table 21**

*Did the performance audit receive much media attention?*

Yes	37
No	30
No Answer	2
Total	69

**Table 22**

<i>Effects media attention</i>		
	Mean (SD)	$\rho$
Reactivated the political debate	4.09 (1.01)	.403**
Forced the correction of significant deficiencies in the audited organisation's operations	4.19 (0.73)	-.021
It caused chaos in the audited organisation's operations	3.88 (0.65)	-.265
The tendency of the audited organisation to be more prudent in her work	3.85 (0.98)	-.229
The tendency of the audited organisation to be overly prudent in her management in light of the factors reported in the media	3.88 (0.80)	-.118

**Notes:** \*\*Significant at the 0.01 level; seven-category Likert-type scale

## Discussion

### Answers to the research questions

#### ***Research Question 1: “What was the impact of the Dutch Court of Audit’s performance audits on the audited government entities?”***

For the first research question, the results of this study show that the performance audits were deemed useful by respondents. This finding corresponds with the findings on the usefulness of the performance audit of Raudla et al. (2015), Morin (2014) and Desmedt et al. (2017). For the performance audits conducted by the Netherlands Court of Audit between 2018 – 2021, the data indicates that they have a moderate impact on the audited organisations’ management. For the other themes and factors, the means were in the 3/7 - 4/7 range, except for the variable “*Validate the urgency for change / attract attention to implemented changes*” ( $M = 5.07$ ), which is the only mean that is higher than 5/7. These scores differ from Desmedt et al. (2017) for Belgium and Morin, who analysed Canada (2008, 2014), where their studies’ means for the different organisations altogether also included means in the 1/7 and 2/7 range,

The overall impact of the performance audits conducted by the Netherlands Court of Audit was attributed a mean of 4.48/7 ( $SD = 1.29$ ) by respondents, indicating a moderate positive impact. This is similar to the mean attributed to the overall impact of performance audits in the Canadian study by Morin (2014), where the mean was 4.2/7. A more considerable difference is noticeable compared to Belgium, where the overall impact was attributed a mean of 3.2/7 (Desmedt et al., 2017). Thus, the results of the study show support for the first assumption – “*The impact of performance audits conducted by the Dutch Court of Audit will have a moderate impact on the audited entity*”.

The results show that the impact is mainly conceptual in nature, followed by instrumental impact. The theme of the usefulness of audit as a negotiation instrument (table 8) indicates that strategic impact also occurs but is more limited than the conceptual and instrumental impact. Conceptual impact is evidenced in this study when looking at the results of the theme contribution of audit (table 12), where the performance audit mainly contributed to validating the urgency for change / attracting attention to implemented changes and prompting change. Furthermore, support for conceptual impact is also found when looking at the results of the theme usefulness of audit (table 6, table 7, table 8), listed on pp. 33 – 35, influence on management practices (table 10), and concrete actions taken after performance audit (table 11).

For instrumental impact, the themes, concrete actions taken following the performance audits and influence on management practices provide the most explicit support for this impact. For the first theme, the means of the sub-variables range between 3.57 – 4.45, with the highest mean of 4.45/7 being attributed to the item *“reorganisation of information systems”*. For the second theme, means range between 3.76 – 4.55/7, the sub-variable *“management practices related to documenting and archiving of decisions made”* was attributed to the highest mean of 4.55/7. If changes occurred, they took place within the organisation’s existing framework and were not revolutionary or radical such as the layoff of staff, reorganisation and adaptation of new laws or regulations. Furthermore, the auditors’ intervention was noticeable but not revolutionary or radical, which is not surprising as the scores for conceptual and instrumental impact factors lie within the 3/7 – 4/7 range. The results discussed in the paragraph above and this one align with the literature on policy evaluations, where conceptual impact is argued to take precedence over instrumental and strategic impact (Cummings, 2002; van Looke & Put, 2011). Therefore, support is found for the second assumption - *“If impact is observed, the nature of the impact will be mainly conceptual”*.

When assessing the negative consequences of impact and comparing the results to the studies of Belgium (Desmedt et al., 2017) and Canada (Morin, 2014), the performance audits’ negative (psychological) effects on the audited organisation or respondents themselves are more prominent in the Dutch case. The main negative consequences that were observed for the audited organisation concern an *increase in the organisation’s short-term operating costs with no mid-term benefits to compensate for the increase, the dissatisfaction of the target group due to considerable loss of efficiency in service delivery following the implementation of additional controls recommended by the auditors*. When testing for the conditions of negative consequences on the respondents personally, *the self-confidence of management and subordinates was mainly affected, followed by the performance of civil servants*.

Respondents attributed that some sub-variables related to the auditors manifested negative consequences on the impact of the performance audit. These negative consequences pertain mainly to the expertise and quality of the auditors when looking at the survey answers and open answers provided by respondents. As the quality and expertise of the auditors is a factor in the model, the section below answers the second research question on the factors of impact, the negative conditions and the factor “quality and expertise of the auditors” are discussed more in-depth.

