

Public Auditing and Cultural Policy: The Influence of Financial Oversight on Political Justifications

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This paper investigates the impact of public financial control on cultural policy, a relationship often assumed but understudied. Focusing on Mecklenburg-Western Pomerania, Germany (1993-2011), it examines how financial oversight by the regional Court of Auditors (LRH MV) influenced justifications for theatre and orchestra policy. Building on the idea that auditing shapes its subjects, the study analyzes how decision-makers adapted their arguments in response to LRH MV observations.

Using interpretive policy research and argumentation theory, the study analyzes 96 documents, including LRH MV reports. Findings reveal the LRH MV's indirect but decisive role, with governments aligning arguments with the Court's recommendations. The LRH MV acted not only as a supervisor but also as a knowledge producer, providing frameworks for reform. This demonstrates how financial oversight shapes cultural policy, contributing to cultural economics and offering insights into arts sector governance. The methodology proves robust for assessing the broader implications of financial control.

Keywords: public auditing, Court of Auditors, interpretative policy research, cultural policy, theatre

INTRODUCTION

The regional Court of Auditors (Landesrechnungshof) of Mecklenburg-Vorpommern (LRH MV) published a report from the management consultancy VEBERAS in November 2011, in which it called for the dissolution of two orchestras (VEBERAS 2011, p. 11). This led to significant attention. Gerald Mertens, Managing Director of the German Orchestra Association (Deutsche Orchestervereinigung), criticized the action and accused the Court of Auditors of overstepping its competencies, asserting that the report assumed a task typically reserved for a ministry (nmz 2011). The LRH MV intervened in a long-standing debate over the theatre and orchestra policy in the state, which had been conducted in the parliament since 1992 (PIPr01/059, 1992, pp. 3219-3230). Various governments in that region had been seeking ways to adapt the theatre and orchestra landscape to the concurrent conditions for years. The report was just another contribution by the LRH MV to this issue. In ten annual reports between 1995 and 2012, it repeatedly commented on individual theatres or the entire theatre landscape, calling for consolidation measures considering the budget situation (see LRH MV, 1995, p. 165; 1997, p. 257; 1999, pp. 264f; 2000, pp. 287f;

2001, p. 190; 2007, pp. 121, 126; 2008, pp. 102-106; 2009, p. 45; 2011, pp. 80f, 95f, 111f; 2012, pp. 73-80).

As an independent body of external financial control, the LRH MV oversees the budget and economic management of the state, municipalities, and other legal entities that receive state funds (LRH MV, 2024). Given that approximately half of the cultural expenditures were allocated to theatre financing and the financial situation is tense, the LRH MV expressed itself accordingly vehemently. But what influence did it have on cultural and theatre policy?

The influence of public financial control on cultural policy has been scarcely researched so far (see Glesner, 2023, p. 1). Julia Glesner analysed annual reports and found that audit offices take on an active role in shaping cultural policy (see *ibid.* p. 10). Although audit offices generally lack decision-making powers, studies show that they promote policy change through their role as knowledge producers and can legitimize policy positions (see Sack, 2018, p. 71). Heinz Fischer-Heidelberger and Bernhard Zeller describe the relationship between politics and the audit office as a “tension” with a “narrow but sharp boundary”: The Court of Auditors forces politics to rationalize and justify its decisions (Fischer-Heidelberger/Zeller 2013, pp. 155, 172). Paul Posner and Asif Shahan suspect that Supreme Audit Institutions influence politics and administration through the internalization of norms (*ibid.* p. 503). They argue that they should be treated as key actors in research, which is something that has hardly been done in Germany so far. Previous investigations have mainly focused on legal studies.

This paper aims to examine the influence of the regionally located Court of Auditors on cultural policy using the example of Mecklenburg-Vorpommern. It is assumed that Court of Auditors influence the justification policy. The goal is to analyse how decision-makers justify their policy positions in theatre and orchestra politics and whether these justifications have changed due to the LRH MV’s audits. The development of argumentation in the state government’s policy documents from 1993 to the time of the VEBERAS report will be considered.

Methodologically, this paper is grounded in the assumptions of interpretive policy research, as outlined by Bevir and Rhodes (2016). Theories by Norman Fairclough and Isabela Fairclough (2012, 2016) are employed to investigate politics as an argumentative practice, without adopting the normative claims of their critical discourse analysis. To examine the documents, methods of process analysis (Nullmeier, 2021), document analysis (Noetzel et al., 2018), and qualitative content analysis (Kuckartz & Rädicke, 2022) are combined. This approach addresses the dual marginalization of the research field and serves as an attempt to create access. The analysis aims to show how a Court of Auditors can influence the objectives and action programs of specific cultural policy. This contributes to a better understanding of a largely overlooked actor in Germany that nonetheless has an impact on cultural organisations and is therefore significant for cultural management.

