

The Duck-Rabbit Ambiguity of Evaluations

A Comparative Study of How Evaluative Ideals Are
Discursively Constructed and Affect Evaluative Judgments



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Abstract

Evaluative practices play an increasingly important role in the management of local government. More than ever, evaluations are seen as a means for stakeholders to garner objective information about the performance of public organizations in order to demand accountability. However, this understanding of evaluative judgments as objective is being challenged by constructivist scholars. They argue that evaluations are performative, meaning creating activities whose results hinge on normative and prescriptive understandings of what evaluations should focus on and what an ideal organization should look like. In Sweden, municipal audit boards represent one of the most important evaluative actors but have rarely been examined from a critical perspective. This paper investigates in what way evaluative ideals, through discourse practice, might affect evaluative judgments. A most similar systems case selection design is used to highlight the potential effect of evaluative ideals on evaluative judgments. Results show an overarching discursive theme of depoliticization as well as a dominance of rational ideals in the two municipal audit boards studied, with the audit board that made less critical evaluative judgments following the rational ideal slightly less in favor of a learning ideal.

Keywords: critical discourse analysis, municipal auditing, evaluation, evaluative ideals, evaluation use

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1 Introduction

Since the neo-liberal wave of the 90s, evaluative activities have taken up more and more of public organizations' attention in many western countries (Hall, 2012, p. 264; Hood, 1991; Pollitt & Bouckaert, 2017, p. 106; Vedung, 2010). In the process, evaluations claiming to give objective assessments of performance have become necessary to lend credibility to what public organizations choose to occupy themselves with. Because democracy requires ways to hold elected officials accountable for their actions, public organizations use evaluations and similar activities to increase their legitimacy (Hall, 2012, pp. 40–41). Another development has also occurred in the sphere of public governance. Decentralization initiatives in the name of subsidiarity have dominated European reforms for the past 30 years (Kazepov, 2017, p. 37). Consequently, a critical examination of how local government is held accountable is becoming ever more important.

One scholar that has pioneered the critical study of evaluations is Dahler-Larsen (2012). He has argued that evaluations, rather than reflecting objective judgments of an organization's performance, are used to give meaning to and motivate an organization's current goals and objectives (see Andersen, 2021; Benerdal & Larsson, 2021; Høydal, 2021). This implies that there exists no (objective) assessment of performance and quality. Instead, judgments are determined by the purpose, the meaning, evaluators ascribe to the evaluation procedures, and the evaluand (That which is evaluated (Vedung, 2009, p. 202)). Therefore, different evaluative ideals concerning these purposes could lead to different judgments of otherwise identical organizational practices. Meaning that politicians may be held to different standards in different governmental bodies. The title of this paper draws its inspiration from this insight. From the viewpoint of the evaluator, is the municipality an ambiguous illusion where one sees a duck, unruly and in need of strict control and reprimands, while the other sees a rabbit, trying its best and just in need of a gentle nudge to reach its goals?

Consequently, the aim of this thesis is to explore how municipal audit boards (kommunala revisionsgrupper) discursively construct their role through their evaluation reports, as well as how this construction covariates with their evaluative judgments. The following research question guides the paper:

How are evaluative ideals of municipal audit boards constructed, and do they affect their evaluative judgment?

This question is explored through a comparative case study of two Swedish municipality boards in which Critical Discourse Analysis (CDA) (Fairclough, 2013a) is applied, a framework that allows for the incorporation of seminal work on the subject of evaluation by the scholars like Dahler-Larsen but used in a new empirical context. A most similar systems selection design, (Levy, 2008, p. 10), is

applied to better isolate the relationship between evaluative ideals and evaluative judgments. Swedish audit boards lend themselves particularly well to a discourse perspective because of their uniqueness. That is, auditors are elected and not employed and officially evaluate politicians rather than the public organization they are set to run (Persson et al., 2004, p. 61). Moreover, Swedish municipal auditing has thus far only been looked at mainly from a positivist and quantitative perspective (for examples, see Broms, 2021; Collin et al., 2017; Donatella et al., 2017; Haraldsson, 2016; Tagesson et al., 2013). Thus, a discourse analysis of such actors is of high academic relevance both from an empirical and a methodological perspective.

In addition, this study, inspired by CDA's normative ambitions, illuminates the way that discursive practices contribute to maintaining unequal social relations between different groups (Jørgensen & Phillips, 2002, p. 64). However, this is done in a slightly unorthodox way. The study is not conducted from the vantage point of a particular disadvantaged group. Instead, the focus is on how a local democratic system that virtually all Swedish inhabitants are members of, the municipality, might not be holding the popularly elected politicians accountable in the way that the members would want them to. By examining the motivations behind evaluative judgments, current and alternative ways through which politicians can be evaluated are highlighted, making it possible for voters, if they so desire, to push for an alternative approach. Moreover, a deeper understanding of what drives auditors and motivates their evaluative judgements can help the recipients of these evaluations (i.e., public managers and local politicians) to better understand what the auditors want them to do and utilize the suggestions in the best way possible.

What follows is structured in a traditional manner. The second chapter gives an overview of the scholarly field of evaluation, the third provides a description of my theoretical framework and the fourth presents my methodological approach¹. Chapter five consists of the results of the conducted analysis. Chapter six places the results in the current scientific context and chapter seven summarizes the main insights and provides an answer to the research question. To begin with, however, a small introduction to Swedish municipal auditing is provided. Even though the topic is well known to me, I suspect that it is not for the average reader.

1.1 The Swedish Municipal Auditing System

The Swedish municipal auditing system has a long history dating back at least to the 1800-hundreds. It has gone through an evolution where it, in parallel with an ongoing movement towards municipal self-government as well as performance-based governance (rather than rule and law-based governance), has moved from only concerning itself with financial auditing to an all-encompassing assessment of the institutional performance of municipalities (Lundin, 2010). A similar

¹ Chapter 1-4 are based in part on the research proposal prepared in the previous course.

development to several other western countries (Pollitt & Bouckaert, 2017, pp. 86–87).

Each municipality must have an audit board that consists of at least five laymen auditors elected by the City Council for every term of office. According to The Swedish Local Government Act, chapter 12 (SFS 2017:725), the audit board is tasked with scrutinizing the activities performed within the administration of their municipality and passing judgment on whether the popularly elected representatives of the municipal board or any of the other municipal committees have executed their mission in a satisfactory manner (Persson et al., 2004). The laymen auditors are assisted by professional auditors employed by the audit board or procured by private auditing firms. Each year, the audit board publishes a comprehensive audit report.

The auditing process is further described and defined in the *Code of Audit Practice in Local Government*, a kind of handbook presenting guidelines, audit criteria and several grounds for directing critique (Ricklander et al., 2018). In relation to these grounds, the audit board may formulate its critique according to two levels of severity. The most severe judgment is to advise the City Council against granting discharge to the council or committee members under audit, and the second most severe judgment is to direct a formal remark against a board, committee, or single elected official.

Consequently, the Swedish municipal auditing system is an especially interesting case to discursively investigate due to its unique combination of both politically elected laymen auditors and contracted professionals. It provides an arena where the underlying logic of politics potentially collide with the underlying logics of evaluative activities.

2 Literature Review

When trying to conceptualize evaluations it becomes evident that there are a plethora of co-existing understandings which produces different practical expressions, for example, ongoing evaluation, implementation evaluation or learning evaluation (Nordesjö, 2019), or called something entirely different, such as auditing (Power, 1999). Different authors emphasize different aspects depending on what use they ascribe to evaluations, their preferred methods to employ while conducting evaluations, and what framework they consider most appropriate to assess the results garnered from an evaluation. Consequently, several parallel definitions exist (Dahler-Larsen, 2012, p. 9; Scriven, 1991, p. 139; Vedung, 2009, p. 22) However, most theorists adhere to a definition that includes all of the above-mentioned aspects of use, methods, and values (Christie & Alkin, 2008).

In this thesis Dahler-Larsen's (2012, p. 9) definition of evaluations as "a systematic, methodological, and thus 'assisted' way of investigating and assessing an activity of public interest to affect decisions or actions concerning this activity or similar activities." acts as a conceptual anchor. Dahler-Larsen sees evaluation as an umbrella category that includes several activities that other, more orthodox scholars might exclude. He includes, among others, auditing, accreditation, quality assurance, and benchmarking in his conceptualization of evaluation because of their shared focus on (1) methods, (2) values, (3) uses, and (4) understanding of the evaluand. Consequently, it is possible to understand audit processes as an evaluative activity and therefore use the body of academic literature and theoretical conceptualizations primarily focused on evaluations.

The forthcoming chapter is structured into three sections. The first section provides a historical summary of the development of evaluation as a scholarly topic. The second section highlights critical studies of evaluations and their contribution to the broader scientific field. The last chapter describes the current research being done on Swedish municipal auditing and highlights the lack of, and need for, a critical perspective.

2.1 The Conceptual Development of Evaluation

To fully appreciate the contribution of this thesis to the field of evaluation in general and to Swedish municipal auditing in particular, a general understanding of their historical development is necessary. As stated above, evaluation is a multi-faceted concept. It has different conceptual meanings depending on whom you ask and what period you focus on. Vedung (2010) describes the development of the professional and academic field of evaluation since its beginnings in the 1950s as an evolution

of *raison d'être*, generally divided into four waves, but sometimes overlapping in time. A development mirrored by a similar (although not identical) trajectory in the field of public management (Pollitt & Bouckaert, 2017, p. 11). The first science-driven wave that emerged in the 1960s and 1970s was shaped by the period's ideal of radical rationalism. This ideal saw the policy process as something to be dissected, analyzed, and corrected with the tools of science, leaving little room for the emotional decision-making of traditional politics. Evaluation functioned as one of the primary forms of producing knowledge for rational and objective decision-making. Ideally, the results of these evaluations were to be used instrumentally; evaluative knowledge was produced to guide the most efficient ways to achieve pre-set goals.

The second wave, the dialogue-oriented wave, rejected this knowledge ideal. Instead of being conducted by allegedly objective academic researchers, evaluations were to be constructed through dialogue between the stakeholders of the intervention being evaluated (for two examples, see Baur et al., 2010; Mercier, 1997). This shift mirrored a meta-theoretical change of perspective from a positivistic understanding of ontology, epistemology, and methodology to a constructivist understanding. Knowledge was no longer seen as objectively true but rather assessed as valid in relation to its social context. These waves were underpinned by ideas originating in what Vedung (2010) calls the left-wing of the political spectrum.

The third wave was a counter-reaction to its predecessors driven by the political shift in the late 70s towards neo-liberalism in its public sector form, New Public Management (NPM). NPM consists of three significant aspects: belief in leadership, increased use of indirect instead of direct control, and customer focus. These aspects led to evaluations becoming institutionalized tools for managers and leaders of public organizations to use in their governance and tools for customers to hold them accountable (for an empirical example, see Lindgren, 2001). The pendulum swung again during the late 90s and early 2000s.