**Research Question 2:** “Which factors contributed to the impact of the performance audits conducted by the Netherlands Court of Audit?”

To answer the second research question, the theoretical model designed by Van Looke & Put (2011) was used, where they identified variables as plausible causal factors for the impact of performance audits. When asked about the different factors, the results show that the theme *relation between audit and auditors* and the relevant factors such as communication style, the openness of auditors etc., during the audit was important at the micro-level, with all sub-variables being significant with strong or very strong correlations with the overall impact of the performance audit. Therefore, support is found for the third assumption that “*The auditor and audited relationship is an important factor in fostering impact*”. This is not a surprising finding, as various studies in the literature on evaluation and auditing find that the auditor-audited relationship is an essential factor for impact (e.g. Acker et al., 2015; Ball et al., 2015; Parker et al., 2020).

When asked about the *sources of dissatisfaction with auditors*, the sources that contributed the most to discontent were that the “*auditors’ presence added to the regular workload*” ( $M = 4.74$ ,  $SD = 1.30$ ) and that “*the tendency of auditors to spend more time on details than on essentials*” ( $M = 4.54$ ,  $SD = 1.49$ ). These sources of discontent are similar to the case of Belgium, although, for The Netherlands, higher scores were observed. Desmedt et al. (2017) observe a mean of 3.5/7 for “*auditors’ presence added to the regular workload*” and a mean of 2.8/7 for “*the tendency of auditors to spend more time on details than on essentials*”. To foster more impact in the future, the Netherlands Court of Audit may seek to work further on its relationships on these specific factors with the audited organisations, especially when this relationship is an essential precondition for impact.

Zooming out on the relationship between auditor and audited, but continuing the discussion at the micro-level, similar to the findings of Canada (Morin, 2014), Estonia (Raudla et al., 2015) and Belgium (Desmedt et al., 2017), respondents indicate that the theme *relevance of recommendations* is important for impact. Respondents deemed that the *recommendations were appropriate, realistic, and applicable*, but also that recommendations were *theoretically valid but hard to apply in practice*. Results of Spearman’s rank correlation indicate various negative correlations between this theme’s variables and overall impact. The recommendations are deemed incompatible, in various ways, limiting the impact exerted, as the recommendations were not about key issues,  $p(64) = -.591$ ,  $p < .001$ , were outdated



due to internal or external changes,  $\rho(65) = -.507$ ,  $p < .001$ , and were too vague,  $\rho(65) = -.383$ ,  $p < .001$ .

Therefore, gaps in compatibleness between the auditors' recommendations and auditee, as well as differences in what each party deemed as priority issues when assessing recommendations, have contributed to a negative influence on the impact of the performance audit. This finding aligns with the results of Parker et al. (2020), as they find that "if the recommendations are appealing and practicable, they (auditee) appear more likely to accept performance audits as a constructive contributor to the organisation and demonstrate a willingness to adopt recommendations made" (p. 167). As a result, support for the fourth and final assumption, "*The relevance of recommendations matters for the impact of performance audits*".

At the meso-level, for the Netherlands Court of Audit, the following environmental factors are essential; *political will, place of auditors' recommendations within priorities of guiding management in audited organisations, will of central authorities, and the willingness of those at the base of audited organisations*. These results correspond closely to the studies of Belgium and Canada (Desmedt et al., 2017; Morin, 2014), as discussed in the literature review on pp. 11 – 12.

At the macro-level, the involvement of media and parliament had a moderate effect, with both positive and negative consequences. The positive consequences were that such involvements created a *sense of urgency to make corrections for the issues identified by the auditors, forced corrections of shortcomings, to implement concrete measures to address problems and to move from discussion to action*. In line with the literature, the involvement of parliamentarians sped up the application of the audited recommendations by the auditee (Pollitt et al., 1999; Morin, 2008; Desmedt et al., 2017). However, the negative consequences included *tensions between political and administration arms and creating paralysis or chaos in the audited organisation*. This differs from the findings for Belgium and Canada, where no negative consequences were observed due to media attention (Desmedt et al., 2017, p. 269; Morin, 2014, p. 421). Furthermore, for Belgium, it is found that the involvement of parliamentarians did not foster negative consequences (Desmedt et al., 2017).

At the end of the survey, a text box was provided so that respondents could leave any comments they felt were missing. One recurrent point that respondents left in the open text boxes concerned the role of auditors on the impact of the performance audit, specifically the factor of expertise and quality of the auditors/audit team. Respondents mentioned that the

quality and expertise of the auditors varied per audit, audit department, audit team and at times per individual members of the audit team. Some of the comments are presented below:

- *“The impact varies per audit, per department and at times per researcher”.*
- *“The impact of audits varies per researcher”.*
- *“The quality of audits conducted by the Netherlands Court of Audit is too dependent on the quality of individual audit team members....Assurance of the scientific quality of AR audits and reports needs to improve.”*
- *“In some audits, the quality is good, and the picture painted by the Netherlands Court to audit on the audit topic is recognisable, and we feel that we are recognised. However, there are also audits that we disagree with, which has coloured my picture in this survey very much.”*

Therefore, this factor fostered a positive or very negative impact on the audit process and affected the overall impact of the audit. Where two respondents left comments expressing that they felt like the audits' quality had deteriorated and were curious about the Court's internal quality control. As a result of these differences in the audit team's expertise, respondents considered it challenging to provide an overall impression of the audit impact as this factor varies vastly per audit.

