Doing Things with Numbers:
The Danish National Audit Office and the Governing of University Teaching

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Abstract
Like the Supreme Audit Institutions of many other OECD countries, the Danish National Audit Office has stepped up its performance auditing of public administrations and agencies in order to ensure that they provide value for money. But how do Supreme Audit Institutions manage to make state institutions try to enhance their performance? Based on the case of the Danish National Audit Office's auditing of the teaching at Danish universities, this paper seeks to show, first, that the quantification and, by the same token, simplification of the practices subjected to performance auditing is key to understand how SAIs render such practices amenable to assessment. Secondly, the paper seeks to show how the quantification of the quality of university teaching contributed to make universities viewing, assessing and, ultimately, govern their teaching activities differently.

1 Introduction

Generally speaking, we find a number of studies testifying to the fact that Supreme Audit Institutions (SAIs)¹ in many OECD countries seem to pay increasing attention to performance auditing (Shand and Anand 1996; Pollitt et al 1999; Wanna et al 2001; Grönlund, Svärdsten og Öhman 2009; Lonsdale, Wilkins and Ling 2011). Part of the reason for SAIs to attribute importance to performance auditing seems to hinge on the belief on part of governments and treasuries that SAIs function – or at least
should function – in ensuring that public money is spend efficiently (Vrangbæk and Reichborn-Kjennerud 2013). More specifically, the spread of New Public Management to public organizations, including professionalization of management, management by objectives, performance targeting, and contract steering, public organizations have been granted increasing responsibility and discretion for meeting policy targets and producing services more cost-effectively (Barzelay 1997; Azuma 2005).

Notwithstanding this consensus that SAIs have stepped up their performance auditing activities, we still only have few studies of the political consequences following from this trend. With regard to the political consequences of performance auditing for the auditee, a review of existing research on the subject, only 14 studies pertaining to state audit were found. In these studies, impact was primarily defined as instrumental. Instrumental impact is more short term and easier to measure than conceptual and interactive impact, which is deemed harder to grasp since it entails more long-term consequences that might be hard to single out (Lonsdale et al. 2011). Some have problematized the independent role of auditors as being an obstacle to impact because stakeholder involvement is associated with greater utilization (Reichborn-Kjennerud and Johnsen 2011; Vanlandingham 2011). Justesen and Skærbek (2010) found that accountability mechanisms are forceful in making organizations implement changes. Finally, it has been found that auditee perceptions of the audit – in particular whether it is seen as an instrument of learning – is important for the accommodation of auditor recommendations (Reichborn-Kjennerud 2013).

The paper seeks to provide a (tentative) answer to the following question: how do Supreme Audit Institutions manage to make state institutions try to enhance their performance? First, it seeks to clarify how we may grasp the (potential) political effects of measuring and quantifying public service activities. The paper does so by comparing and discussing the potentials of three analytical frameworks for studying the political consequences of SAI performance auditing. Second, the paper aims to show how the Danish National Audit Office’s quantification of the quality of university teaching contributed to make universities viewing, assessing and, ultimately, govern their teaching activities differently.

In the following, I first outline a conceptual and analytical framework for studying the political consequences of performance auditing. This is followed by a general account of the Danish National
Audit Office, Rigsrevisionen (RR), and its turn towards performance auditing. I then turn towards the case study in which I outline the political processes and consequences of the SAIs performance auditing of the Danish universities. The paper ends with some discussions and tentative conclusions.

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

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

In the following, I briefly review three analytical perspectives on political consequences of performance auditing, namely the intentionalist, the constitutive and the governmentality. For reasons explained below, I adopt the last two in the ensuing analysis.

The intentionalist perspective

Over the years, a substantial literature on the consequences of performance measurement has emerged that in one way or another takes the intentions of the performance program as its point of departure. The limited existing literature on the consequences of SAI performance auditing reviewed in the introduction above shares this feature. The key research question driving this perspective is whether performance auditing generates the effects it intended or not? An interesting literature on performance measurement has taken this agenda a step further and interrogated the non-intended effects (Smith 1995; DeBruijn 2002). However, while the latter broadens its scope to look for other effects than those intended, its analytical space is limited to that of intentionality. The analytical starting point is always
the intentions of the auditor and effects are gauged in terms of whether or not they concur with these intentions. Unintended consequences emerge when those subjected to performance auditing engage in various forms of gaming or manipulation. This is often a highly rational behaviour in as much as performance auditing creates new and often unpredictable incentive structures. Such studies of unintended effects are valuable and a sober reminder to those who think that public choice disciples who believe that economic incentives and performance measures will fix the problems of the public sector once and for all. Yet, even these critical studies do not capture the entire range of possible effects of performance measurement and auditing.