In Chapter 2, an “informed intuition” (Münch 2016, p. 22) is developed from existing literature, demonstrating that the Court of Auditors, through the concept of efficiency and corresponding audits, penetrates the political sphere. It also explains how performance auditing (Wirtschaftlichkeitsprüfung) as a social practice can alter political action. The third chapter introduces the interpretative methodology, based on the ontological concepts of situated agency, practice, and power, which serves as the foundation for the investigation. Building on this, a discursive understanding of politics is presented in Chapter 4, which perceives politics as an argumentative practice. It follows an argumentation theory that considers the action-guiding context, consisting of a network of beliefs. With these theoretical expectations, a two-step procedure is developed in chapter 5: First, data collection and selection are carried out, from which a chronology of theatre and orchestra politics was created. Based on this, a content analysis of selected documents regarding the argumentation of the state government and audit office was conducted in chapter 6. After the evaluation, which describes the development, follows a discussion of the results and a preview in Chapter 7.

COURT OF AUDITORS AS POLICY-MAKING ACTORS

Courts of Auditors are constituted without political decision-making authority. “[F]undamentally,” they must “respect political decisions” (Bergel 2010, p. 37) as they are control bodies that audit the budgetary and economic management of governments. They are tasked with “identifying deficiencies and effecting their elimination through communications to the competent bodies and, if necessary, through publication” (*ibid.*, p. 30), ensuring lawful and efficient administrative actions (see *ibid.*). Constitutionally independent, they possess comprehensive audit rights that pertain to all entities within and outside the administration, insofar as public funds are involved (see *ibid.*, pp. 26f). Audit criteria include the legality of accounting as well as the regularity and efficiency of budget management. In the legality audit, the “external, accounting correctness of record-keeping is monitored” (*ibid.*, p. 27), while the regularity audit checks whether the budget plan and legal and administrative regulations are adhered to (cf. Seyfried 2018, p. 847). Both are based on clear legal terms.

The performance audit (Wirtschaftlichkeitsprüfung) aims at “the most favorable ratio between purpose and available means” (*ibid.*) and, due to the indeterminate term of efficiency, represents an “empty formula” that constitutes a “breach point into the political” (Sigg 1983, p. 75). If a Court of Auditors criticizes political decisions, it “enters into the core areas of political bodies” (Sierig 1998, p. 108). Maxime Sierig, however, distinguishes between political decisions of the Courts of Auditors and those of state bodies. Political decisions of the Courts of Auditors relate to audit material, timing, and terms such as efficiency and frugality (see *ibid.*, p. 104). While the first two are legally defined by the principle that financially effective processes be audited, the application of indeterminate terms is clearly regulated by “legal and business criteria,” leaving the Courts of Auditors “no room for personal political judgment” (*ibid.*, p. 105).

Evert Holtmann (2000) sees it differently. For him, a “value-based concept of efficiency” (*ibid.*, p. 127) is the reason Courts of Auditors step “from the ground of neutrality into the arena of fundamental budgetary conflicts” (*ibid.*). As they can intervene independently in legislative processes, it raises the question of whether financial control shifts the balance in the system of separation of powers (cf. *ibid.*, p. 116). Holtmann argues that Courts of Auditors should not fight “political objectives as ‘inefficient’” (*ibid.*, p. 121).

Fischer-Heidelberger and Zeller (2013) disagree. They emphasize the role of the Court of Auditors as an informant that forces “political responsible parties designated for decision-making” (*ibid.*, p. 172) to rationalize and justify their decisions. They clarify that “efficiency cannot be assessed without consideration [...] of the political objective” (*ibid.*, p. 171). However, if one analyzes the reports from the Court of Auditors regarding the cultural sector, as Glesner (2023) does, it is apparent that political objectives can also be criticized if they are lacking or vague, thus complicating performance evaluation (cf. *ibid.*, pp. 7, 9). Quirijn van den Hoogen (2014) arrived at a similar conclusion. He examined reports from municipal audit agencies in the Netherlands, which critique that allocations are often not linked to cultural policy objectives due to non-existent or insufficient goal setting. The audit agencies focus more on the formulation of objectives than on the effectiveness of measures (cf. *ibid.*, pp. 626f). Therefore, it is also considered inefficient if efficiency cannot be verified, which can bring political goals into critique. However, Glesner and van den Hoogen did not investigate the impact of these criticisms on the policy level.