These comments left by respondents correspond with the quantitative answers given by respondents when asked about the sources of discontent, where a strong negative correlation was attributed to the auditing team's expertise and knowledge deemed inadequate,  $\rho(65) = -.734$ ,  $p = <.001$ . When the civil servants experienced an audit where they concluded and mentioned in the open textboxes that the researcher did not have the required expertise and lacked a cooperative relationship, respondents deemed that the audit quality was low. The impact appeared to be more limited and negative. This is not surprising as Schelker (2012), Acker et al. (2015), and Parker et al. (2020) find that collaborative relations with consideration, empathy, expertise, and knowledge on the topic of the auditors are vital preconditions to fostering impact.

The qualitative and quantitative answers imply a connection between the auditors' knowledge and expertise and the impact of the Dutch Court. Therefore, it is plausible that a

low-quality/expertise of the audit team may result in a negative perception of respondents on the Netherlands Court of Audit and could potentially explain why other factors scored negatively too. For instance, if the quality of the audit team is low, it strains the auditor-auditee relationship, which may negatively influence the relevance of the recommendations (table 15) and foster a negative tone for the theme consequences for the audit organisation (table 13). An important disclaimer is that this thesis does not provide insight into the causal relations between the sub-variables. However, looking at the results, a pattern seems to be present.

Despite the insightful findings of this thesis and the contribution of a first case study of The Netherlands to the literature, this thesis has various limitations, and the need for increased and better studies on the impact of performance audits remains vital to gain better insights. The following section provides an overview of the main limitations.

### Thesis' limitations

The small sample size is the main caveat of this study as it cannot be considered representative, limiting the generalisability of the findings. Unfortunately, many partial responses were recorded despite taking various actions such as sending reminders and asking auditors/ audit department directors at the Netherlands Court of Audit to contact their contact persons at the various government organisations and ministries to inform them about this study and asking civil servants to participate. However, no other actions could further be taken to stimulate responses, which was expected as a low response rate is a known caveat of the survey research approach. Studies with a larger sample are needed to better understand the complexities and relations between auditors and audited.

Since this thesis concerns the perception of audited civil servants willing to fill in the survey, a caveat of the survey is that the information is self-reported. It is of limited use as it cannot be verified independently/with other sources and is thus not an objective assessment. This limitation was also mentioned in the Canadian study by Morin (2008) and Van Looke & Put (2011). They highlight that the perception and experience of auditing is an intermediate factor and do not measure the actual impact. This shortcoming needs to be considered. Nevertheless, such perceptions are relevant as the literature (Fenwick & McMillan, 2005; Gilson et al., n.d.; Elliot, 2020) shows the importance of perceptions on change.

On the topic of respondents and their perspectives, this study has only assessed the impact of performance audits based on the experience of the audited entities' civil servants.

Consequently, it does not provide a complete picture of the impact of performance audits as it only concerns one party of the audit. The views on the impact of the auditors that conducted the performance audits are missing, which is essential to acquire a holistic and better image of the Court's impact through performance audits. Future studies are highly encouraged to include the auditors' perception of the performance audits, as it could provide a better understanding of the impact measured or the potential discrepancies between the parties. Auditing is a two-way process, and the auditor-auditee relationship is fundamental for impact. For this reason, to measure and examine impact, including both perspectives in impact assessments is essential.

The findings of this thesis concerning impact are measured broadly, and the survey does not differentiate the various performance audits. Instead, it assesses all performance audits as one. Therefore, an in-depth qualitative study that differentiates between the audits is insightful as it allows for comparing differences between audits. Some respondents highlighted this issue in the open text box, stating that the survey was not suitable to express differences per audit. As a result, it also means that the impact found in this study is skewed, as these differences could not be expressed and thus measured. Therefore, for future studies, conducting interviews may be a good complementary tool next to a survey. The benefit of using interviews is that it allows for additional qualitative and in-depth knowledge about factors that may be difficult to quantify/measure. Triangulation of methods is favourable, as it may provide in-depth knowledge on perceptions and may also contribute to analysing potential causal mechanisms that affect impact, which is/could not be assessed in this thesis.

As no differentiation was made between the audited organisations, and since most respondents work at various ministries, and very few work at other government organisations. This study cannot tell what specific impact is measured for each organisation, nor would the results in this study be generalisable. It is very plausible that the impact differs per organisation. Therefore, a study that differentiates the impact per organisation is relevant as it will provide more targeted information, allowing the Court's audit departments to optimise their impact more specifically per audited organisation, thereby, strengthening the impact of each audit department and, thus, the Court's impact.