The fourth wave, the evidence wave, presents an approach to policy formulation that focuses on "what works." Public policy should be informed by scientific evidence, preferably attained through rigorous experimental testing that produces hard data (Hansen & Rieper, 2009). This ideal was far removed from the customer surveys of NPM, but also the soft knowledge proponents of the dialogue-oriented wave argued for. The wave can, in some ways, be seen as a return to the roots of evaluation and its scientific ideal; evaluation is once again becoming the concern of scientists, not the organizations they are tasked to evaluate.

In summary, despite their differences, the waves share a focus on how to best design evaluations to enable productive use of their results (a focus that has acted as inspiration for an entire sub-discipline: research utilization (Weiss, 1979)). However, in none of the waves were evaluations seen as much more than a means to an end. The evaluative imperative lied in what evaluations can contribute in terms of knowledge and productive suggestions for change, albeit in slightly different forms. This, however, is a rather idealistic understanding of evaluations that does not promote a healthy self-critical awareness of the implicit power of evaluative actors. There is, however, an alternative understanding of evaluations that

highlights the performative capacities of evaluative activities and the potential unintended consequences evaluations can produce. This performative understanding of evaluations will be described in the forthcoming section.

2.2 Performative Evaluation

Several authors have continuously questioned and criticized both the distorting effects of too many and too automatic evaluative procedures inspired by NPM and the hard positivist ideals that characterize both the science-driven and evidence-driven evaluation wave. In Power's (1999) seminal book "The Audit Society," Power argues that audits (seen here as a form of evaluation, see Dahler-Larsen, 2012, p. 12) have dislodged themselves from the reality they are supposed to evaluate. Audits tend to be no longer used for their claim to instrumental knowledge but rather as tools to produce a (false) sense of organizational control. Dahler-Larsen (2012) builds on Power's analysis and argues that instead of interpreting evaluative procedures as a product of organizations' objective need for control or demand for fuel to feed their iterative learning process, we should interpret them as rituals performed as meaning-giving myths that tell stories about what an organization ought to be doing. In reference to this analysis, he recommends that practitioners and academics embrace weak thinking. Evaluators and scholars who practice or study evaluation procedures should be conscious that there is not *one* meta-theoretical foundation that governs evaluative thinking, but *several* competing interpretations. Therefore, more than one interpretation of evaluative legitimacy exists. One should also be aware of the limitations this insight highlights. Because of their inherent subjectivity, specific evaluative approaches are not suitable in some situations and sometimes not ideal at all (Dahler-Larsen, 2012, pp. 238–241). This self-critical perspective on evaluations contrasts sharply with the views of evaluations described in the previous section. It gives both scholars and practitioners the tools necessary to understand and critically assess the role evaluations play in the broader context of public administration and governance.

Both Dahler-Larsen and Power have expanded their analysis in several works, focusing on how these organizational macro-theories of the performative capabilities of evaluations can be translated to concrete empirical settings (Dahler-Larsen, 2014, 2021; Power, 2021). They are also not alone in their endeavor to capture evaluations' power to change the organizations they are set to scrutinize. A while ago, the Scandinavian Journal of Public Administration published a special issue on evaluation and power (Nordesjö & Fred, 2021). All contributing authors challenge the classical view of evaluation as an objective and neutral tool to assess performance. Four of the contributing authors focus specifically on evaluations as a performative force in public governance (Andersen, 2021; Benerdal & Larsson, 2021; Dahler-Larsen, 2021; Høydal, 2021). Consequently, the critical study of evaluation is a rather active field. However, as we will see in the next section, this might not be the case for the critical study of Swedish municipal auditing.

2.3 The Scientific Field of Swedish Municipal Auditing

Swedish social science scholars have overall embraced this critical approach, resulting in many insightful analyses of the consequences evaluative activities can have for public organizations (for examples, see Forssell & Ivarsson Westerberg, 2014; Hall, 2012; Jacobsson et al., 2019; Lindgren, 2006, 2014). However, despite the salience and timeliness of this critical approach, very few of these ideas have spilled over into the field of Swedish municipal auditing. In recent decades, Swedish municipal auditing has received little attention from academia in general and none from more critical perspectives such as those described above. There have only been a handful of studies empirically investigating Scandinavian municipal audits and accounting, most of them with quantitative means and a strong focus on the costs of municipal auditing. The most recent article on the subject of municipal auditing covers institutional performance voting, and the potential tendency for voters to give their support to political actors that are delivering high institutional quality (Broms, 2021). Four other articles use OLS regression analysis to examine some operationalization of the costs of auditing as a dependent variable potentially tied to a collection of different independent variables, for example, organizational structure, political majority, municipality size, and tax rate (Collin et al., 2017; Donatella et al., 2017; Haraldsson, 2016; Tagesson et al., 2013). There are, however, two papers that explore the issue through qualitative means. Both investigate the roles and functions of municipal auditors and their role in relation to the broader governance of the municipalities they are set to audit. Thomasson (2016) focuses on the auditors' and the audited organizations' understanding of the auditor's role in relation to their party colleagues and the strategies the auditors employ to be perceived as independent. Hanberger, Khakee, et al., (2005) instead focus on the auditors' instrumental function. Municipal auditors are identified as one of the central scrutinizing actors in evaluating the municipalities. They are said to fill numerous roles, such as exercising control and demanding accountability, contributing to learning, improvement, and development, and legitimating the processes they audit. Neither of these studies approach the issue from a constructivist perspective. They treat the auditor's role as purely instrumental rather than understanding auditors and their practices as performative. On the contrary, the conception of auditors and the audit activities they present is very similar to the cautionary examples highlighted in the works of Power and Dahler-Larsen. It should also be noted that, among the most recent five published works, only one was submitted by a scholar affiliated with a political science department and one other co-authored by a political scientist. The other articles are all authored by business school-affiliated scholars. This disinterest in municipal auditing by Swedish political science is strange considering local government's growing importance in the governance of states (Kazepov, 2017, p. 37) and Sweden's unique combination of politically elected laymen auditors as well as contracted professionals (Persson et al., 2004, p. 61).

In conclusion, a critical examination of the Swedish municipal auditing system is long overdue. The perspectives advanced by authors like Dahler-Larsen add a fresh take to a, so far, rather one-dimensional scientific discussion and will be highly beneficial to the social scientific study of Swedish municipal auditing. Together with a discursive methodology, this combination will make it possible to highlight the connection between organizational ideals and evaluative judgments via revisional boards' use of discourse. By examining how they give meaning to and discursively express their role and purpose as evaluators, knowledge can be gained concerning how democratic accountability is ensured in one of the most important sectors of the Swedish public arena while simultaneously confronting the apparent lack of scholarly constructivist studies on the topic.

3 Theoretical Approach

The following chapter presents this study's theoretical approach. The chapter begins with a general introduction to the concept of discourse, a description of CDA's version of it as well as what possibilities CDA's interpretation allows for in terms of explaining causal mechanisms. After that, the primary analytical tools of CDA are described as well as in what way they are used in this study. Next, Dahler-Larsen's framework of organizational understandings of evaluations is presented, which allows for a theoretical connection between discourse and other aspects of reality. Finally, a description of how these dimensions come together in the actual analysis is given.

3.1 Critical Discourse Analysis

Discourse has reached mythological proportions and is striking fear into students' hearts due to its perceived theoretical complexity. Discourse can indeed be complicated, as all theory can. Still, its reputation can also be attributed to the highly unapproachable language some academics use when writing about it (Wagenaar, 2011, p. 137). Sometimes it is perhaps easiest to go back to the origins to find a definition that has not been distorted beyond recognition by the whispering game of academic referencing. We therefore turn to Foucault. He defines discourse as collections of statements (text, words, or other forms of communicative symbols) that prescribe meaning to a particular socio-historical context (Jørgensen & Phillips, 2002). The world is interpreted as a system of symbols where the emphasis is put on how these are linguistically related to each other. Consequently, the aim of discourse focused approaches is to thoroughly explain the meaning ascribed to a particular social context and its implications. This ambition tends to give deep and valuable theoretical insights and concrete suggestions for policy development (Wagenaar, 2011). There is, however, a tendency among some constructivist understandings, mainly post-modern, to theoretically isolate meaning, conceptualized as discourse, from the broader theoretical repertoire of social science (Fairclough, 2013a, p. 351). When the world is conceptualized as an inescapable web of socially constructed imaginaries that have no (theoretical) connection to an ontological reality, the relationship between meaning ascribed to social phenomena and its effect on the world beyond becomes challenging to capture.

The meta-theoretical approach of critical realism aims to mend this theoretical weakness (Marsh et al., 2018, p. 193). In this tradition, the world is treated as real but our comprehension of it is determined by our minds' social and

cultural lenses. The meaning ascribed to both physical and social phenomena is – just as in post-modern interpretations – not inherently given but is constructed through interaction, both individual and collective. There does, however, exist a reality outside of our specific social interpretation. The reality being referred to includes both the physical but also social phenomena that ontologically and socially, exist outside of discourse (Banta, 2013, p. 390). The division between reality and our ability to comprehend it allows for a dialogue between reality and our theoretical conceptualizations of it as well as between different conceptualizations, instead of seeing both reality and analytical tools as products of social constructs (Parsons, 2018, p. 84). By accepting that there exists a world outside of our construction one also accepts that there are several potential relevant social mechanisms at play.

Fairclough (2013b) uses this theoretical flexibility in his framework of CDA. He defines CDA as the “[...]analysis of dialectical relations between discourse and other objects, elements or moments, as well as analysis of the ‘internal relations’ of discourse.” (Fairclough, 2013a, p. 4). CDA thus focuses on the link between discourse, a linguistic phenomenon, and other parts of our reality. CDA achieves this by analyzing the chosen object of study through three dimensions – text, discursive practice, and social practice – and then contrasting these events with the broader discursive and social context (Wagenaar, 2011, p. 159). By acknowledging non-discursive elements, it becomes theoretically possible to treat discourse as both affected by and affecting the reality outside of it and analytically treat it as a potential causal mechanism (Banta, 2013, p. 395). For the purposes of this thesis, it allows for a connection between discourse (discursive practice), evaluative ideals (social practice) and evaluative judgements.

However, an analysis that includes all three of these dimensions is a very complex process that requires a lot of time dedicated by the analyst. Due to the limitations of a master’s thesis, both the scope and depth of the analysis have been subject to compromises. The study’s research question and overarching aim highlight the relationship between municipal organizational ideals (social practice), their discursive expressions (discursive practice), and their potential effect on evaluative judgments. The textual dimension, although important, is, therefore, the least vital analytical dimension here. Thus, an explicit analysis of textual/linguistic aspects are not included in this study.