**The constitutive perspective**

Auditing, when involving quantification of activities, may serve to produce an image of impartiality and trust (Porter 1995). The RR may gain credibility, trust and thereby authority in the sense of being able to persuade auditees to change conduct. Auditing in general and translating activities into quantifiable object in particular, changes the nature of the audited activities. This is the constructivist argument that Mike Power refers to when he argues that things, such as the activities of state organizations, are not readily amenable to auditing (Power 1996; 2003). They have to be made auditable and in that process they inevitable change. This constitutive effect is perhaps clearest when a certain set of activities are quantified as this entails that the qualitative features of these activities are deliberately – or implicitly – ignored in favour of a numerical scale (Porter 1994). The act of quantification implies that the complex and often impenetrable character of a set of activities that seem to defy easy description is translated into one or more numbers making it much easier to convey this activity to others. Accordingly, the set of activities that hitherto had been difficult to account will – after quantification - lend themselves more readily to auditing and, ultimately, to political-administrative purposes and interventions. Because this perspective seems to grasp more adequately – than the intentionalist approach – how quantification contributes to making certain issues governable, I will try to employ this perspective with a view to trace the authorizing and constitutive effects of the RR’s performance audit in the university case.
The government perspective

By the term government, I am referring the activity of governing, rather than the institutions of government. The term is borrowed from the late French historian and philosopher Michel Foucault who characterized government as a particular form of power – quite distinct from for example sovereign, disciplinary or, more generally, authoritarian forms of power (Foucault 2007; see also Barry et al 1996; Dean 1999; Triantafillou 2012). Government denotes the action conducted by an individual or group A upon the possible field of action of another individual or group B. It is also defined as the conduct of conduct to emphasize that government is not about determining B’s behaviour but about making B act upon herself (govern herself) in particular ways (Foucault 1985, Introduction). In other words, B is in various ways encouraged or urged to reflect upon herself, her choices and possible actions in particular ways. Thus, an analysis of government focuses on the contact point between A’s attempt to shape the conduct of B and B’s governing of herself, i.e. B’s exercise of freedom. Conversely, an analysis of government focuses not on behavioural change in the sense: did B really behave according to the will enunciated by A.

The government perspective is used here to shed light on how did the RR seeks to govern the conduct of others, notably the Ministry of Education and the Danish universities. I will combine it with the perspective outlined above with a view to examine the forms of knowledge produced and employed to tell the truth about the object to be governed, on the one hand, and the procedures, tools and techniques of power on the other (see also Foucault 1980. My assumption thus is that the ways in which an object is rendered susceptible to knowledge – that is, the ways in which render an object knowable – impinges on, but does not determine, the ways in which it may be governed. The term government clears a space for analyzing not only how knowledge – in the shape of quantifiable and comparable assessment standards – is used by others (the RR and the Ministry) to govern the universities’ activities, but also this knowledge is used by the universities to govern themselves (Triantafillou 2007).

Method

In order to explore the potential of the analytical framework, a singly case study approach has been adopted: the Danish National Audit Office’s performance audit of the quality of university education in Denmark. The advantage of the case study method is its ability able to trace in some detail the process
and the contextual circumstances surrounding political processes. Here, it allows me to examine the processes and devices by which the RR has tried to govern the conduct of the Danish Ministry of Education and not least the Danish universities. However, the potential for generalizing the findings of a single case study is often rather limited. In order to enhance this, I have chosen a least likely case in the sense that it involves what is widely regarded as relatively powerful profession (university academics) and that it involves an issue (the quality of university education) which is quite complex to define and, not least, to govern. Accordingly, if the RR has been able to govern the conduct of universities in the area of the quality of education, then the RR may be able to govern many other Danish state organizations as well.

So far the data supporting the analysis consist almost exclusively of documents. Publications issued from mid-2012 to mid-2014 by the RR, the Ministry of Education, and the universities subjected to auditing were systematically identified and collected. Moreover, the national Danish e-library for newspaper cuttings (Infomedia) was used to identify relevant newspaper articles in the said period. Finally, secondary literature on the topic was collected using standard social science databases, google scholar and the snowball method. So far, only one interview has been conducted with two RR staff engaged in performance auditing. More interviews are planned with key informants in the university sector.