Although this study is possible to replicate in theory, it is essential to remind that there is a chance that a full replication is not possible, as the respondents in this study may not be available in the future due to job change/mortality/retirement. Replication may become difficult and is not guaranteed as the contact details may not be accurate in the future, implying that results may not correspond.

A final point that needs to be considered is that this study also includes audits and reports that follow a performance logic, next to the performance audits that the Court conducts. This affects future comparative studies, as other studies may not have included such audits or reports with a performance logic when measuring the performance audit's impact. Therefore, what studies include as performance audits affect the findings on impact and must be considered as it may result in unequal comparisons and invalid conclusions.

## Conclusion

The objective of this thesis is to analyse whether the performance audits conducted by the Netherlands Court of Audits have an impact on the management of audited government organisations. If such an impact is observed, this thesis also examines which factors contribute to impact. To conduct the study, the following two research questions were formulated:

**Research Question 1:** *“What was the impact of the Dutch Court of Audit’s performance audits on the audited government entities?”*

**Research Question 2:** *“Which factors contributed to the impact of the performance audits conducted by the Netherlands Court of Audit?”*

The results show that impact occurred moderately and that the nature of this impact was mainly conceptual, with instrumental impact taking second place, which corresponds with the findings of the studies of Belgium and Canada (Desmedt et al., 2017) and (Morin, 2014). Essential factors that fostered the observed impact include the *relationship with auditors, the relevance of recommendations, the usefulness of performance audits, external factors such as political will, will of those at the base of the organisation, will of central authorities, and involvement of parliament and media*. These factors are also identified as important factors in existing studies, and as they also apply to the Netherlands, it adds to the relevancy of these factors in the literature.

For the Netherlands Court of Audit, respondents expressed that the expertise/quality of the auditors is an essential factor that influences the impact exerted, which may be positive and negative. Respondents indicated that this factor varied a lot and that it was difficult to generalise the experiences of this factor. Respondents highlighted that this factor mainly led to negative consequences on the impact of the performance audits between 2018 – 2021.

The most contrasting finding of this thesis in comparison to existing studies, particularly the case studies of Belgium and Canada (Desmedt et al., 2017) (Morin, 2008, 2014), which used the same survey, concerns the negative conditions. In Belgium and Canada, the negative consequences did not manifest. However, for the Netherlands, the negative conditions on the audited organisation and the respondents personally did occur, specifically; *dissatisfaction of target group due to loss of efficiency, an increase of controls hindering reaching objectives, organisational paralysis, chaos in the audited organisation, the self-confidence of management and subordinates and influence on the performance of an individual*, are prominent in the Dutch case. Negative consequences due to the involvement of parliamentarians and media are observed in The Netherlands but not in Belgium (Desmedt et al., 2017) and Canada (Morin, 2014).

This thesis has undertaken a first study of the impact of performance audits in The Netherlands, which future scholars may build upon or develop further. The thesis' contribution to the academic discourse is a new case study of The Netherlands, examining the impact of the Netherlands Court of Audits' performance audits and the factors that foster the impact. In line with existing studies, the observed impact is moderate and mainly conceptual in nature. The most interesting and contrasting findings of this thesis, in comparison to the literature, is that for The Netherlands, the negative consequences are more prominent and that the factor "auditors' quality and expertise on the audited domain" is deemed particularly important. These insights are a contribution to the literature. This thesis has also contributed to the literature by conducting a quantitative study using Spearman's correlation rank analysis. Finally, another scientific contribution of this thesis is empirically testing the theoretical model designed by Van Loocke & Put (2011).

The social relevance of this study relates to that the Netherlands Court of Audit has placed impact as part of its 2021 – 2025 strategy and seeks to develop its impact further. This thesis matches this strategic objective of the Court as it offers valuable insight into factors that contribute positively to their impact but also highlights what factors are perceived as shortcomings, where respondents highlighted the following factors; *quality of the auditors, the relevance of the recommendations, and sources of discontent of auditors*. The Court can use this thesis' findings to decide how they may be of value for their audit approach and impact, allowing it to make targeted changes. Furthermore, these results may contribute to the new impact dashboard that the Court is working on.

### Possible avenues for future research

Future research on impact is needed, where new studies are encouraged to conduct interviews next to surveys, including the auditors' perceptions, and increasing the *N* for future studies to validate and generalise findings. These main recommendations will provide further insight into the impact of performance audits and allow scholars and practitioners to analyse potential causal mechanisms better and understand the observed impact.

Since this thesis finds that the negative conditions were more prominent in the Dutch case, a new and insightful research avenue for future studies would be to assess why these adverse conditions are more pronounced in the Netherlands and how such a difference occurs in comparison to the studies of Belgium and Canada. This would be an insightful and valuable contribution to the literature.