Discourse, the linguistic representation of aspects of our realities, is analyzed in CDA through the dimension of discursive practice. Discursive practice refers to how representations are produced and consumed within a particular communicative event. Thus, discursive practice is analyzed through the study of this production and consumption. CDA employs several analytical categories to identify different discursive expressions and utterances in the empirical material. However, these categories differ slightly depending on which of Fairclough’s works (or works by other scholars writing about CDA) one takes inspiration from. In some versions discourse is identified and characterized by 1) identifying what parts of the world the discourse represents, that is, the themes of discourse, and by 2) identifying the characteristics of the interpretation (Fairclough, 2003, p. 129). In others, three categories associated with different aspects of discursive practice

(genre, discourse, style) are used (Fairclough, 2013b, p. 179). Genres are semiotic (discursive) forms of interaction specific to a particular social context, in the case of this study, the context of municipal auditing. Discourse is a semiotic way of interpreting an aspect of the world associated with a particular group. In a municipal auditing context, discourses are, for example, the descriptions and explanations that auditors give about themselves and the actor and practice they are auditing. As we will see in the forthcoming analysis, various discourses specific to different conceptual parts of the audit practice, such as expressions relating to the methods of the audit, the view of the evaluand, the values of the auditor, and the uses of the audit, could be easily identified. Lastly, style refers to identities and how they are semiotically expressed. In some interpretations of CDA only genre and discourse are used as analytical categories (Jørgensen & Phillips, 2002, p. 67). No distinction is made between discourse and style. For the intents and purposes of this thesis such a conceptualization of discourse is sufficient. It is not necessary to complicate the framework by using both as analytical tools. Highlighting the differences between discourse and style does not contribute to more fruitful answers to the thesis' research question and aim. The materials analyzed in this study also all belong to the same genre, municipal auditing. Therefore, only discourse is actively used as an analytical category for discursive expressions and utterances in the analysis.

Social practice, on the other hand, is understood as the expression of a social element outside of discourse. It is analyzed by contrasting the discursive dimension and its textual expressions against some form of theoretical framework that captures social processes and mechanisms that work outside the discursive dimension. Expressed in other terms, social practice can be understood as an underlying logic that discourse is either reinforcing or undermining. One could think about discourse as the strategy utilized to produce meaning via the content of the social practice. This dimension is analytically but not empirically (Jørgensen & Phillips, 2002, p. 90) treated as distinct from discourse. Consequently, the difference between discourse dimension and social dimension can in a solely methodological context be hard to differentiate. When conducting the coding and analysis the underlying material is the same text. There is however, one major difference. In the context of CDA, discourse is bound to the sphere of linguistic expressions. The social dimension however aims to connect these discursive expressions to a broader social practice that has other expressions than text, be it concrete actions by individuals or organizations, organizational structures, or other aspects of reality that cannot be reduced to linguistics. Bluntly put, the analysis of discourse establishes what kind of meanings are constructed in a particular linguistic context and the analysis of social practice connects these discursive expressions to a broader social context, establishing a link between discourse and "reality". To establish such a link, some framework that claims to explain practices that go beyond linguistics needs to be utilized (Fairclough, 2013b, p. 178). In this thesis, Dahler-Larsen's (2012) framework of organizational understandings of evaluations fills this role.

3.2 Understandings of Evaluations

The following three sections describe the analytical framework used to analyze the material from the social dimension of CDA. As shown in chapter 2, evaluations have been conceptualized differently in different periods and contexts. How evaluations are used has consequently undergone a similar development. Vedung (2009) distinguishes five ideal types of use, which he argues capture both how evaluations should best be used normatively and how they are actually used: instrumental, enlightening, legitimizing, tactical and ritualistic use. Contemporary scholars has conceptualized evaluation use similarly (Mark & Henry, 2004; Weiss, 1998). In *The Evaluation Society*, Dahler-Larsen (2012, p. 39) introduces an alternative interpretation of evaluation uses. He couples different organizational understandings with different prescriptive and normative ideals for how evaluations should be done and for what purpose they are done. Three different analytical models of organizations are described – the rational, the learning, and the institutional organization, which are then coupled with three distinct evaluative functions.

The choice to employ Dahler-Larsen's framework rather than any of those described above is based on four reasons. First, they considerably overlap. For example, Vedung's ideal types of instrumental, enlightening, and ritualistic use are covered within Dahler-Larsen's broader conceptualizations of rational, learning, and institutional functions, respectively. Second, Vedung's ideal types of legitimizing and tactical use refer to how either the evaluand or a principal utilizes evaluations, not how evaluators, the primary interest of this study, ideally want them to be used. Third, Dahler-Larsen's understanding of evaluations is closer to the meta-theoretical underpinnings that this study adheres to. When cross-pollinating between different theoretical traditions one must make sure that the theories and concepts of interest share the same overarching ontological and epistemological position (Jørgensen & Phillips, 2002, p. 156). Although Dahler-Larsen's (2012, pp. 57–58) meta-theoretical convictions are never stated outright, he builds his institutional analysis on works by well-known structuralist-sociological scholars, such as Durkheim. His conceptualization of evaluation as a meaning-making practice also clearly puts him in the constructivist corner, making him compatible with CDA. Fourth, Dahler-Larsen's framework also includes conceptualizations of ideal organizational practices and not only evaluative practices. This allows for an analysis that connects discursive expressions both to organizational understandings of how an evaluation should be conducted and to auditors' understandings of the ideal organization.

3.2.1 Organizational Understandings as Institutional Regimes

As stated above, Dahler-Larsen's (2012) framework consists of three ideal-typical organizational understandings of evaluations. These understandings hinge upon different underlying conceptions of reality. The rational and the learning

organizational understanding, to a greater or lesser extent, sees reality as objective. Consequently, these two understandings are normative and prescriptive in their nature. They champion a particular organizational recipe as well as a particular type of evaluation.

The institutional organizational understanding on the other hand views reality as partly subjective (Dahler-Larsen, 2012, p. 57). Instead of viewing what organizations concern themselves with as a product of their objective reaction to a given fact, the institutional perspective allows for an interpretation of evaluations as rituals. These rituals function as myths, giving meaning and telling stories about what an organization is currently doing and what it should be doing. Each aspect of an ideal-typical evaluation, the choice of topic, the evaluation criteria, the method employed, and the use of its results are all determined by the socially constructed understanding and meaning the actors involved ascribe to each part of the process. An institutional understanding is therefore not coupled with a normative view of how organizations ought to be organized or how evaluations should be conducted. Instead, it advances a perspective where institutional regimes, that is, the social conditions that regulate a particular social context, rather than objective conditions direct evaluative judgments (Dahler-Larsen, 2012, p. 79).

From this perspective, both the rational and the learning organizational understanding can be conceptualized as institutional regimes, providing idealistic notions of what an evaluation should be, what it should concern itself with, and what desirable characteristics the evaluand should exhibit to be assessed favorably. This offers the possibility to connect the discursive utterances with the broader social context of organizational understandings of evaluations. Depending on what institutional ideal, either rational or learning, the audit board discursively subscribes to, different facets of the audited organization will be examined, using different criteria, theoretically leading to different evaluative judgments of otherwise similar evaluands.

3.2.2 Rational and Learning Organizational Understandings

The following section gives a broad overview of the previously introduced rational and learning organization and their understanding of evaluations. As stated in section 3.1, social practice is conceptualized as the underlying logic that discourses are either refuting or reaffirming. The two conceptualizations of rational and learning organizations and their organizational understandings of evaluations, therefore, serve as the ideal typical lenses through which the discursive expressions are examined in the following analysis.

Rational organizations are expressions of what Weber originally called bureaucracy. Such organizations strive for predictability in every sense of the word, which is achieved by management through predefined routines and processes. Management is not conducted through communication between humans but rather through standardized and homogenized abstractions of handling the world, codified in written instructions to the organization's employees. The rational organization is disconnected from the world around it and cares only about the abstract

representations it has created itself. This understanding emphasizes the correctness of the processes, not necessarily the product. This obsession with predictability also affects how the organization is structured. The organization is designed following the tasks it is set to execute. Each task is allocated to its organizational unit, even the planning of jobs and their execution are separated into different organizational units. Such a division of labor minimizes the possibility for single parts of the organization to understand the organization thoroughly. Only the top echelons of management can peer down from their elevated position and steer their organization as a brain steers its body (Dahler-Larsen, 2012, p. 38).

The role of evaluations in such organizations is supposed to be instrumental. They should ideally produce knowledge that can judge the organization's performance in relation to set goals and standards. To fulfill this purpose, evaluations must follow a strict predefined process where both criteria that evaluative judgments are based on must be set up in advance and be aligned with organizational goals and the evaluation itself must play out in accordance with a pre-set plan, without any surprises or additions after the plan is decided upon. These evaluative activities are also strictly separated from other organizational tasks, and the people under evaluation have no say regarding whether the evaluation is valuable or relevant for the organization. To avoid surprises and maximize control, the problems of the rational organization need to be defined in such a way that the solutions are feasible with the tools the organization has at its disposal. Problems are only defined within the reality that the rational organization has constructed. This can lead to difficulties in relating the organizational structure to complex social and economic issues outside the organization's sphere of influence (Op.cit., p. 41).

The concept of the learning organization was constructed as a counter-reaction to the rational organization, refuting the underpinning assumption that total control and information saturation are practically possible. Instead of focusing on plans and criteria constructed ex-ante, the learning organization adheres to a cyclical learning, progress, and development model. It borrows its ideal from theories on individual learning, although complemented with collective dimensions, where the central concept is feedback (Op.cit., p. 44). Organizational learning takes place through a cycle of information feedback consisting of three phases: a detector phase, in which the organization acquires information about the conditions of its environment; a director phase, in which these conditions are compared to organizational ideals of how they should be; and if these two differ, an effector phase, in which the action is taken to harmonize the two. Four organizational conditions are seen as necessary for each transfer between phases for the cycle to move without friction: an adequate information flow structure: tools for organizational memory, the presence of motivational factors for gathering information and calling attention to issues, and functional reward structures. There are, however, several potential pitfalls implicit in all these conditions which should be avoided when designing an ideal organization. When, for example, an emphasis on structural systems for learning gets in the way of actual learning, different interpretations of reality produce different suggested solutions, or difficulties in unlearning earlier truths appear, the learning cycle can break down (Op.cit., p. 46).

Evaluations in learning organizations are seen as opportunities to further one's knowledge and strengthen the learning cycle rather than, as in the rational organization, as control devices. Beyond their specific findings, evaluations are seen as generally contributing to a deeper understanding of the issue in general, its context, and the views of other stakeholders or the evaluand, leading to many positive side effects. Learning-oriented evaluations emphasize common agreed-upon conceptualizations of problems and solutions to stimulate opportunities for ownership, understanding, and fruitful follow-up (Op.cit., p. 52-53).

3.3 Communicative Events, Orders of Discourse, and Social Fields

So far, only the analytical tools that are used in the analysis of isolated segments of texts have been described. The next step is to connect these expressions to a spatial dimension. CDA advocates the use of a wide range of analytical levels, which, depending on which work by Fairclough (or other scholars writing about CDA) one happens to consult, are called by different names and conceptualized slightly differently (Fairclough, 2003, 2013a, 2013b; Jørgensen & Phillips, 2002; Wagenaar, 2011).