3 The Danish National Audit Office and Performance Auditing

The Danish National Audit Office was established by law in 1976 that merged existing state auditing functions in one unit (Rigsrevisionen 2013a). State accounts had been more or less systematically audited at least since the 1849 when absolutist monarchial rule was replaced by an elected legislative assembly combined with formal monarchy. At that time four state accountants were given the task of auditing state accounts and report their findings to parliament. With increasing state functions and activities during the 19th century it became obvious that the four state accountants were unable to effectively audit state accounts. Thus, in 1917, the first law on state auditing decided that the work of the state accountants were to be supported by administrative auditing in each state ministry. This bi-
partite state auditing system has with few modifications persisted until today. Thus, at present, we have, on the one hand, six state accountants – all parliamentary politicians, usually with a legal education - appointed by Parliament with the task of reporting on the result of state audits (Rigsrevisionen 2013b). On the other hand, the actual auditing work is conducted by RR, which is an independent organization under parliament. By law, the RR has full autonomy in deciding which state institutions and activities it subjects to particular scrutiny. Only the state accountants are allowed to ask the RR to investigate particular issues. The results of the RR’s auditing activities are conveyed to the state accountants who in turn present these to parliament and, in case malpractice has been reported, decide whether these should result in a warning to the minister in charge of the said public organization.

Apart from this bi-partite organizational setup, the RR is characterized by three distinct auditing tasks, namely financial, legal-critical and performance auditing of state institutions and statutory bodies receiving state funding. The RR is obliged to undertake financial auditing of all state institutions every year. The legal-critical and performance auditing is undertaken more selectively according to areas that the RR find deserve particular attention. Over the last few years, the RR has conducted around 20 ‘larger studies’ annually (Rigsrevisionen 2013c). They entail that a particular ministry, state institution or a cross-cutting issue is subjected to all three forms of auditing. Currently, these larger audits are concentrating on 10 areas that the RR find are of particular societal relevance, namely: education and science, business and employment, social and health issues, public finance, security and aid, infrastructure and construction, state salaries, energy and environment, the EU, and ICT.

The turn towards performance auditing
Nominally speaking, the RR has been undertaking performance auditing since 1926 (Rigsrevisionen 2013a). At least, the law stipulated that all three functions must be undertaken (Lov Nr. 77 af 31. Marts 1926 om Statens Regnskabsvæsen og Revision, from: Brandt and Rasmussen 2000). However, early forms of performance auditing seem to have focused almost exclusively on assessing the use of public funds. Moreover, until the early1990s performance auditing actually played a relatively small role in the RR joint portfolio. In 1988, the RR only spent nine per cent of its resources on ‘larger studies’, the label for RR studies in which performance auditing play a prominent role (Kjær 1998, p.
This proportion of performance auditing was very low compared to SAIs of for example Sweden and the USA. Accordingly, the RR was criticized at that time both by politicians and academics for paying too little attention to performance auditing (Kjær 1998, p. 10-11). This critique seems to have been heard by the RR. At least, the RR significantly boosted its performance auditing activities over the next few years. By 1995, the RR has stepped up its ‘large surveys’ to constitute 23 per cent of its resource use (Kjær 1998, p. 48), a figure that has increased to around 30 per cent today (Henning and Rasmussen 2013).

But how then does the RR define the task of performance auditing, i.e. of ensuring that state money are spent efficiently? (Rigsrevisionen 2013e, p. 9). The performance audits have for a long time been guided by three principles, namely thrift, productivity and goal effectiveness (Rigsrevisionen 1982, p. 13). Currently, these principles are put into operation more or less in the following ways. First, the RR examines the concrete economic dispositions made by the responsible public agent or agency, such as how organizational and activities are planned and executed in the agency to solve their tasks or provide a particular service. This includes checking that the agency is not undertaking activities that do not contribute to solving its tasks. Secondly, the RR often checks whether the fiscal and personnel management systems used by the auditee are adhering to acceptable standards for good public management in general, and if procedures are established to control and allocate resource expenditures in a systematic fashion. This examination of the adequacy of internal fiscal management systems has become an increasingly important element of the RRs performance auditing since the 1990s (Kjær 1998, p. 49). As we shall see below, it was a crucial element in the RRs auditing of the Danish universities. Thirdly, the RR performance audits may subject a wider (policy) area to benchmarking either by comparing the activities of a number of agencies within the area or by examining the development of their activities over time. Such area analyses may focus on goal-effectiveness (were organizational goals actually met?), program effectiveness (were results the causal effect of program activities?), and cost-effectiveness (the relationship between resources spent and the results produced).