Moreover, future studies may seek to analyse the relation between sub-variables of the model of Van Loocke & Put (2011) to see which factors reinforce/relate to one another and affect impact. These findings show that the factor “*quality and expertise of auditors*” is deemed as fundamental for impact by respondents, which affects impact very negatively to positively. Furthermore, respondents pointed out that this factor affects their experience of other factors, such as the audit recommendations' relevance and the audit's consequences.

Another interesting organisation to include in future studies on The Netherlands is the Auditdienst Rijk (ADR), which is the government's internal auditor and is also relatively independent due to its mandate. The ADR conducts controls within the ministries, whereas the Netherlands Court of Audit assesses the quality of ministries' activities as the external auditor (Algemene Rekenkamer, 2021b). As the ADR's work may overlap with that of the Netherlands Court of Audit, it may be the case that some of the adverse conditions found in this thesis occur as audited organisations engage with the two organisations simultaneously or one after the other doubling the workload for the auditee. This topic would be relevant as The Netherlands has two entities auditing the government, which differs from other countries.

The recommendations above for future studies on impact will benefit academics and practitioners on the impact of SAI's performance auditing in the public sector allowing both fields to gain a better understanding and insights that they can use to work on impact.

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## Appendix 1

### Survey - Impact Algemene Rekenkamer Onderzoeken

---

Start van blok:

JS

U ontvangt dit verzoek omdat u tussen 2018 - 2021 betrokken was bij onderzoeken van de Algemene Rekenkamer (AR). De AR wil graag continu haar impact en werkwijze verbeteren. Daarom heeft zij de Universiteit Leiden gevraagd dit te onderzoeken. De universiteit is hierin volledig onafhankelijk.

Dit onderzoek wordt uitgevoerd met een wetenschappelijk gevalideerde en eerder gebruikte survey in Canada en België. De survey bestaat uit twee delen. In deel I wordt informatie verzameld over uw achtergrond. In deel II wordt informatie verzameld over uw algemene ambtelijke ervaring van AR-onderzoeken. De survey duurt minder dan 10 minuten en u kunt de survey op een PC of mobiele telefoon invullen.

Verklaring over de informatiebeveiliging en privacybescherming:

De antwoorden worden vertrouwelijk behandeld en niet gedeeld met de AR. De antwoorden worden vertrouwelijk behandeld en niet gedeeld met de AR. De survey is geanonimiseerd tot soort van organisatie. Het is voor mij niet mogelijk om te zien wie welke antwoorden heeft ingevuld. Uw persoonlijke antwoorden worden niet met de AR gedeeld. Er zal evenmin worden gerapporteerd op het niveau van individuele organisaties.

Alvast bedankt voor uw medewerking.

Einde blok:

---

Start van blok: Block 1

1). In wat voor een soort organisatie werkt u?

- ☐ Ministerie (1)
  - ☐ Uitvoeringsorganisatie (2)
  - ☐ Agentschap (3)
  - ☐ Rechtspersoon met een wettelijke taak (4)
  - ☐ Anders, namelijk (5) \_\_\_\_\_
-

2). Wat is uw huidige functie?

- ☐ Directeur-Generaal (1)
  - ☐ Directeur (2)
  - ☐ Hoofd/manager/MT-lid (3)
  - ☐ Projectleider of Projectmanager (4)
  - ☐ Beleidsmedewerker (5)
  - ☐ Adviseur/Adviseur bedrijfsvoering (6)
  - ☐ Controller (7)
  - ☐ Ondersteuner (8)
- 

3). Wat is uw salarisschaal?

- ☐ Ambtenaar schaal 1 tm 8 (1)
  - ☐ Ambtenaar schaal 9 (4)
  - ☐ Ambtenaar schaal 10 (5)
  - ☐ Ambtenaar schaal 11 (6)
  - ☐ Ambtenaar schaal 12 (7)
  - ☐ Ambtenaar schaal 13 (8)
  - ☐ Ambtenaar schaal 14 (9)
  - ☐ Ambtenaar schaal 15 (10)
  - ☐ Ambtenaar schaal 16 (11)
  - ☐ Ambtenaar schaal 17 (12)
  - ☐ Ambtenaar schaal 18 (13)
  - ☐ Ambtenaar schaal 19 (14)
-

4). Hoelang bent u werkzaam in uw huidige functie?

- ☐ 1 tot 3 jaar (1)
- ☐ 3 tot 5 jaar (2)
- ☐ 5 jaar of meer (3)
- 

5). Wat is uw hoogste opleidingsniveau?

- ☐ Middelbaar onderwijs (1)
- ☐ Hoger onderwijs bachelor (hbo of wo) (2)
- ☐ Master (3)
- ☐ PhD (4)
- 

6). Bij hoeveel onderzoeken van de AR bent u betrokken geweest?