Detlef Sack (2018) illustrates the consequences of an evaluation being deemed ‘inefficient’ by the Courts of Auditors. His analysis reveals that reports from the Federal Court of Auditors (Bundesrechnungshof) were a reason for a party’s policy position to shift from supportive to opposing (cf. *ibid.*, p. 69). Sack concludes that Courts of Auditors can influence policy change through their role as producers of knowledge and legitimacy when the situation is characterized by an ambiguous and controversial knowledge base (cf. *ibid.*, pp. 71f). The crucial role posited by Posner and Shahan (2014) regarding audit authorities in shaping accountability by establishing the “implicit standards for performance, expectations for implementation, types of information considered to be legitimate and necessary, and actions to be taken in response to perceived problems” (*ibid.*, p. 502) is confirmed by Glesner and van den Hoogen. The basis for Posner and Shahan’s assumption is a theory by Michael Power (1994, 2003), who described the development of audit practices as social practice. According to Power, the origins

of audit practices are rooted in financial auditing, aimed at monitoring regularity from a legal perspective. Prior to the 1980s, “traditional forms of monitoring” (Power 2003, p. 186) dominated the bureaucratic hierarchy of the “‘old’ public management” (*ibid.*), reflecting the “bureaucratic, command-and-control style of management” (*ibid.*, p. 187). With the development of public administration following the new public management and the mantras of “efficiency, effectiveness, performance, and value” (*ibid.*), the practice of auditing evolved towards efficiency. Economy auditing. Holtmann also sees the institutional change as the reason why Courts of Auditors evolved from “neutral, politically inactive, largely detached from political responsibility technical bodies” (Schäfer 1971; p. 543; cited in Sigg 1983, p. 72) to become actors shaping policy. The shift to indirect control through budgeting and outsourcing of state tasks to external entities necessitated the expansion of the audit mandate. Additionally, the budget itself transformed from a “tool of the people’s representation to control the government” (*ibid.*, p. 128) to a program design instrument, making budget control political as well (cf. *ibid.*, pp. 127-129).

For Power, the expansion of auditing activities is not only a result of change but also an influence exerted by Courts of Auditors: The audit practice “actively constructs the contexts in which it operates” (Power 1994, p. 300). While the technical conception of audits suggests that evidence determines the performance of the audited entity, the norms of auditing actively shape practices within the organization: “Auditing ‘represents’ the auditee and thereby creates the condition of its own functioning” (*ibid.*, pp. 308f). Particularly in performance audits, this results in the search for something auditable that can be subsumed under efficiency and frugality criteria (cf. *ibid.*, p. 309). This performance notion tends towards “financialization of the audit process and, by implication, of the audited organization” (Power 2003, pp. 192f). This contradicts Sierig’s view that the application of legal and business criteria does not constitute political action in terms of separation of powers. The critique of cultural policy objectives by Glesner and van den Hoogen demonstrates that the practice of performance audits causes a financialization of audit subjects and influences the norms according to which actions are taken. Political actors internalize the norms according to which audits are conducted and adjust their actions accordingly (cf. Posner/Shahan 2014, pp. 502f), known in the German discourse as the “mechanism of anticipative effect” (Gilles et al. 1987, p. 180). Power had a significant influence on English-speaking research with his theory (i.e. Skærbaek 2022), which increasingly focuses on the construction of the auditee (cf. Mattei et al. 2021). This research shows that so far, organizational change, result communication, and the construction of the auditee have been central, while the role of audit practices in shaping political decisions and policy development has been less focused on. Research on the outcome of Court of Auditors also does not focus on the influence on policy, but rather on how many recommendations have been implemented or what improvements have been made at the organizational level or for citizens as a result of audits, as well as unintended repercussions of audits (Bonollo 2019). This gap will be addressed with an interpretative approach to political research.

THE INTERPRETATIVE APPROACH IN POLITICAL SCIENCE

Bevir and Rhodes (2016) encapsulate the specificity of interpretative political science when they write: “Interpretive political science focuses on the meanings that shape actions and institutions, and how they do so” (*ibid.*, p. 3). They have extensively engaged with the methodology that this work applies.

A fundamental characteristic of interpretative theories is the premise that meanings in the form of beliefs and desires constitute actions (cf. *ibid.*, p. 3). Although there are various approaches, they are united by the idea that political phenomena can only be understood through the relevant meanings that constitute action (cf. *ibid.*, p. 4). Another premise is that meanings form holistic networks that do not affect actors atomistically (cf. *ibid.*, p. 8). Constructivism and philosophical holism also concern the researchers, whose observations are influenced by a network of beliefs embedded in theories, concepts, and experiences (cf. *ibid.*, p. 10). Bevir and Rhodes reject the claim that interpretative theory is relativistic and lacks objectivity (cf. *ibid.*, p. 9). In their view, objectivity arises from the use of agreed facts embedded in coherent narratives. A fact obtains its character from its relation to other facts. Objectivity emerges through the comparison of competing narratives that introduce progressive ideas and incorporate all facts (cf. *ibid.*, pp. 9-11). The analysis consists of developing a coherent narrative in which facts are connected through logical reasoning

(cf. Münch 2016, p. 23). This “open narrative” (Bevir/Rhodes 2016, p. 11) encourages critique and fosters provisional knowledge, rather than absolute truth (cf. *ibid.*).