However, all include at least two levels, the first being communicative events. Communicative events describe the situation that is analyzed via the three analytical dimensions, discursive practice, text, and social practice (Jørgensen & Phillips, 2002, p. 67). Communicative events in the context of municipal auditing are, for example, meeting protocols, audit reports, and communicative letters. The second analytical level has two dimensions corresponding to the two dimensions of discursive practice and social practice – the social field and the order of discourse. The social field is conceptualized as a social context more or less independent from other adjacent contexts. Basically, if you can identify a context as distinctive from others, it is a social field. Fairclough (2013b, p. 180) often treats institutions as a synonym to a social field. In my case, a social field is the audit board of one municipality. In turn, the order of discourse refers to the collection of all discourses in a social field, which makes up the boundaries of potential meanings that can be ascribed to discursive expressions exhibited in the communicative events in the social field in question (Fairclough, 2013b, p. 180). A particular communicative event and order of discourse relationship is expressed through actors utilizing available discourses or parts of discourses. Change is facilitated through the coupling of discourses and texts in innovative ways (Jørgensen & Phillips, 2002, p. 73), a process referred to as interdiscursivity when discourses are drawn on in conjunction with new contexts, and intertextuality when textual strategies are used in the same way. In some versions, additional levels can be employed depending on how wide one's research scope is. However, this thesis only focuses on two audit boards' discursive expressions. Consequently, for the intents and purposes of this

thesis, communicative events, the order of discourse and social field are sufficient analytical levels.

4 Methodology

In what follows, the methodological strategy of the present study is described. It generally follows Fairclough's recommended research plan for CDA as interpreted by Jørgensen and Philips (2002, p. 77), which consists of six phases: formulation of a research problem, formulation of a research question, choice of material, transcription of the material, analysis, and use of results (op. cit., 2002, pp. 77–78).

The first two steps, the formulation of the research problem, and the research question are exhaustively covered in the preceding sections of the chapter. The problem and question of the study are both critical (focusing on evaluative ideals and its implications for democratic accountability) and focus on the dialectical relationship between discourse and extra-discursive social dimensions. This chapter, therefore, focuses on steps three to six. First, the case selection design is introduced and discussed in relation to the specific possibilities and restraints that come with the meta-theoretical underpinnings of CDA. Second, the choice of material and material gathering method is introduced. Third, the practical analysis approach that was theoretically developed in the last chapter is described.

4.1 Case Selection

To be able to acquire a deep understanding of the material (Vromen, 2018) within the time constraints of a master thesis the choice was made to only include two cases (audit boards) and material from one fiscal year. In the following, the two-step selection process employed to choose the cases is described.

Banta (2013, p. 395) forwards the argument that since critical realism acknowledges the existence of multiple social dimensions instead of, as relativism does, only seeing one all-encompassing, studies of how these dimensions affect each other, although limited by the specific historical context, are possible. This study's theoretical ambition is to accumulate knowledge that, ideally, will allow for causal explanations through the analysis of discourse. However, it is not sufficient, as has been done in the previous chapter, to only argue for discourse's potential as a causal mechanism. Attention must also be given to the requirements that claims of causal inference is associated with. This study aims to not only advance the understanding of how evaluative ideals are discursively constructed but also contribute to the understanding of how these ideals affect evaluative judgments. Therefore, measures were taken to ensure that the case selection allowed for such claims. The purpose of this study's case selection was, naturally, to highlight a particular aspect of the cases, namely the evaluative discourse and its relationship

to the outcome of interest, that is evaluative judgments. Consequently, the selection of cases was inspired by the most similar systems designs, also called Mill's method of difference (Levy, 2008, p. 10). This was done by keeping other aspects that might affect the outcome of interest as similar as possible between cases by employing purposive sampling (Ritchie et al., 2014, p. 113). The sampling process was conducted in two steps: The first step concerned the identification of potential cases that exhibit the outcome this study is interested in (George & Bennett, 2005), and the second step was about finding suitable comparison cases.

4.1.1 Step One: Committees That Directed Remarks

The first step of the selection process was identifying which of the audit boards, who had directed critique against a municipality board, were of relevance. Municipal auditors' critique – depending on the perceived severity of the actions or events being evaluated – comes either in the form of remarks or a recommendation to the city council to refuse discharge from responsibility (Ricklander et al., 2018, p. 45). Recall that this study explores the potential of evaluative ideals as driving factors through discourse affecting the outcomes of evaluative judgments. Therefore, to avoid cases where the events or actions under evaluation by the audit boards were so extreme that outcomes of evaluative judgments could not realistically be ascribed to different evaluative ideals, municipalities where the auditing boards recommended not to grant discharge, were excluded. Instead, the audit boards of interest were those that had only directed remarks. Information regarding which auditing boards made direct remarks against a municipality board was obtained through Sveriges Kommuner och Regioner (SKR), the employer and member organization for Swedish municipalities. The fiscal year of 2020 was chosen because it was the most recent fully completed fiscal year at the time of the gathering of material. There were 15 municipalities out of 290 where audit boards decided to remark one or several municipal boards for that year. Next, a decision had to be made regarding which of these 15 municipalities to sample as potential cases.

The municipal executive board (kommunstyrelsen) was the most common board for audit boards to aim remarks at. In ten out of the fifteen municipalities (66,7%), the municipal executive boards were the only municipal board to receive remarks or one among several. The three most common motivations for remarks were insufficient management, expressed in five cases, insufficient internal control, expressed in five cases, and failure to fulfill the duty of supervision, expressed in six cases. In three cases, all three motivations were present. The decision between these three municipal audit boards was made based on which of them most closely matched a municipality where the audit board had not voiced criticism.

4.1.2 Step Two: Comparable Audit Boards

The second part of the process tried to find as many comparable cases as possible. To identify matching municipalities, Kolada's² software Similar Municipalities – a statistical tool used to sample similar municipalities depending on a wide array of variables – was used. The tool calculates a difference index between a chosen municipality and all other Swedish municipalities depending on the included variables in the calculation.

As concluded in the last section, the remarks directed against the three municipality boards concerned their management, internal control, and failure to fulfill their duty of supervision. All these themes related to the municipalities' governance performance. Therefore, two criteria for the selection of similar municipalities mirrored the conditions under which they acted and how well they were performing.

To reflect the conditions under which municipalities act, payment received from the Swedish municipal equalization system per citizen was chosen as a comparative variable. The Swedish municipal equalization system monetarily compensates municipalities for conditions they cannot affect. These contributions are monetary representations of different structural challenges that municipalities face due to age structure, socio-economic composition, geography, and average taxable income. According to The Swedish Local Government Act, chapter 6, paragraph one (SFS 2017:725), the municipal board is tasked with leading and coordinate the municipality's management and supervise the other committees. One central aspect of this is to manage the municipality's financial situation, as stated in chapter six, paragraph 13, third passage of The Swedish Local Government Act (SFS 2017:725). Therefore, the second criteria were chosen to reflect their performance in this regard, that is, the net income of the municipality divided by the number of inhabitants. One additional criterion was chosen to capture the proportional capabilities of the audit boards to conduct their audits in relation to the size of the municipality: the audit board's net cost as per mille of the municipality's total operating cost.

Municipalities	Difference index	Payment from equalization system per inhabitant*	Net income of the municipality as per inhabitant*	Net cost for audit board as per mille of total operating cost*
Municipality A	0.00	12 591	7 314	1.14
Municipality B	0.58	11 858	5 632	1.21
Municipality C	0.00	26 087	3 146	1.20
Municipality D	0.50	24 651	4 305	1.13
Municipality E	0.00	12 835	1 415	1.01
Municipality F	0.18	12 580	1 708	1.08

* Each criterion was given equal weight in the equation

²A database and provider of analytical software for the study of Swedish municipalities. Kolada is owned by The Council for the promotion of Municipal Analyzes. <https://www.kolada.se/>

The chart above shows the values for each criterion and the difference index for each municipality with an audit board exhibiting the outcome of theoretical interest and its closest match out of all 290 Swedish municipalities for the year 2020. The difference index was lowest (0.18) between municipality E and F, the second lowest (0.50) between municipality C and D, and the highest (0.58) between municipality A and B. However, in two of the pairs, one of the municipalities in each pair had a population of less than 7000. Upon further inspection of the material published by the auditing boards of these municipalities, it became evident that they, due to the size of the municipality (and therefore the budget of the audit board), had not conducted enough auditing activities to produce enough material for a fruitful analysis. Thus, the choice of cases fell on the pair A and B, with a respective population of over 12 000 inhabitants.

4.2 Combining Two Types of Material

This study primarily used written material produced during the fiscal year of 2020, since reports and other material produced by the audit boards best reflect the communicative events that make up this study's social field of interest. The actors of interest in this study were the audit boards, not the individual members of each board. Also, by analyzing material where the analyst is not actively participating in the manufacturing of the material, as one inevitably does in an interview setting, the risk of provoking a specific behavior from the studied actor was minimized. Therefore, the validity between independently created text and the theoretical concepts this study used was higher than between interviews and the utilized concepts (Silverman, 2007).

Interviews, however, act as a complement to the written sources that help deepen the analysis by giving insight into aspects of the discursive practice that are often overlooked (Jørgensen & Phillips, 2002). By interviewing auditors, it was possible to get an insight into how they perceive the production of their reports that goes beyond what is written down.

The combination of these two forms of material provides both a large enough sample to point out prevalent discourses more confidently as well as to capture the phenomenon of municipal auditing from several perspectives, allowing for a rich analysis.

Some of the interviewees requested to remain anonymous. Therefore, neither the names of the municipalities nor the names of the interviewees or the titles of the analyzed reports are mentioned with their real names. If this were the case, it would be possible to identify which municipality the reports come from and who the respondents are. However, the entire material is in the author's possession and anonymized excerpts can be provided upon request.

4.2.1 Written Material

My primary material consisted of protocols of the audit boards' meetings, audit reports, and letters of communication from the audit board to other parts of the municipalities from the fiscal year of 2020 leading up to the (non-)recommendation of discharge. All the documents are considered public under the Swedish Freedom of the Press Act chapter two (SFS 1949:105). The included material represents almost all text material that was made available by the auditing boards, and subsequently all communicative events, during the period in question that, according to the auditing boards, served as the basis for the audit boards' decision of directing or not directing critique. Both municipalities also provided their internal protocols. Yet, after a brief examination they were excluded from the analysis. This was because they 1), did not serve as a basis for the decision to direct or not direct critique and 2), did not contain statements that were deemed relevant for the analysis (see Appendix B for an anonymized list of analyzed documents).

4.2.2 Semi-Structured Interviews

This study explores the discursive aspects of evaluative practices and compare these practices between cases. It was therefore neither possible to use unstructured nor structured interviews. Unstructured interviews would produce material that would not lend itself to reliable comparisons between cases, and structured interviews would not allow for exploring the topic beyond the confines of our preconceived understanding of it. Instead, the study relied on semi-structured interviews with open-ended questions (Leech, 2002).

The interview protocols primarily employed two types of questions: Grand tour questions (GTQ) and example questions (EQ) and complementary prompts. GTQs were used to get informants to start talking about the topic of interest in their own words. An example of a GTQ used in this study was "Could you describe the process you go through when formulating an audit?" or "Could you describe how you decide on which board to audit?". To complement these, EQs were used. They use the respondent's answers and ask them to provide an example of what they are talking about. An example of an EQ used in this study is "Could you give an example (formulating an audit) from 2020?" Lastly, prompts ensured that specific topics were covered, for example, through the interviewer asking complementary and clarifying questions. Contrary to interview questions, prompts were only included in the interview protocol as lists of specifics to remind the interviewer to make sure that the topic of interest is fully covered. See Appendix A for the complete interview guide.