- ☐ Één (2)
- ☐ Twee (5)
- ☐ Drie (3)
- ☐ Meer dan drie (4)
- 

7). In welk(e) jaar/jaren was u betrokken bij onderzoeken van de AR? (meerdere antwoorden zijn mogelijk)

- ☐ 2018 (1)
- ☐ 2019 (2)
- ☐ 2020 (3)
- ☐ 2021 (4)
-

8). Wat was uw rol tijdens de onderzoeken van de AR in uw organisatie? (meerdere antwoorden zijn mogelijk)

☐

U heeft de informatie aangeleverd die door de onderzoekers werd gevraagd. (1)

☐

U heeft vragen van de onderzoekers beantwoord, bijvoorbeeld in een interview. (2)

☐

U heeft de resultaten van het onderzoek gevalideerd in het ambtelijke wederhoor. (3)

☐

U heeft de bestuurlijke reactie geschreven dat in het onderzoek gepubliceerd is. (4)

☐

U heeft documenten voorbereid voor de bespreking van het onderzoek in een Kamerdebat. (5)

☐

U verscheen in het parlement om vragen van parlementsleden naar aanleiding van het onderzoek te beantwoorden. (6)

---

9). Met wie heeft u contact gehad van de AR? (meerdere antwoorden zijn mogelijk)

☐

Collegelid (1)

☐

Directeur (2)

☐

Projectleider (3)

☐

Onderzoeker (4)

☐

Weet ik niet (5)

Einde blok: Block 1

---

Start van blok: Block 2

## Deel II

In dit deel worden vragen gesteld over uw ambtelijke ervaring van AR-onderzoeken, deze kunt u beantwoorden op basis van een schaalverdeling.

Als u bij meerdere AR-onderzoeken betrokken was, beantwoordt dan de vragen op basis van uw algemene ambtelijke ervaring.



10). Bijdrage van het onderzoek

In welke mate heeft het AR-onderzoek bijgedragen tot onderstaande doelen:

	Veel slechter (1)	Slechter (2)	Enigszins slechter (3)	Even Slecht / Goed (4)	Enigszins beter (5)	Beter (6)	Veel beter (7)
Een nieuw licht werpen op de situatie. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Aanzetten tot veranderingen. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De noodzaak voor verandering onder de aandacht brengen/geïmplementeerde veranderingen onder de aandacht brengen. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een evaluatie van een programma/beleidsmaatregel bevestigen/onder de aandacht brengen. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het team/management steunen in de uitvoering van projecten. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het wijzen op inconsistenties in sommige programma's of activiteiten van de organisatie. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De aandacht van de minister vestigen op een bepaald probleem. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De aandacht van het parlement en publiek vestigen op een bepaald probleem. (19)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Feedback krijgen op een onderwerp dat de politiek niet wilde evalueren. (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Als voorbeeld dienen voor andere programma's of activiteiten van de organisatie. (12)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De uitvoeringskosten terugdringen. (13)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Verbetering van informatie die gebruikt wordt bij de besluitvorming. (14)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Betrouwbaarder controles implementeren die de rechtvaardigheid van de beslissingen van de organisatie moeten garanderen. (15)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Bestaande controles stroomlijnen om enkel controles te behouden die operationele efficiëntie verzekeren. (20)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (22)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

# 11). Relevantie van de aanbevelingen AR-onderzoeken

Beoordeel de aanbevelingen die de AR formuleerden voor uw organisatie op de volgende kenmerken.

De aanbevelingen ...

	Helemaal niet mee eens (1)	Niet mee eens (2)	Enigszins mee oneens (3)	Noch eens noch oneens (4)	Enigszins mee eens (5)	Mee eens (6)	Helemaal mee eens (7)
zijn gepast, realistisch en toepasbaar. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
kloppen/zijn mogelijk in theorie, maar zijn moeilijk toepasbaar in de realiteit. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
gaan niet over kernproblemen. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
zijn te vaag. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
zijn te gedetailleerd, en geven te weinig ruimte om te implementeren. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
zijn verouderd door wijzigingen nadien. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12). Betrouwbaarheidskenmerk van AR-onderzoeken

Heeft het AR-onderzoek uw vertrouwen in de betrouwbaarheid van de werkings- en controlemechanismen van uw organisatie beïnvloed?

	Helemaal niet mee eens (1)	Niet mee eens (2)	Enigszins mee oneens (3)	Noch eens noch oneens (4)	Enigszins mee eens (5)	Mee eens (6)	Helemaal mee eens (7)
Ik heb meer vertrouwen gekregen. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ik heb minder vertrouwen gekregen. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Geen verandering. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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13). Invloed op het management van de organisatie

In welke mate heeft het AR-onderzoek geleid tot de onderstaande (nieuwe) werkmethoden?