4 The case of university education auditing: The RR critique and surveillance measures
In the autumn 2011, the RR decided to initiate a large audit of the teaching and education offered by the universities at the undergraduate and graduate levels across all scientific disciplines (Rigsrevisionen 2012). Moreover, it decided to examine if the recent 10 percent raise in the performance payment rate for students in the humanities and social sciences had actually been used according to its purpose, i.e. to increase the quantity and quality of teaching. Finally, the RR decided to evaluate whether the existing accreditation system actually secured that the universities offered research-based teaching on all their studies.

In August 2012, the RR essentially delivered a devastating critique of the universities, the Ministry, and the existing accreditation system. It found that even after the raise of the performance payment rate at the social science and humanities studies, the students there still received preciously little teaching and much of it was not conducted by researchers. In some places, only 20 percent of the teaching was conducted by researchers, i.e. tenured staff with paid time to undertake research. The RR concluded that the low number of teaching hours meant that many students were not really offered a full time study – as required by the law and the ECPR system. Moreover, the quality of the study could hardly be regarded as acceptable on those studies with very low rate of research-based teaching. The universities were criticized, firstly, for not having clear budget allocation systems that ensured that all studies were enabled and actually offered a minimum number of teaching hours and research-based teaching ratios. Secondly, the RR found that the universities’ production of data on the amount and quality of teaching offered was of a very uneven quality hindering systematic oversight and allocation of resources for teaching. Thirdly, the RR also criticized the Ministry of Education for using an accreditation system that despite being in use for several years had proven unable to ensure a certain minimum of teaching hours at the various university studies. The RR stressed that it was the responsibility of the Ministry, not the independent accreditation institution, to ensure that the accreditation system worked properly.

The state accountants basically reiterated the RRs critique of the universities and the Ministry of Education for not ensuring that students received sufficient research-based teaching. They also specifically criticized the universities for not setting goals and norms for research-based teaching and for not providing adequate knowledge on the costs of the various studies. Thus, like the RR, the
critique was as much about insufficient and poor quality teaching as it was about the lack of proper data and management systems at the universities. The notion that the universities – and their lack of internal management systems – were the main culprit was echoed by the major newspapers (Information 2012; Politiken 2012) and by the major opposition parties, though the latter pointed out that the Minister should have taken action much earlier.

In February 2013, the RR issued a follow-up report stating that it would monitor the development in the number of teaching hours and the rate of research-based teaching (Rigsrevisionen 2013f). More precisely, this included checking the Ministry of Education with regard to: its work on creating more transparency in the universities’ educational results, its use of contracts to ensure high educational quality, its measures following up on the ECTS evaluation, its allocation of money released from the increase of the student performance payment rate. Moreover, the RR stated that it would check the universities work with securing an adequate level of research-based teaching on all studies and increasing transparency of educational results and resource allocation, and their implementation of the new accreditation model. A follow-up evaluation of the universities’ efforts to enhance educational quality is to be published by the end of 2015.

5 The case of university education auditing: The reactions by the Ministry and the universities

How did the Ministry of Education and the universities react to this critique? The immediate reaction of Minister of Education was to accept the critique and put the full blame on the universities, arguing that after the raise of the performance pay rate there was no longer any excuse for providing teaching of sufficient quantity and quality (Ritzau 2012, 29th August). Thus, the universities had to take action to enhance the quality of the educational standards at the social and human sciences. A few months later, the Minister launched a more balanced statement. He still acknowledged the critique, but he also explained that it did not make sense for the Ministry to impose simple standards on for example the weekly number of teaching hours (Ministeriet for Forskning, Innovation og Videregående Uddannelser 2013). However, as we shall see, while the Ministry did not dictate minimum standards of teaching hours and tenure staff rates, they moved immediately to use these two standards to conduct regular,
comparative surveys of the universities performance. He also explained that the responsibility for the quality of education was shared jointly between the Ministry and the universities.