Two persons from each audit board was interviewed, the president and the vice president (see Appendix B for an anonymized list). The board from municipality A had five board members in total and the board from municipality B had seven board members in total. The interview questions were designed to inspire discussions and reflections related to the interviewee's understanding of their audit board's role in the municipality eco-system. It also broadly captured the aspects of interest from an evaluative ideal-typical/definitional perspective, that is, the methods of an evaluation, the understanding of the evaluand, the values of the

evaluators and the evaluation as well as the uses of the evaluation (Dahler-Larsen, 2012, p. 9). This was unintentional but proved to provide rich material. To analyze the material produced through interviews according to the dimensions of CDA, interview recordings were transcribed as thoroughly as possible.

4.3 Analytical Approach

The following section describes how the study's coding, memo-writing, and analysis were conducted. One of the main advantages of interpretative qualitative methods is that they allow the analyst to go beyond one's preconceived notions. This means that the material is allowed to include expressions that were not expected to be found in advance. One particular methodological approach harnesses this advantage to the fullest, that being grounded theory (Wagenaar, 2011, pp. 260–274). Grounded theory puts an emphasis on a dialogical relationship between the theoretical framework of one's study and the material. Throughout the coding process, the researcher is supposed to, through iteration, develop a deeper understanding of the implicit and more subtle meanings of the material.

The analytical process was structured into four steps, the former two being inductive and the latter two deductive. The first step was to code the material according to the discourses that were apparent in the texts. To anchor the analysis in the broader context of evaluative practices and facilitate comparisons between cases the four characteristics of the evaluation definition that this thesis adheres to were used to cluster these discourses into comprehensible categories. The second step was to divide these discourses into two orders of discourses belonging to each municipality. The third step was to analyze these discourses through the dimension of social practice using the complementary framework. This was done by analyzing each case's order of discourse through the lenses of rational and learning organizational understandings of evaluations. Lastly, an overarching analysis in relation to the original research question was conducted by contrasting both the orders of discourses and the social fields against each other. This approach facilitated a deeper insight into how meaning was expressed in each case (Jørgensen & Phillips, 2002, p. 149). The coding was done using the software NVivo.

To ensure a satisfactory degree of validity, efforts were made to ensure that the analysis was solid, comprehensive, and transparent (Jørgensen & Phillips, 2002, p. 173). To ensure that the analysis was solid, only interpretations with several different textual features were included. To ensure that the analysis was comprehensive, an effort was made to explore the text from all conceivable angles, and conflicting interpretations were given attention. Lastly, to make it possible for the reader to get a feeling for how the analytical process played itself out and make it possible for the reader to judge whether the coding decisions were sound, examples of empirical material, that is, illustrative quotes, are presented in connection with the analysis. However, due to the inherent subjectivity of qualitative discourse analysis, it was impossible to fully control for personal bias in the analysis.

5 Analysis

The following chapter presents the results of the analysis. The analysis is divided into three sections, with the first describing the discursive expressions found throughout the text. The second section analyses each municipality board's order of discourse structured around the discursive practices expressed in the texts. The third section discusses the orders of discourses based on the analytical dimension of social practice through the lens of the ideal-typical rational and learning organizational understandings. Finally, a summary discussion and conclusion are made in relation to the paper's research question.

During the coding, it quickly became clear that the audit boards had more commonalities than differences regarding how they discursively constructed themselves and their activities. Therefore, the part discussing the discursive dimension analyses both audit boards in tandem, with the similarities between the two audit boards serving as a vivid contrast to the instances of divergence. The analysis follows four themes: Methods, values, uses, and understanding of the evaluand. Themes inspired by each aspect of the definition of evaluation used in this thesis (see section 2). The discursive practices extrapolated from the written material and the practices gathered from the interviews were also kept separate to allow contrasting comparisons between these sources.

5.1 Methods of the Audits: The Professionals Will Do It Professionally in a Professional Manner

The discursive utterances related to audit methods expressed in the written material clustered around two main themes, either professional expertise or evaluand approval. Audit reports repeatedly referred to professional best practices (God revisionssed) and laws by stating, for example:

“Our review has taken place to the extent that follows from the Code of Audit Practice in Local Government, primarily as defined by Sweden's Municipalities and Regions (SKR) and Sweden's Municipal Professional Auditors (Skyrev).”³
(Report B2, 2020)

Or by referring to internal quality assurances of the audit firm. However, it was never stated what it meant that an audit was performed according to best practice, laws or was subject to quality assurance. In addition, almost all reports indicated in

³ All citations are translated from Swedish to English by the author

one form or another that those persons that were subject to the audit and whose statements acted as material for the audit in question had been given the opportunity to verify that the descriptions of their statements were accurate. In the written material, the methods were not assessed as appropriate in relation to, for example, what purpose the particular audit in question had or what questions the audit wanted to answer. They were instead given the status of appropriateness by association with either professional or legal authority and by the evaluand's endorsement of the results obtained by these methods.

When analyzing the discursive utterances expressed in the interviews about the audit methods, it became evident that there was a common understanding of the division of labor between the elected laymen auditors and the contracted professional auditors. The professional auditors were responsible for the practicalities of the audit. They chose the appropriate method, gathered the data, and wrote up the drafts of evaluation reports for the laymen just because they were professionals. The appropriateness of the methods did not result from a judgment on whether they were suitable for the task at hand but because they were selected and carried out by the professionals.

“[...]how one handles the actual process, what contacts they want to make and so forth, that is entirely up to the professional, like, they have the competence because the person they assign is an expert in this field.” (Interview B1, 2022)

On the other hand, the laymen auditors were only responsible for having opinions.

“I don't write anything; I just opionate.” (Interview A1, 2022)

The dominant theme of the discursive utterances revolving around the methods of the audits was *professionalism* in both forms of materials and both municipalities. The plans were described as appropriate because professionals carried them out in a professional way. Apparently, nothing more needed to be said.

5.2 The Auditor's Understanding of the Evaluand: The Problem of the Political Politicians

Discursive utterances expressed in connection with the understanding of the evaluand were almost entirely absent from the written material. The only explicit references made to how the evaluand was conceptually understood and delimited were statements about which municipal board was examined in the respective audit. These matter-of-fact statements did, however, show that what is discursively understood as the boundaries of the evaluand in a particular audit is ultimately determined by *administrative responsibility boundaries* between organizational and political units, not by motivations as to which parts of a process that were relevant to examine in terms of the aim of the audit.

This understanding that the political boards were being audited and not the organizations they run was also evident throughout the interviews. When asked about the relationship with the municipality, it was always the relationship with the

politicians that dominated the discussion, not the relationship with the civil servants. However, the interviews provided a richer tapestry of discursive practices beyond these matter-of-fact statements. One overarching discursive theme ran through all the interviews: the *negative view of the auditors* that the audited politicians had. All interviewees described how politicians did not like to be controlled and viewed the auditors as having a “policing function,” as the vice president of the audit board in municipality B put it. The auditors felt that the politicians were questioning the value and purpose of the audits.

“But what I do know is that within the Social Democrats, there the auditors are not allowed to attend the group meetings. Strangely enough, the biggest party. They think that the auditors are not worth having, more or less. That is their attitude.” (Interview A1, 2022)

Even though this understanding was expressed throughout the interviews, it was evident that the descriptions of the politicians made by the auditors in municipality A were notably harsher than the descriptions made by the auditors in municipality B. It was even the case that the auditors also described the politicians as expressing a *positive view of the auditors* towards them. This was, however, constructed in terms of the politicians being the ones that had changed their attitude towards the auditors, or that the auditors had changed their strategic communication towards the politicians, but never in terms of the auditors changing anything in their auditing behavior.

“They have become better and better, the relationships, and when one contacts someone, they aren’t unkindly but rather: ‘Yes, we will gladly come and present’ and so forth and yeah... That feels super positive” (Interview B1, 2022)

Another reoccurring theme in both municipalities, but especially in municipality A (where criticism was voiced), was the tendency for the auditors to describe the audited board members as being dismissive of the evaluative judgments they made, being political rather than rational and fact-oriented, as they perceived themselves to be. This is a discourse of *the subjectivity of politics*.

“We are sensible, we who belong to the [political] majority in the audit board, so... Because it is so that one should be apolitical in the audit board to produce a fair as possible image of the work of the municipality politicians.” (Interview A2, 2022)

This is interesting because both groups, audited board members and auditors, were *de facto* politicians. They were all elected and belong to the same political parties but being political was seen as something negative and incompatible with their task as auditors for one of these groups.

In conclusion, in the written material, the evaluand was primarily understood as an abstract organizational unit that could be delimited into neat and understandable administrative categories in the text material. In the interview material, on the other hand, the frustrating, political, and unpredictable nature of the evaluand was highlighted. It became evident that a discourse of *objectivism* dominated the auditors’ view of themselves and their view of their fellow politicians, elevating themselves and criticizing their evaluated subjects. An emphasis was put on the political and opinion-driven rationale of the politicians. It

was used as a contrast to the perceived apolitical objective logic of the auditors, even if this discourse was somewhat challenged in municipality B, where there was a discourse constructing the evaluands and the relationship with them as positive after the politicians changed their attitude.

5.3 Values of the Auditors: The (Apolitical) Red-Tapist Watchdog

Discursive utterances related to the auditors' values were plentiful, both in the written material and in the interviews. All the audit reports, no matter the municipality, followed the same structure where several audit questions and auditing criteria were identified, which served as the benchmark for the judgment at the end of the audit reports.

The most common theme that ran through all types of written material in both cases was a focus on *formal compliance*, expressed in three different ways: through references to laws and regulations, to professional standards and internal routines, or to steering documents. For example:

“Can occurring side jobs be considered approved according to GP (General provisions) as well as with paragraph seven (The Public Procurement Act) considering side jobs harmful to trust?” (Report B6, 2021),

“Is there expedient system support and guides for the contract management?” (Report A4, 2020),

as well as

“Are there clear steering documents (policy, guidelines) and is the compliance of these followed up regularly?” (Report A7, 2021)

The audit questions in all audit reports always contained at least one reference to one, several, or all these categories and were, as a rule, stated as closed questions.

In municipality A, the audit questions always referred to some form of predefined understanding of how something ought to be done to be in compliance with laws, professional standards, or internal routines or goals. That was, however, not always the case in municipality B. There it was somewhat common to find more open phrasings that aimed at determining the current state of whatever the audit was focused on rather than including an assessing signifier in the question. A discourse of *neutral assessments of performance*. This theme reappeared in several of municipality B's audits.

“How is the operational work of property management and property maintenance planned?”, “Has the municipal crisis management board been activated?” or “How are recourses set aside for children needing special support?” (Report B4, 2021)

However, it should be noted that the discourse of *formal compliance* was always present in the audit questions in municipality B as well, just mixed up with more

open-ended audit questions. These differences were, however not present with regards to the auditing criteria – in both municipalities, these were exclusively fixated on the three previously mentioned themes, that is, focused on adherence to formal requirements.