	Veel slechter (1)	Slechter (2)	Enigszins slechter (3)	Even Slecht / Goed (4)	Enigszins beter (5)	Beter (6)	Veel beter (7)
De organisatie van werkzaamheden. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het definiëren van prioriteiten. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het gebruik van strategische planning als management tool. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Training en opleiding van personeel. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het gebruik van managementinformatie in de besluitvorming. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het documenteren en archiveren van beslissingen. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prestatiemeting. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het opvolgen van eerdere prestatieverplichtingen. (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Productiviteit. (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Betere resultaten. (12)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (14)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

#### 14). Bruikbaarheid van AR-onderzoeken

Hoe bruikbaar was het AR-onderzoek om:

	Ze er ont oep as s e l i j k (1)	Ont oep as s e l i j k (2)	Eer der ont oep as s e l i j k (3)	Noch toe pas s e l i j k, noch ont oep as s e l i j k (4)	Eer der toe pas s e l i j k (5)	Toe pas s e l i j k (6)	Ze er toe pas s e l i j k (7)
Een situatie te verhelderen. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Over te gaan van discussie naar actie. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Beleid te heroriënteren. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Overeenkomsten of protocols te ondertekenen. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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15). Bruikbaarheid van het onderzoek

Hoe bruikbaar was het AR-onderzoek als referentie-instrument om:

	Ze er ont oep ass elij k (1)	Ont oep ass elij k (2)	Eer der ont oep ass elij k (3)	Noch to ep ass elij k, noch ont oep ass elij k (4)	Eer der to ep ass elij k (5)	To ep ass elij k (6)	Ze er to ep ass elij k (7)
Reflectie te stimuleren. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Op een meer objectieve manier te evalueren. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Standpunten of observaties te valideren. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Goede management principes te bekrachtigen. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Te leren van fouten. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bruikbare informatie aan te leveren om bepaalde projecten uit te voeren. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het geheugen van de organisatie te verrijken. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

# 16). Bruikbaarheid van het onderzoek

Hoe bruikbaar was het AR-onderzoek als onderhandelingsinstrument dat gebruikt werd als:

	Ze er ont oep as s e l i j k (1)	Ont oep as s e l i j k (2)	Eer der ont oep as s e l i j k (3)	Noch toe pas s e l i j k , no ch ont oep as s e l i j k (4)	Eer der toe pas s e l i j k (5)	Toe pas s e l i j k (6)	Ze er toe pas s e l i j k (7)
Een sterk argument in discussies tussen verschillende partijen. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een goede basis voor discussie. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een manier om belangrijke overheden of andere partijen onder druk te zetten. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een gelegenheid om teams en beleidsmaatregelen/programma's uit te dagen. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een middel voor de oppositie of belangengroepen. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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17). Concrete acties naar aanleiding van AR-onderzoeken

In welke mate heeft het AR-onderzoek één of meerdere van onderstaande acties te ondernemen beïnvloed?

	Veel minder (1)	Minder (2)	Enigszins minder (3)	Noch minder, noch meer (4)	Enigszins meer (5)	Meer (6)	Veel meer (7)
Reorganisatie. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Hervorming van programma/beleidsmaatregel. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rationalisering van de werkzaamheden. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reorganisatie van informatie systemen. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Aanpassen van bestaande wet-of regelgeving. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uitvaardiging van nieuwe wet-of regelgeving. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Werving van extra personeel. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ontslag van personeel. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18). Gevolgen voor de organisatie

In welke mate heeft het AR-onderzoek direct of indirect een van de onderstaande gevolgen gehad voor uw organisatie?

	Veel minder (1)	Minder (2)	Enigszins minder (3)	Noch minder, noch meer (4)	Enigszins meer (5)	Meer (6)	Veel meer (7)
Toename van de uitvoeringskosten op korte termijn, zonder voordelen op middellange termijn die deze toename kunnen compenseren. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ontevredenheid van de doelgroep, omdat de dienstverlening aanzienlijk minder efficiënt werd als gevolg van bijkomende controles die het onderzoek had aanbevolen. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het vermeerderden het aantal controles waardoor de doelstellingen niet bereikt kunnen worden. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Organisationele verlamming. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

19). Impact op uzelf

In welke mate heeft het AR-onderzoek op u persoonlijk een impact gehad op de volgende aspecten:

	Veel slechter (1)	Slechter (2)	Enigszins slechter (3)	Even Slecht / Goed (4)	Enigszins beter (5)	Beter (6)	Veel beter (7)
Motivat. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prestaties. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het zelfvertrouwen van uw management. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het zelfvertrouwen van uw ondergeschikten. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Neiging om uw initiatieven te beperken. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Neiging om te focussen op kortetermijndoelen ten koste van langetermijndoelen. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Neiging om middellange tot langetermijndoelen voorop te stellen. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Invloed op uw toekomstige werk of op uw carrière. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20). Globale effect van het onderzoek op uw organisatie

	Ze er slecht (1)	Slecht (2)	Eerder slecht (3)	Noch goed, noch slecht (4)	Eerder goed (5)	Goed (6)	Ze er goed (7)
Hoe zou u het globale effect van het AR- onderzoek op uw organisatie beoordelen? (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

21). Omgevingsfactoren

In welke mate hadden onderstaande omgevingsfactoren invloed op de impact van het onderzoek op uw organisatie?

De impact van het AR-onderzoek was door..