The Ministry reacted on the critique by accounting for the measures already in place and by launching a series of new ones (Ministeriet for Forskning, Innovation og Videregående Uddannelser 2013). Apart from the obviously not very successful accreditation system, the Ministry had for around a decade used contracts with each university to secure general political ambitions, such as the quality of education. Some of these contracts, but far from all, contained specific goals promising to increase the amount of teaching offered to student and the rate of research-based prior to the RR’s critical report, see below.

Apart from the further exploiting the potential of existing measures, the Ministry also launched four new interventions to spur educational quality in general and the amount of teaching offered to students and the rate of research-based teaching in particular. First of all, the Ministry published an evaluation in August 2012 of the extent to which the extra money granted to the human and social science studies had been use to increase the amount of teaching offered to students and the rate of research-based teaching. This evaluation is now conducted annually in order to monitor the universities’ continued work and progress within these two particular aspects of teaching. This will be further explicated in Table 1 below. Secondly, from 2012, the Ministry would require – through the university contracts - that all universities produced standardized economic financial accounts for resources allocated to key purposes, namely: research, education, expert service to the public and management / administration, in order to ensure transparency and enable (inter- and intra-) university comparisons (cf. Styrelsen for Universiteter og Internationalisering 2012). Thirdly a working group was established to look into the actual student workload required by the various university studies in order to ensure that all studies are actually fulltime studies. Accordingly, all universities were required to document that the educational activities they offered – at all studies, at all levels - actually amounted to 60 ECTS per year and an average weekly student workload of 37 hours. Thus, all universities had to make numerical translation of all courses, seminars, exercise sessions, supervisory sessions and other educational activities into the number of hours that each student was supposed to put into her or his preparation for participating in these activities.
While the three measures mentioned so far mainly aimed at creating more and new visibilities in ways that would illuminate the quality of education and the resources allocated by the universities to further improve the quality of their studies, a fourth measure aimed at further delegating responsibility for educational quality from the Ministry to the universities. Thus, the Ministry launched a thorough revision of the existing university accreditation system, which the RR had criticized as insufficient for ensuring adequate teaching. By transforming the accreditation system from one focusing on specific studies to one focusing on the whole university, the responsibility for the quality of education would now effectively be transferred from the Ministry, or rather an accreditation body under the Ministry, to the universities. The universities generally applauded that they would have more responsibility for auditing their own studies, but they also noted that the key standards informing the self-evaluation would be almost identical to the former system. Therefore, the universities room for discretion on what and how to evaluate the quality of its studies remained rather narrow.

The report by the RR provoked quite a debacle in university circles. The national Student Council and many university staff at the social sciences and humanities applauded the report and said that it pointed to what everyone knew, namely that the social sciences and the humanities had been neglected in terms of resources for years (Universitetsavisen 2012). However, many university staff added to this that simply augmenting the number of teaching hours would hardly solve the problem of poor quality, which had more to do with students not caring to attend the teaching being offered already (Jyllandsposten 2012, 23rd October).

The university managements responded rapidly to the critique, which they largely accepted. While the university managers pointed to low performance pay rates, even after the 10 per cent raise, as an underlying cause of low levels of teaching hours and research-based teaching, they acknowledged that they too had a responsibility for prioritizing differently. Accordingly, within few weeks after the RR’s report was published most universities made quite precise promises to increase the number of weekly teaching hours offered to students and less precise intentions to increase the rate of research-based teaching at the social science and humanity studies (Ritzau 2012, 29th August). Two universities (Aalborg and Roskilde) refrained from making promises in terms of concrete numbers on account of their particular, project-based pedagogy. Nevertheless, they did promise to step up the rate of research-
based teaching and ensure that all students received adequate supervision (Nordjyske Stiftstidende 2012).