In the interviews, the pattern diverged slightly from the written material. There was an emphasis on legal compliance and organizational goals and values but only occasional references to professional standards. This theme emerged in all interviews, albeit to a greater extent in municipality A, complemented by a fourth supporting theme: the description of themselves as being *apolitical and objective*. A discourse we recognize from the previous section.

“You aren’t that political here; in the audit board, you have consensus preferably, you shouldn’t be messing around with voting, and we haven’t needed it, I can say. No, (::)yes, (::)no, we haven’t, because we agree on most things, everything we have done so far.” (Interview A1, 2022)

In one of the interviews with an auditor from municipality A, this self-representation as logical by criticizing politicians went a step further by even criticizing the municipal auditing system itself by referring to how auditing works in the private sector. There were not enough utterances that agreed with this line of reasoning to argue for the coupling of discourses into a new alternative understanding. Still, it can be seen as a discursive expression feeding into the broader, very prevalent discourse of the *subjectivity of politics*, even if it does not present a clear alternative, as is the case with the discursive utterances described earlier.

5.4 Uses of the Audits: Do as We Say! Or... Don’t?

The most frequently coded discursive utterances were those related to the use of audits. In the coding of audit reports, the decision was made to code formal statements of purpose of the specific audit reports, statements relating to the overall function of the audit board, and all forms of audit assessments and recommendations dealt out in the audit reports as discursive utterances concerning the uses of the audit. While the explicit statements indicated the formal intended uses, the assessments and recommendations revealed the more specific ways the audit boards want the evaluand to use their audit reports. The discourses that showed up in the material that concerned the uses of the audits were very similar to the discourses relating to the values of the audit. This is not surprising since an evaluation’s governing values and desired uses, at least idealistically, are intimately connected.

The discourses in the written material were divided into one dominating theme within both cases’ orders of discourse, namely, *controlling and correctional* use, and two complementary themes. The two complementary themes were present in both cases. Still, they showed up substantially more often in municipality B, where remarks were not directed, than in municipality A, where remarks were

directed. These themes concerned the view of the audit as a *tool for substantive change* and *neutral assessments of performance*.

The most common word used, both in the more formal statements and in the assessments and recommendations, was appropriate (ändamålsenlig). The formal statements of purpose were almost invariably phrased to judge whether the audited process was appropriate or not.

“The audit seeks to assess whether the community building board has an appropriate overarching planning of property management and property maintenance.” (Report B4, 2021)

What was appropriate depended entirely on the values being expressed in the particular audit and on the audit questions and criteria. What was appropriate was almost always related to legal requirements, professional standards, and best practices as well as internal routines, rules, and goals, the content of which was described in detail in the previous section. Consequently, the performance of a municipality was assessed primarily based on whether it adhered to internal steering documents, professional standards, and laws. The audits controlled the compliance with these various standards and required the evaluand to correct any errors found. In sum, the discursively constructed dominant use of these audits was *controlling and correctional*. Almost all audits, especially in municipality A, had, among their numerous assessments and recommendations, some that revolved around increasing the documentation of the process being audited – almost as if documentation is a goal in itself.

“According to our assessment, the municipal board's regulations need to be clarified regarding the responsibility for the premises supply process.” (Report A6, 2021)

This frequently expressed demand can be understood as a potentially distorting effect of evaluative activities. While such demands facilitate future audits by increasing the material available for auditing, they also create an administrative superstructure that opens up entirely new areas for audit. This is in line with several constructivist scholars' work on the distorting effects of evaluative activities.

The second discourse considered the audit as a *tool for substantive change*. All of the assessments and recommendations that were *controlling and correctional* did suggest some form of change from the current way the evaluand did something. More often than not, they focused on increasing or changing some form of documentation, changing, or clarifying a routine or goal, or getting the organization to follow said routine. In essence, the recommendations were related to the administration or management of the audited process rather than the content of the process itself. From time to time, however, recommendations or proposals for changes of a substantive nature emerged. Such variants focused on proposals to modify existing substantive activities or to supplement the audited process with additional activities. Especially in the material from Municipality B, such discursive expressions were commonplace:

“[...]decide on what possible measures should be taken because of the administration's remarks about neglected maintenance within the property portfolio.” (Report B4, 2021)

The third discourse that showed up in the written material, especially in material from municipality B, was one of *neutral assessments of performance*. This discourse followed a very similar pattern to the corresponding statements on the values of the audit/auditors. Such assessments were just that, assessments of the current state of the audited process without corresponding recommendations. This discourse was, however, the most uncommon of the three.

“We note that the assessed need for action within water and sewage is far greater than both already performed activities as well as planned work is according to the data in the audit.” (Report B7, 2020)

All discursive themes described above re-emerged in the interviews, although not to the same extent as in the written material. The dominating discourse – that of *control and correction*, showed up frequently in all four interviews. The two other discourses were present in all interviews but were not more common in one or the other case. This is in contrast to the written material, in which they were distributed in generally equal proportions between the two cases. In addition to these three discourses, several other discourses were also expressed, although to varying degrees from case to case. These discourses revolved around the function of auditors and audits as a *help for the evaluand* – and citizens and their representatives in the form of the city council – to demand *democratic accountability*.

The most common of the two new discourses – expressed to a similar degree in both cases but phrased more in educational terms in municipality B – was one of *helping the evaluand*. This discourse was expressed both through descriptions of how the evaluand was appreciative of a particular audit as well as through more general statements of how the audit board’s function should be to help the municipality.

“[...]but that is not what we are looking for, but we are looking to try to find opportunities for something that is positive for the municipality and for the board and that it will be better for all parties. That’s why we do the audit.” (Interview B1, 2022)

In municipality B, this discourse was also expressed in terms of enlightening the politicians, explicitly stating that they served a learning function for them.

“We help each other out; it is supposed to be so that, both, both the political parties have to be educated, the boards have to be educated, and we can have a certain, we help them to realize what it means to be a politician.” (Interview B1, 2022)

The second most uncommon discourse was one of *democratic accountability*. This discourse described how the audit board acted to make sure that the interests of citizens were ensured by highlighting and drawing attention to issues that were of public interest.

“Yes, that is the audit board’s... the purpose is to secure the municipality residents’ interests, because it is tax money it is about. And we need to manage those in a good way so that the citizens get the most out of the tax money that comes in, that we handle the residents’ money in the best way, and that the residents receive good

municipal service and feel that, that they are valuable, the residents.” (Interview A2, 2022)

Apart from these two new discourses, a variant of the discourse *tools for substantive change* showed up in one of the interviews from municipality B – not enough to be considered a discourse in its own right but an interesting enough variant of a prevalent discourse to merit a separate description. In this interview, the informant emphasized that he did not expect the audited board to follow their recommendations to the letter, but rather that they were supposed to take their suggestions into serious consideration.

Well, yes, it is not certain that all of the suggestions harmonize one hundred percent. You have to be humble in the face of that fact. (Interview B1, 2022)

In summary, the primary discourse concerning the uses of the audit revolved around *control and correction*. Complementing this was a discourse of *neutral assessments of performances* and a discourse of audits being used as *tools for substantive change*. The discursive expressions in the interviews generally reinforced these discourses, but two additional ones emerged as well. One constructed the auditor’s function and the use of the audits as *help for the evaluand* to assist and guide them in their role as politicians and leaders of the municipality and one constructed the use of the auditors as extracting *democratic accountability*.

5.5 The Orders of Discourse: The Sin of Being Political

The subsequent section discusses the discursive commonalities and differences of all four aspects and summarizes this into one order of discourse for each audit board. In both of the discursive orders of the audit boards, an overarching common discursive theme of *depoliticization* could be discerned, but also some discursive differences. Divergent minor discourses and differences in the weighting of the dominant discourse were also identified and are discussed below.

Before addressing the discursive expressions relating to each aspect and their relationship to the overarching theme, a general note regarding the discourses is warranted: The codes that appeared in all texts were very similar, both within cases and between. Such a lack of interdiscursivity (coupling of *different* discourses into new versions promoting change in ascribed meanings) implies that the discursive order of municipalities in question is relatively rigid. Neither of the municipalities’ orders of discourse exhibited ambiguities or any prevalent conflicts of discourse. Consequently, it does not seem like any of the two municipalities are subject to discursive or idealistic change anytime soon. However, some discursive expressions differed between the municipalities, indicating at least some divergence regarding their orders of discourse.

A common primary discourse for both municipalities was identified for each aspect of the evaluation definition. For the methods of the audit, it was *professionalism*. The contracted auditors were deemed suitable for conducting the

audits because they were professionals and implicitly, not politically elected. Concerning the auditors' understanding of the evaluand, a negative view of them being political and subjective was identified. These expressions were the most explicitly *anti-political*. For the auditors' values, a further discourse of explicitly *apolitical objectivism* was identified, focusing on adherence to laws, professional standards, and organizational goals. These values were constructed in stark opposition to the political rationale of the municipality boards, a rationale the auditors made sure to distance themselves from. For the uses of the audits, the *controlling and correctional* function of the auditors and the audits dominated. This control and correction most often operated in relation to some form of pre-determined criteria that focused on *formal compliance*. These discourses were constructed in either explicit or implicit opposition to the political nature of the evaluand, that is, the municipal board and committees. This can be seen as an overarching discursive theme of *depoliticization*. The auditors depoliticized the auditing role in the municipal ecosystem by constructing the methods, the evaluand, the values, and uses of the auditor, and the audits as, in some way or another, compensating for the adverse effects of political leadership. Such an overarching discourse would not have been very strange were it not for the political aspect of the auditors themselves. They are themselves politicians elected by the city council, belonging to the same political parties as to the municipality board members.

For three of these aspects, municipality B exhibited more parallel discourses that nuanced the construction of the examiner role than did municipality A, and less emphasis on the dominant discourse related to that particular aspect. Concerning the understanding of the evaluand, the *negative view of the auditors* expressed in municipality B was neither as harsh in their tonality nor as frequent. There was even a tendency to describe their evaluand as expressing a *positive view of the auditors*. However, this was constructed so that the evaluand adopted the auditors' values of the auditors rather than the auditors changing anything about what they did. The discursive expressions regarding the auditors' values in municipality B also showcased alternative constructions to the dominant one. For example, regarding the audit questions, municipality B exhibited more examples of open phrasings. This was in contrast to the interviews with auditors from municipality A, where an emphasis was put on the apolitical nature of the auditors and their activities. In relation to the uses of the evaluation, the discursive expressions in the written material diverged frequently. In municipality A, emphasis was on the *control and correctional* function of the audits, while in municipality B, discursive expressions focused on the function of the audit as a *tool for substantive change* and a *neutral assessment of performance*. In the interview material, municipality B exhibited a few but very explicit, discursive expressions relating to the use of the audit that diverged from municipality A's construction. These constructions were associated with the function of the audit board and its activities as *helping the evaluand* and constructed the audits' function as general inspiration, not necessarily as a blueprint.

In conclusion, both municipalities' orders of discourse were heavily dominated by an overarching theme of *depoliticization*. Municipality B, however, had an order of discourse wherein the central discursive theme of *depoliticization*

was not as dominant. This played out both by not emphasizing the dominant discourses as much and by incorporating several parallel minor discourses. The parallel discourses did not explicitly contradict the dominating discourses but rather offered complimentary interpretations that emphasized the symbiotic relationship between politicians and auditors.