	Veel zwakker (1)	Matig zwakker (2)	Enigszins zwakker (3)	Geen verandering (4)	Enigszins sterker (5)	Matig sterker (6)	Veel sterker (7)
de aanbevelingen van de AR ten opzichte van de prioriteiten van het management.. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
de bereidheid van de medewerkers... (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
de politieke wil... (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
de bereidheid van de belangrijke overheden... (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
de timing... (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
het vertrek van sleutelfiguren... (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
hervormingen op overheidsniveau... (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

22). Relatie met de onderzoekers van de AR

In welke mate hadden onderstaande gedragingen van de onderzoekers van de AR invloed op de impact van het AR-onderzoek op uw organisatie?

	Ze er negatief (13)	Negatief (14)	Eerder negatief (15)	Noch positief, noch negatief (16)	Eerder positief (17)	Positief (18)	Ze er positief (19)
De geloofwaardigheid van de onderzoekers. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De legitimiteit van de interventie van de onderzoekers. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communicatiestijl tussen onderzoekers en uw organisatie. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De openheid van de onderzoekers. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (12)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

23). Relatie met de onderzoekers

In welke mate waren onderstaande punten een bron van ontevredenheid tijdens het AR-onderzoek waarbij u betrokken was?

	Helemaal niet mee eens (1)	Niet mee eens (2)	Enigszins mee oneens (3)	Noch eens noch oneens (4)	Enigszins mee eens (5)	Mee eens (6)	Helemaal mee eens (7)
De aanwezigheid van de onderzoekers verzwaarde de gewone werklust. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De neiging van de onderzoekers om meer tijd te besteden aan details dan aan essentiële zaken. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De neiging van de onderzoekers om een eerder confronterende dan een samenwerkende houding aan te nemen ten opzichte van u. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De aanbevelingen van de AR waren niet realistisch. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Een gebrek aan subtiliteit en gevoeligheid voor de context door de onderzoekers, of geen bereidheid tot het sluiten van compromissen. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De bevindingen waren niet objectief. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De AR zoekt sensatie. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De expertise van de onderzoekers en hun begrip van het onderzochte domein bleken ontoereikend. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Woorden en daden van de onderzoekers waren niet consequent. (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
De onderzoekers hadden een zwakke conceptuele visie. (10)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het rapport vermeldde enkel negatieve aspecten, de positieve zaken werden zelden of nooit vermeld. (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (13)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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24). Reactie van het parlement

Heeft het onderzoek geleid tot Kamervragen, debat of technische briefing in de Tweede Kamer?

- ☐ Ja (1)
- ☐ Nee (ga naar vraag 26) (2)
-



25). Acties van parlementsleden

In welke mate had de reactie van Kamerleden op het AR-onderzoek een invloed in uw organisatie op de volgende aspecten:

	Veel zwakker (1)	Matig zwakker (2)	Enigszins zwakker (3)	Geen verandering (4)	Enigszins sterker (5)	Matig sterker (6)	Veel sterker (7)
Spanningen tussen politiek en ambtenarij. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Invoering van concrete maatregelen om de problemen die de AR vaststelden aan te pakken. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Versnelling in de discussie over het onderzochte probleem. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Creëerde een 'sense of urgency' in uw organisatie om de problemen uit het onderzoek aan te pakken. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Creëerde een gevoel van verlamming in uw organisatie. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

26). Op welk(e) onderstaande manier(en) werden de aanbevelingen van het AR-onderzoek geïmplementeerd?

☐

De aanbevelingen werden door uw organisatie opgevolgd en later geïmplementeerd. (1)

☐

De aanbevelingen werden geïmplementeerd via een oproep vanuit het parlement. (2)

☐

De aanbevelingen werden niet geïmplementeerd. (4)

☐

De aanbevelingen werden (deels) geïmplementeerd en vallen niet in de bovenstaande keuzes. En werden op de volgende manier(en) toegepast: (5) \_\_\_\_\_

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27). Media-aandacht

Kreeg het AR-onderzoek media-aandacht?

☐

Ja (1)

☐

Nee (ga naar vraag 29) (2)

28). Effect van media-aandacht

In welke mate had de media-aandacht invloed op de impact van het AR-onderzoek op uw organisatie op de volgende punten:

	Ze er negatief (1)	Negatief (2)	Eerder negatief (3)	Noch positief, noch negatief (4)	Eerder positief (5)	Positief (6)	Ze er positief (7)
Het reactiveerde het debat in de politiek. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het dwong tot correctie van gebreken in uw organisatie. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Het veroorzaakte chaos in de werking van uw organisatie. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uw organisatie werd voorzichtiger in haar werk. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uw organisatie werd te voorzichtig in haar managementpraktijken in het licht van de feiten die in de media werden aangekaart. (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anders, namelijk: (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

29). Zijn er nog specifieke aspecten van het AR-onderzoek die u hebt meegemaakt, maar niet aan bod kwamen in de vragenlijst en die u toch wil meegeven?

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Einde blok: Block 2