In Table 1 below an overview is provided of the measures taken since August 2012 – when the RR report was published - by the six Danish universities offering human and social science studies in two areas: the quantity of teaching and/or supervision offered to students and to increase the rate of tenured staff to temporary staff. I have focused on these two indicators because they were the main ones explicitly used by the RR to critically assess the quality of university education. Subsequently, these two indicators were taken up by the Ministry of Education to conduct annual comparative surveys of the universities’ efforts to enhance educational quality (Styrelsen for Videregående Uddannelser 2013).
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<th>University</th>
<th>Quantity of teaching offered to students</th>
<th>Percentage of tenured staff</th>
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<tr>
<td><strong>Copenhagen</strong></td>
<td>Generally moderate levels of teaching hours offered in humanities. Contractual obligation: Increase percentage of BA studies offering at least 12 teaching hours per week from 33% in 2012 to 100% by end of 2014. By the end of 2013, 64% of BA studies offered 12 hours per week.</td>
<td>Generally moderate tenured staff percentages at the bachelor level (around 50-60%), though higher at the master level (around 70-80%), except law and psychology. Contractual obligation: none. Local measures: apparently none, apart from minor increase in economics.</td>
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<td><strong>Aarhus</strong></td>
<td>Generally moderate levels of teaching hours offered in humanities. Decision to offer – from 2014 - at least 12 hours per week at the bachelor level and 8 hours at the Master level in Humanities. Significant increase (20-30%) in teaching hours at most BA studies by early 2013.</td>
<td>Generally high percentages (70-80%) of tenured staff at the human and social science studies, except law. Contractual obligation: none. Local measures: apparently none.</td>
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<tr>
<td>Sources: Aarhus University (2013a; 2013b; 2014) Henriksen (2013)</td>
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<td><strong>Copenhagen Business School</strong></td>
<td>Generally high levels of teaching hours. Guideline (not a guarantee) introduced in September 2012 stipulating 12 hours of weekly teaching at the bachelor level. Significant increase (20-30%) in the amount of teaching offered at several studies.</td>
<td>Generally moderate levels of tenured staff rates (around 50%). Contractual obligation: increase rate of tenured staff from 48.5% to 55% by end of 2013. This was more than accomplished (58.5%)</td>
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<td>Sources: CBS (2012; 2014)</td>
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<td><strong>Aalborg</strong></td>
<td>Generally high levels of teaching / supervision hours. Significant increase (30-50%) in the amount of teaching offered in most of the human science studies.</td>
<td>Generally high levels of tenured staff rate (around 70-85%), except law. Contractual obligation: retain average tenure staff rate for the whole university at 92% 2013. Local measures: apparently limited to debates on increasing preparation rates for teaching / supervision</td>
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<td>Sources: Krogstrup and Kristiansen (2013); AAU (2014)</td>
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<tr>
<td><strong>Southern Denmark</strong></td>
<td>Generally very high levels of teaching hours at the bachelor levels, less so at the master level. Decision to offer – from autumn 2013 – at least 12 teaching hours per week at the bachelor level at the Faculty of humanities. Limited actual increases.</td>
<td>Generally high levels (70-80%) of tenured staff. Contractual obligation: none. Local measures: apparently none.</td>
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<td>Source: Syddansk Universitet (2012)</td>
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<tr>
<td><strong>Roskilde</strong></td>
<td>Generally high levels of teaching / supervision hours. Minor increase in number of lectures at the bachelor level.</td>
<td>Generally high levels of tenured staff (around 70-80%), except business administration and cultural studies. Contractual obligations: none. Local measures: a minor increase in the hiring of permanent staff.</td>
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<td>Source: Roskilde Universitet (2014)</td>
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Table 1 shows that four out of six universities went at quite some length in order to increase the amount of teaching (or supervision) hours offered at the human and social science studies. A fifth university (Southern Denmark) promised to increase its already high level of teaching hours. Only, one university (Roskilde University) did not announce any increases, though it did actually undertake a minor increase in teaching. Not surprisingly, the universities offering relatively little teaching (Copenhagen University and Aarhus University) decided to make significant increases. More surprisingly also some of the universities offering relatively much teaching (the Copenhagen Business School and Aalborg University) have stepped up their teaching load.