5.6 Organizational Ideals: The Rational Audit

An inductive ideal guided the first part of this analysis. Coding and analysis were conducted with as few preconceived notions about what discursive expression would emerge from the material as possible. This approach was turned on its head for the second part of the analysis. In the following, the discursive expressions analyzed above will be connected to organizational understandings of evaluation to determine which one dominates each municipalities' social field. While doing so, it quickly became apparent that the expressions in both municipalities overwhelmingly corresponded with an ideal-typical rational understanding of evaluations. However, some expressions rather pointed to an ideal-typical learning organization understanding. Next, the primary discursive utterances are analyzed in relation to both understandings, starting with the dominant understanding, rational, and ending with the less distinctive understanding, learning.

Regarding methods of evaluation, a total dominance of *professionalism* as the primary discursive expression was identified, which is well-aligned with the rational understanding's focus on the division of labor. The practicalities of the audit process were delegated to the professionals since they were expected to do it in line with their professional standards, which was to ensure a degree of predictability. Concerning the audit board's view of the evaluand, a construction of the political, unpredictable, and irrational nature of the municipality board members was dominant in the interviews, *the subjectivity of politics*. This contrasted with a very administration- and organizational-centric construction of the evaluand in the written material. The auditors adhered to a rational organizational understanding of the evaluand where they wanted the boards to fit into a supposedly logical, pre-defined system of how a municipality should work and were disappointed when this was not the case.

The auditors' values, then, were filled with discursive expressions about the *apolitical objectivism* of the audit board and how assessments were to be made in reference to *formal compliance*. This is very much in line with the rational understanding's focus on pre-defined criteria relating to organizational objectives rather than referring to substantive standards or benchmarks as well as its expectation of predictable procedures. The focus is on the formal procedures of the organization and not on their outcomes. Regarding the use of evaluations, it became clear that the primary discursive expression constructed the audit's role as *controlling and correctional*. This should be interpreted as instrumental use since the purpose was to suggest a substantial change in the organization – although primarily focused on routines, guidelines, or other abstract representations of the

activities being evaluated. These abstractions were both a means as well as a goal in themselves. Consequently, a formal ideal of rationality was prominent in the social fields of both municipalities. Yet, it should be noted that the discursive expressions that corresponded to a rational ideal were registered to a lesser extent in municipality B.

However, there were also some discursive expressions in the material of municipality B that corresponded to a learning organizational understanding of evaluations. Firstly, there was a tendency to describe the evaluand more positively and to focus on a shared understanding of evaluative purpose. However, this understanding came about through a change in the mindset of the evaluand rather than that of the auditors. Such an emphasis on shared understandings between evaluator and evaluand to facilitate learning is consistent with a learning ideal. Conformity with the learning ideal was also apparent in the open phrasings of the audit questions and the matching *neutral assessments of performance*. The questions did not start from a normative standard in the form of a law, a professional norm, or an administrative routine but functioned as detectors, that is, instruments for identifying reality rather than evaluating it.

Furthermore, two discursive expressions were especially interesting from the perspective of a learning organizational understanding of evaluations. In the interviews of municipality B, the uses of audits and the audit board were constructed as educational. They were there to help politicians understand what it meant to be a municipal board member. This is interesting because it did not refer to a specific aspect of being a board member but portrayed the role of the audit/auditor as a facilitator of learning in general. The second expression concerned how the audit was to be used by the evaluand. The interviewee emphasized that the expectation was not that the evaluand would follow it to the letter, but that they would treat it as general inspiration. This view of the use of evaluations is very much in line with a learning ideal.

Finally, a discourse was also evident from the interviews of community B that revealed some ambiguity about which ideal it belongs to. It included discursive constructions about the use of audits as instruments for substantive change. These expressions did not focus on routines or other abstractions but on a substantial change in the activities of the evaluator to contribute to some kind of desired outcome, an outcome that was not necessarily linked to an explicit value in the form of an audit criterion.

In conclusion, an abundance of discursive expressions that fitted nicely into a rational organizational understanding of evaluations were identified in the material. Still, several critical expressions corresponded to a learning organizational understanding of evaluations. The social fields of both municipalities were dominated by an institutional regime that idealized the logic of rationality with a few idealistic contributions of learning ideals. However, there seemed to be enough evidence of a more learning-oriented ideal and less evidence of a rational ideal in municipality B to suggest a substantial difference between the two fields. Consequently, there is evidence suggesting that a learning ideal might lead to less severe evaluative judgments.

6 Discussion

The analysis leading up to this discussion has highlighted the potential of applying theories of evaluation to adjacent practices such as auditing. Much has been learned about what underlying motives drive the evaluative judgments of municipal audit bodies, although it might not just yet be possible to ascribe full responsibility for directing remarks to rational ideals. Some of the findings also touch on several current issues in the academic discussion on evaluations. Furthermore, this study's design did not aim to provide a watertight theory of how organizational understandings of evaluations influence evaluative judgments through discourse. Rather, it should be seen as a modest attempt to test a case selection design and a conceptualization of discourse that broadens our understanding of social processes in municipal auditing through the lens of causal reasoning. A substantial part of this discussion is therefore devoted to reflections on how the methodology and case design used in this study can be further developed and refined to yield even more fruitful results than those obtained here

In the following, the findings of the analysis are contrasted with the broader scientific field of evaluations. To this end, the narrative of depoliticization and its democratic implications, the totalizing dominance of the rational ideal and the potentially distorting effects that evaluative activities can have are discussed. To combat the potential negative effects on democratic accountability and organizational performance that these findings predict, it is recommended that weak thinking be adopted. Subsequently, the limitations of the study are addressed.

An overarching narrative of depoliticization in both audit boards' order of discourse emerged throughout the material. This is, many would argue, very much in line with findings of several constructivist scholars (Andersen, 2021; Dahler-Larsen, 2014; Høydal, 2021) regarding the constitutive function that evaluative activities can have. Constructing the municipal audit process as something apolitical and rational shapes what is considered relevant in an audit and according to which criteria the evaluand is to be judged. This naturally focuses attention on the audit object and downplays the importance of other parts of the municipality, which are literally not important enough to audit. This act sends a signal to both stakeholders and evaluands regarding what the municipality ought to be doing. In the context of Swedish municipal auditing, where a political dimension of the evaluative process seems to be desired, one should pay attention to such a discourse and its potential constitutive effects. These could have democratic implications if the ideals of evaluators are in direct conflict with political objectives. In value-driven organizations like a municipality, it might not be desirable to have a controlling and correctional actor whose primary understanding of the evaluated politicians is that they get in the way of proper, objective management. If the built-in political aspect of Swedish municipal auditing exists for a reason – maybe even

trying to counteract objectivism with a bit of normative irrationality – a completely dominant depoliticizing narrative might interfere with this intended balance.

This brings us to the second central insight of this thesis, the dominance of the rational ideal in the social fields of both audit boards. The depoliticizing discourse has apparently led to the ideal of rationality completely dominating the social fields of both municipalities. In light of earlier studies (Thomasson, 2016) this could be interpreted as a strategy to secure independence from the parties each audit board member belongs to. However, a potential consequence of such a strategy could be that rational values overshadow the political perspective completely and leads to uncritical audits that focus on aspects of the organization that are not supported by the legitimizing constituency. Rational organizations have historically been known to dehumanize both the members of the organization itself and the recipients of its services in their quest for optimization and rationalization (Dahler-Larsen, 2012, p. 42). An audit board driven by such ideals could very well be a source of legitimacy for such practices, rather than acting as a champion of the public by offering a critical voice in an otherwise monotonous chorus.

Lastly, we turn to the potential effects this discourse and rational ideal might have on the organizations being evaluated. In the assessments and suggestions of the audits, the theme of more complementary documentation being suggested as a solution to the evaluand's alleged problem comes up repeatedly, almost as if documentation is a goal in itself. Making suggestions to make future evaluations easier but also enlarging the administrative superstructure and opening completely new fields of evaluative activities. This could lead to a distortion where auditing, instead of providing insights that the evaluand can use to improve their performance, instead only creates an increased workload. Apart from draining the evaluand of resources, such developments can lead to frustration with the evaluator, who becomes a nuisance not worth listening to rather than a respected advisor. This mechanism is well studied in other works exploring the effects of evaluative activities (Dahler-Larsen, 2012, 2014; Hall, 2012; Power, 2021). However, the theoretical framework, method, and material were chosen in this particular study to explore the evaluative ideals of municipal audit boards and their relationship to evaluative judgments. They did not focus on the changes that evaluations, or here quite specifically audits, could trigger in the organizations evaluated. Consequently, this would constitute an interesting new angle for future studies of municipal auditing activities.

In relation to these three findings, Dahler-Larsen's (2012, p. 240) recommendation of weak thinking is just as relevant in the context of Swedish municipal auditing as it is in evaluation in general. In order not to lose sight of the real goal of municipal auditing, which is to ensure democratic accountability, auditors need to be self-critical about the role they play in reproducing certain ideals and aware of the subjectivity of these ideals. By doing so, they can hopefully choose an ideal that meets both the requirements placed on them by laws and regulations, professional standards, and organizational goals, as well as the desires of their constituency.

6.1 Delimitations, Limitations, and Further Research

This thesis has been written with the ambition of identifying, reflecting on, and, where possible, mitigating potential limitations through careful delimitation and study design. However, all research comes with some limitations inherent to a particular choice of method and theory, as well as limitations specific to the study in question. In what follows, an outlook on how future research can build upon the work done in this study is provided. To this end, I discuss the necessary delimitations that were made regarding the analysis, the consequences of these, and how they could be mitigated in further studies. Secondly, I discuss the study's case selection, its limitations and how further studies can complement the results of this thesis. Thirdly, I discuss how an alternative conceptualization of actors other than the one used in this thesis could provide complementary insights to those provided here. Lastly, the inherent subjectivity of interpretative approaches, such as CDA, is discussed.

In the previous chapter, it became clear that a rationalist narrative dominated the order of discourse in both municipalities. The analysis focused on describing the *current* order of discourse in each municipality, not describing discursive change. That means, processes of interdiscursivity and intertextuality that take place within as well as between the municipality organs and other societal realms have not been emphasized. Consequently, for further studies it would be interesting to include more social fields, add more analytical levels, and a larger sample and material size to expand the analysis both horizontally, vertically, and temporally.

A horizontally expanded analysis could, for example, include communicative events of actors involved in the construction of the guidelines and professional standards that are continuously referenced throughout the material. The guideline for performing municipal audits, *Code of Audit Practice in Local Government* (published by SKR), does, for example, emphasize management systems rather than more substantive criteria. Including such material would allow the analyst to understand better and highlight the interdiscursive relationship between the discursive order of a particular audit board and the broader discursive context as well as between the particular social field and the broader social context.

This thesis aimed at highlighting the relationship between auditors' evaluative ideals and evaluative judgments. Consequently, the analysis was focused on discursive constructions expressed by audit boards and not, for example, the municipality boards being audited. A vertically expanded analysis, where communicative events produced by actors other than the audit board would be included, would not necessarily produce a more comprehensive answer to this thesis' research question. It would, however, make it possible to explore the depoliticization narrative from the perspective of the criticized party.

It would also be interesting to temporally expand the analysis to include communicative events from several years. The analysis in this thesis focuses on one specific year and does attempt to explore the material from a temporal dimension. The exploratory nature of this thesis and the strict time constraints of a master's

thesis did not allow for it. However, in a temporally sensitive analysis, the evolution of the order of discourse and social field could be analyzed over several years and compared with annual evaluative judgments to further explore the relationship between the evaluative ideals of the audit board and its evaluative judgments.

Apart from these delimitations regarding analysis through discourse and social practice, text as an analytical dimension was excluded from the analysis. A delimitation motivated both by the limited time and resources of a master's thesis as well as its relative irrelevance for the research question and aim. In hindsight, due to the standardized and conform nature of many of the analyzed reports, this decision was wise. However, in further studies it would be interesting to broaden the analysis to provide a more holistic answer to questions of how evaluative ideals are constructed in audit boards that are not limited to only the discursive and social dimension.

The next issue at hand is limitations due to the exploratory nature of this study. The aim was to inspire further studies by combining theories, methods, and material in a new way and, by doing so, showcasing its potential. For such purposes, two cases are sufficient. However, low numbers of cases make it difficult to draw conclusions generalizable far beyond the given context (Vromen, 2018). This drawback is not unique to this study, but rather a limitation that qualitative studies in general and interpretivist studies in particular wrestle with. To mitigate this, the obvious answer is for others to conduct more studies. An accumulated body of knowledge that forms a mosaic of insights would provide both generalizable results and rich insights.

However, when designing such studies, attention should be given to the criteria used for case selection. The case selection of this study was made in such a way that it allowed for conclusions to be drawn about causal mechanisms and relationships. However, the consequence of such an aim is also that no criterion was formulated regarding shared structural characteristics with a larger population. The objective was not to identify municipalities that shared as many common characteristics as possible with the population. Instead, criteria were constructed to a) sample cases that exhibit the outcome of theoretical interest (step one) and b) sample municipalities that are as similar as possible to the cases that have the outcome of theoretical interest (step two). As noted in chapter 2, due to the lack of earlier studies on the topic of Swedish municipal auditing and their performative nature, no comparable studies were found to help identify potential factors influencing the outcome of evaluative judgments of audit boards. However, this did not mean that the case selection could be done arbitrarily. Hence, criteria that were deemed relevant was used. Consequently, it is not certain that the criteria used are the only ones that can be used in selecting cases for a study such as this. It is *a selection* of criteria, not *the selection* of criteria for this type of study. Future studies will hopefully take inspiration from the reasoning behind the choice of criteria for this study but will supplement it with results from other, more recent work on the topic. If lacking such studies, one way around this limitation would be to include more cases selected either based on the same criteria to improve the robustness of the selection or more cases selected based on other criteria to find out which set of

criteria is most appropriate to filter out other factors affecting the evaluation judgments.

Furthermore, the actor conceptualization of the thesis requires some attention. The analysis treated the audit board as one coherent actor. It is the laymen auditors that order and approve the audit reports and it is them that are tasked with passing judgement. Consequently, such a conceptualization fitted the aim of this thesis best. However, potential differences in discursive practice between laymen and professional auditors were not given much attention. A conceptualization and research design that treats these as distinct actors would probably be fruitful in understanding which of these groups are discursively dominant.

Lastly, the theory and method of this thesis adheres to an interpretative school of thought, designed to investigate audit boards construct meaning around themselves and the activities they partake in. Such a focus does however require an acknowledgement of the subjectivity of the researcher's interpretation of the material through a chosen theoretical lense (Jørgensen & Phillips, 2002, p. 207). This limitation has, as far as possible, been mitigated by transparently describing theoretical and methodological choices throughout the thesis, making it possible for readers to critically examine and assess these choices.

7 Conclusion

This study began as a way to satisfy a personal and professional curiosity about the motives of evaluative judgments and contribute to filling a constructivist gap in the academic literature on Swedish Municipal Auditing. To incorporate insights from previous research in the field of evaluation, the CDA framework was used to investigate how two municipal audit boards, which except for the crucial difference of having issued two different evaluative judgments, did not differ in any apparent way. The discursive practice dimension of CDA allowed for a conceptualization of the case-specific driving mechanism, while the social practice dimension allowed for a theoretically anchored analysis of the institutional ideals these mechanisms are reproducing. Assuming that the case selection is sufficient to isolate evaluative ideals as a potential driving factor behind the evaluative judgments of audit bodies, an answer to the research question, *how are evaluative ideals of municipal audit boards constructed, and do they affect their evaluative judgment?* can be provided.

A rational ideal of evaluations dominated the social field in both municipal audit boards. This ideal was discursively constructed through a narrative of depoliticization that, while expressed differently depending on the aspect of the audit being referred to, dominated both orders of discourses. However, the audit board that did not direct a remark against a municipality board had several discursive expressions consistent with a learning ideal and fewer expressions consistent with a rational ideal. Consequently, a learning-centered ideal of evaluation seems to be consistent with softer evaluative judgments. However, due to the dominance of the rational ideal in both orders of discourse, there is not enough evidence in a study as limited as this one to say with certainty that the difference in outcome (evaluative judgments) can be attributed to a difference in ideals.

Nevertheless, several important insights can be gathered from the result. Audit bodies tend to a) judge the politicians they are set to scrutinize not only on their performance, but also on what they are, that is, politicians, and b) align themselves too closely with the ideals of the evaluand. These tendencies can be detrimental in several ways, for example, by failing to align the values of these *politically elected* auditors with those of their constituents or by blinding the auditors to potentially immoral behavior hidden behind any rational rhetoric the evaluand may be displaying.

The findings of this thesis have focused on the potentially detrimental side-effects that evaluative ideals and activities can have. However, it should be borne in mind that this thesis has actively sought to apply a critical perspective to the functions of the municipal audit process. This should not be confused with a rejection of the system as a whole. The initial curiosity to investigate this topic grew from a conviction that the Swedish audit system is an important part of the municipal government ecosystem. Critical scrutiny of our politically elected

representatives as well as transparent and coherent accountability systems are paramount to a healthy democracy. The audit boards of Swedish municipalities provide these systems quite successfully. However, it is always necessary to remain vigilant and ensure that those responsible for auditing on our behalf do so in the way we expect them to.

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9 Appendix A, Interview guide

Can you tell me a little about yourself?

Themes:

Time as auditor

Why?

Could you describe a standard auditing year? As detailed or as broadly as you want.

Themes:

Risk analysis

General audit (communicative letters)

In-depth audit (communicative letters)

Audits of bi-annual reports

Audit of annual report

Could you describe how you decide on which board to audit? What is most important?

Themes:

Performance

Decided beforehand

They asked for it

Someone else asked for it

Scandals

Anything else?

Can you give an example of how it looked during 2020?

Themes:

Performance?

Decided beforehand?

They asked for it?

Someone else asked for it?

Scandals?

Anything else?

Could you describe the process you go through when formulating an audit?

Themes:

Criteria

Questions

Method

Involvement of municipality employees

Professional auditors

Could you give an example from 2020?

Themes:

Criteria

Questions

Method

Involvement of municipality employees

Professional auditors

Could you describe how you reason before you send over the audit report to the municipality board or committee you are auditing?

Themes:

Intimidation

Pedagogics

Warning

Other?

Could you give an example from 2020?

Themes:

Intimidation

Pedagogics

Warning

Other?

How do you want the municipality board or committee to react?

Themes:

Acceptance

Questioning

Discussion

Making corrections

How did the board or committee react during 2020?

Themes:

Acceptance

Questioning

Discussion

Making corrections

Could you describe how you reason in the auditing committee when deciding upon issues such as directing critique, remarks, or refusal of discharge?

Themes:

Degree of severity? About what?

Intimidation

Pedagogics/learning

Warning

Other?

Can you give an example of how that process played out during 2020?

Themes:

Degree of severity? About what?

Intimidation

Pedagogics

Warning

Other?

What is your view of the auditing committee's role in the municipal organisation?

Themes:

Control

Learning

Democracy

Accountability

Other?

Did you manage to fulfill that role during 2020? And if so, in what way?

Themes:

Control

Learning

Democracy

Accountability

Other?

What do you think the rest of the municipality thinks that the auditing committee should be doing?

Themes:

Control

Learning

Democracy

Accountability

Other?

How do you think the auditing committee was perceived during 2020 in relation to that?

Themes:

Control

Learning

Democracy

Accountability

Other?

We have been talking a lot about the role of the auditing committee from several different perspectives now. Do you feel that i have missed to ask you anything central?

10 Appendix B, List of Interviews and Documents

Interviews

Interview A1, president of audit board municipality A, 2022-03-07

Interview A2, vice president of audit board municipality A, March 2022-03-21

Interview B1, president of audit board municipality B, 2022-03-31

Interview B2, vice president of audit board municipality B, 2022-03-30

Documents

Report A1, general audit, audit board municipality A, 2021-03-09

Report A2, audit of bi-annual report, audit board Municipality A, 2020-10-07

Report A3, auditor judgement of bi-annual report, audit board municipality A
2020-10-07

Report A4, in-depth audit report, audit board municipality A, 2020-03-23

Report A5, in-depth audit report, audit board municipality A, 2020-11-04

Report A6, in-depth audit report, audit board municipality A, 2021-01-20

Report A7, in-depth audit report, audit board municipality A, 2021-03-23

Report A8, audit of annual report, audit board municipality A, 2021-03-23

Report A9, auditor judgement of annual report, audit board municipality A, 2021-
03-23

Report A10, letter of communication, audit board municipality A, 2021-03-02

Report A11, letter of communication, audit board municipality A, 2020-04-01

Report A12, letter of communication, audit board municipality A, 2020-11-04

Report A13, letter of communication, audit board municipality A, 2021-01-20

Report A14, letter of communication, audit board municipality A, 2021-03-23

Report B1, general audit, audit board municipality B, 2021-03-15

Report B2, audit of bi-annual report, audit board Municipality B, 2020-10-12

Report B3 auditor judgement of bi-annual report, audit board municipality B,
2020-10-12

Report B4, in-depth audit report, audit board municipality B, 2021-02-15

Report B5, in-depth audit report, audit board municipality B, 2020-09-14

Report B6, in-depth audit report, audit board municipality B, 2021-02-15

Report B7, in-depth audit report, audit board municipality B, 2020-09-14

Report B8, in-depth audit report, audit board municipality B, 2020-06-15

Report B9 in-depth audit report, audit board municipality B, 2021-04-12

Report B10, audit of annual report, audit board municipality B, 2021-04-12

Report B11, auditor judgement of annual report, audit board municipality B,
2021-04-12

Report B12, letter of communication, audit board municipality B, 2021-03-15

Report B13, letter of communication, audit board municipality B, 2021-02-15

Report B14, letter of communication, audit board municipality B, 2020-09-14
Report B15, letter of communication, audit board municipality B, 2021-02-15
Report B16, letter of communication, audit board municipality B, 2020-09-14
Report B17, letter of communication, audit board municipality B, 2020-06-15