In contrast to the general increase in the amount of teaching and supervision promised (and actually offered), only one out of six universities promised that they would increase the rate of tenured staff (Copenhagen Business School). One more university (Roskilde) made a modest increase in its number of tenured staff. At least two reasons can be provided for the lack of response from the other universities. First, the general percentage of tenured staff is quite high (70-80%) at most studies at most universities. Exceptions are Copenhagen Business, which did react, and University of Copenhagen, which only reacted within the economics study. It may also be noted that the low levels of tenured staff in certain disciplines, notably law and psychology, may partly be understood on the longstanding tradition for valuing the input of practitioners within these disciplines. Secondly, and more generally, the moderate responses are linked financially to the decision to offer more teaching. When universities increase the number of teaching hours offered to students, the cheapest way to do so is to hire more temporary employed academics (the price is around half that of a tenured staff or less). Given that the universities are responsible to maintain their activities within more or less given budgets, they had to make a certain trade-off between offering more teaching on the one hand, and increasing the percentage of tenured staff on the other. Accordingly, the University of Copenhagen’s (very) limited measures to increase the percentage of tenured staff may partly be understood on the background of the substantial expenditures triggered by its simultaneous decision to significantly increase the volume of teaching offered. In sum, if most universities did nothing and a few universities did little to increase the rate of tenured staff this was not because they found that the ideal of research-based teaching wrong nor that they found the RR’s and Ministry’s way of objectifying this ideal problematic. In fact, they accepted
both. However, the universities simply found that tenured staff rates around 70-80% was highly satisfactory and therefore only those falling substantially below this threshold were put under pressure – by the ministry and by local university staff – to act and hire more tenured staff.

If the universities’ reaction to the push for more teaching in general and more research based reaching in particular was a mixed affair, they all moved fast to accommodate the RR’s critique of inadequate budget systems. By the end of 2013, all universities had either fully or almost fully adopted a new budget system defined by the Ministry of Education that would provide more transparent and standardized accounts of expenditures divided according to key institutional purposes, i.e. research, education, expert services to the public, and management / administration (cf. annual reports 2013 of the Danish universities). While it is still too early to examine the actual consequences of this new budgeting system and the visibilities it creates, we may note that it is clearly in line with the Ministry’s ambition to govern the universities at a distance. That is, the new budget system will not only enable the Ministry to gauge the extent to which each university allocates resources to goals agreed in their contracts, it will also allow and encourage the universities themselves to monitor, evaluate and govern the quality of their educational activities in line with the new budget standards.

This potential of the new budget to facilitate a certain governing at a distance may be linked to the final element in the RR’s critical audit: the accreditation system. As mentioned above, this critique spurred the Ministry’s decision to reform the existing accreditation system from one focusing on individual studies to one focusing on the whole institution (each university). The universities were not entirely happy about this. On the one hand, they acknowledged the positive potential of giving each university more discretion in how to evaluate the quality of its own studies. On the other hand, the concrete proposal for the new institutional accreditation system was criticized for containing further central controls on the universities’ discretion on how to manage their study programs (Jyllandsposten 2012, 24th October). Moreover, universities must still apply for a permit every time they intend to launch a new study. More importantly, the five key accreditation standards from the former accreditation model were retained in the new model, i.e. societal need, research based knowledge, explicit learning goals, clear structure of the studies, and internal quality management system. Societal needs, before and after the reform, translates into (un-) employment rates for graduates and research based knowledge is
gauged by the percentage of tenured staff to temporary staff (i.e. exactly the same figures that the RR used to criticize the universities). The three other standards are gauged by qualitative – and usually very lengthy – accounts produced. In brief, the reformed accreditation system is in itself not likely to make any radical changes in the ways in which universities govern their educational activities. Its main contribution seems to rest with the potential it gives to further delegate the responsibility (and blame) for educational practices, which find their way into the critical light of the RR, from the Ministry to the universities. Moreover, when linked to the Ministry’s annual benchmarking of educational quality, measured according to the two simple indicators (cf. Table 1), the universities may use the new freedom enabled by the reformed accreditation system to govern themselves in line with the performance standards espoused by the RR.

6 Discussion and Conclusion

This paper outlined and discussed three analytical perspectives with view to address the political consequences of performance auditing and measuring undertaken by SAIs: intentionalist, constitutive and government. It was argued that the latter two may be fruitfully combined to shed some light on the question: how do Supreme Audit Institutions manage to make state institutions try to enhance their performance? The utility of this framework has been illustrated through one – arguably least likely Danish case: the auditing of the quality of university education. The Danish Audit Office (RR) has little if any knowledge on university studies. However, through the use of a few simple quantifiable indicators based on statistics produced by the Ministry of Education and the universities themselves, the RR’s analysis and its ensuing recommendations appeared impartial and trustworthy. By making teaching auditable in terms of two quantifiable indicators, the RR was largely able to convince both the Ministry of Education and the universities that the quality of many studies within the human and social sciences was unsatisfactory. While two universities did problematize the pedagogical implications of the RR’s recommendations, all took steps to increase the quantity of teaching. Little change was induced by the second indicator, the percentage of tenured staff, mainly because most problems did not find they had a problem and because increasing both the quantity of teaching and the rate of tenured staff is financially very difficult.
Moreover, the RR managed to make the Ministry of Education impose a new standardized budget system that would increase transparency and enable normalizing comparisons of the universities allocation of resources according to key institutional goals, including education. Linked with a reform of the existing accreditation system that will further delegate responsibility for the quality of education from the Ministry to the universities, the Ministry is now further able to govern the universities at a distance. The RR’s performance audit thus triggered a series of events whereby the universities seem to be further encouraged – if not forced – to conduct monitor, assess and govern the quality of their educational activities in the terms espoused by the RR. We should, of course, be careful not to exaggerate the influence of the RR. After all, the two indicators used to gauge educational quality was not actually invented by the RR, they had been produced for some time by the Ministry. Also, the decision to reform the accreditation system was taken by the Ministry before the RR’s critical report, though the latter seem to have sped up the process. Nevertheless, the RR pushed hard for the making of a new budgeting system and, more importantly, pushed to make the Ministry undertake annual benchmarking analyses of the quality of university education based on the two specific standards. Taken together, these processes in general, and the knowledge generated by a few simple indicators in particular, have strongly encouraged universities to govern themselves differently.

This paper has tried to illustrate the utility of a constitutive-cum-government framework to understand how we may grasp and analyse the political consequences of performance auditing by SAIs. On the one hand, this is a rather generic framework that may be applied to study performance auditing by SAIs within a range of political and institutional contexts. Moreover, the least like nature of the case may indicate for wider generalizations at least within the Danish political context. On the other hand, single case studies should always be treated with great caution. More precisely, even within the Danish political context, the performance audits conducted by the RR do not always rely so exclusively on simple, quantitative performance measures as in the present case. One could expect that in cases where more complex and qualitative indicators are used to gauge the performance of state institutions that it would be more difficult for the RR to make these govern themselves differently. Moreover, while the political context of Denmark may resemble that of other Nordic countries and certain other Western European countries, the Danish RR and its relationship to government is organized rather uniquely in
that Denmark has a Board of State Auditors acting as an intermediary in that relationship. For these reasons there is a clear need for further research on the political consequences of SAI performance audits both inside and outside Denmark.

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Notes

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

2 As the RR is responsible for auditing not only state institutions, but also institutions receiving state funding, it is actively involved in auditing both the regions, which are in charge of the public hospitals, and the parts of municipal activities depending on state funding, such as payment of unemployment benefits, pensions, child allowance, sick leave, etc. (Rigsrevisionen 2013d).

3 Financial auditing refers to ensuring that accounts do not contain significant financial errors. Legal-critical auditing refers to ensuring that the money are spent in accordance with laws, regulations and other relevant
agreements. Performance auditing refers to ensuring that public money are spent reasonably efficient (Rigsrevisionen 2013e).

4 The total number of RR staff has remained relatively stable since the early 1990s, i.e. between 250 and 300 man years (Henning and Rasmussen 2013).

5 The student performance payment system implies that the university receives a certain sum of money from the Ministry depending on the number of exams passed by the university’s students. The system current operates with three rates: the highest rate for the experimental sciences (e.g. engineering, medicine and chemistry), an in-between rate for the non-experimental sciences (e.g. mathematics and geography), and the lowest rate for the social sciences and humanities.

6 University of Copenhagen, University of Aarhus, University of Southern Denmark and the Copenhagen Business School all promised that students at all studies would be offered a minimum of 12 hours teaching per week (Ritzau 2012, 29th August).

7 Apart from the sources already listed in Table 1, Styrelsen for Videregående Uddannelser (2013) was used to account for the general educational quality measures taken at all six universities.

8 Teaching hours include confrontation hours offered to students in the form of lectures, seminars, exercise, and supervision. Time for preparing these activities are excluded.

9 This is objectified as the percentage of the average annual man hours of tenured academic staff per temporary employed staff. Tenured staff has time – usually 40% - to undertake research, the temporary staff does not.

10 The percentage of tenured staff at Aalborg University’s human and social science studies is lower than the university average: 87% at the social sciences by the end of 2012 as compared to 92% (Krogstrup and Kristiansen 2013). Yet, 87% is still a quite high percentage compared to the social sciences studies at the other Danish universities.