Based on social constructivist epistemology, two strands have emerged within interpretative political science: hermeneutic approaches that locate meaning at the individual level, and poststructuralist approaches that emphasize the potency of overarching structures (cf. Münch 2016, pp. 16-18). While the hermeneutic tradition focuses on the beliefs and desires of subjects, poststructuralism seeks to discursively construct meaning within structures (cf. *ibid.*, pp. 15-18). Bevir and Rhodes position the future of methodology between these understandings, describing an ontology of the political that avoids reification and determinism, and recognizes both intersubjective meanings and capable subjects (cf. Bevir/Rhodes 2016, p. 14). They utilize three concepts: “situated agency, practice, and power” (*ibid.*). At the micro-level, “situated agency” emphasizes the specific context that restricts but does not determine the framework for action (cf. *ibid.*, pp. 14f). Practices at the meso- and macro-levels are recurring actions that are relatively stable but do not determine behavior; actions can be based on beliefs about practices (cf. *ibid.*, pp. 15f). Power is the ontological concept concerning the relationships between actors and their beliefs: possibilities for influence and the role of tradition in beliefs (cf. *ibid.*, p. 16). None of these concepts can be considered in isolation to understand actions.

In summary, the methodology of interpretive political research is based on social constructivist epistemology and assumes contextual frameworks within which political actions occur. The goal is to understand and explain actions by analyzing the beliefs, practices, and power potentials of actors. With a discursive understanding of objectivity that emerges from coherent narratives, provisional knowledge is created.

In answering the question of this paper, changes in beliefs and practices that the state government used in pursuing its policies are sought, and whether these were influenced by the power potential of the LRH MV. But how can this be implemented?

Starting from epistemology, an interpretive research design requires reflection on one’s own “front-loading” (Schwartz-Shea & Yanow, 2012, p. 56) of theories, concepts, and experiences. Expectations are then compared with the reality of the field. It is not about testing predetermined hypotheses, but about gaining new insights in an iterative and recursive process where these are continually redeveloped (cf. *ibid.*). Experiences are considered informed intuition, stemming from the literature on the political influence of Courts of Auditors, which produced the initial provisional thesis that policy objectives adapt to the criteria of the LRH MV.

The theoretical approach is based on interpretative methodology and the premise that methods should be grounded in philosophically rigorous theories, as the facts constructed through methods must be viewed in the context of larger theories (cf. Bevir/Rhodes 2016, pp. 18f). With their critical discourse analysis, Fairclough and Fairclough (2012; 2016) have synthesized and advanced theories that focus on guiding and contextualized beliefs and practices as ontological categories, suitable for the analysis of political argumentation.

THE PRACTICE OF POLITICAL ACTION AS PRACTICAL ARGUING

Fairclough and Fairclough develop a characterization of politics as a discursive practice based on practical arguing and design an argumentation theory for the interpretative analysis of political texts. Their ideas are briefly presented here to demonstrate their applicability in this work.

The Argumentative Character of Politics

Based on various definitions and an Aristotelian understanding of politics, Fairclough and Fairclough (2012, pp. 25f) assert that politics only occurs in situations where there are alternative decisions that affect a community: “Politics is about making choices and decisions about what to do, what action to take in response to a situation” (*ibid.*, p. 26). Political decisions are typically made in a “context of scarcity” (*ibid.*). The situation is uncertain, both in evaluation and in the selection of actions. Since actors interpret situations differently and advocate for different measures, political decisions are often controversial, even when the

goals align (cf. *ibid.*). In times of scarcity and divergent interests, politics can be seen as a mechanism for decision-making, where interests are weighed (*ibid.*, p. 26). The process is deliberative to the extent that there is a minimal weighing of options, which can also be undertaken by a few responsible individuals (cf. *ibid.*, pp. 26f).

The decision-making process is fundamentally argumentative, as political action “inherently has a partly discursive nature” (Fairclough/Fairclough 2016, p. 188). In democracies, politics and discourses involve collective deliberation, which encompasses “the critical examination of reasons for action on matters of public concern” (*ibid.*, p. 28). The context is institutional, binding actors within a complex network of rights, duties, and obligations (*ibid.*, p. 29). As Fairclough and Fairclough follow the tradition of critical theory, the text proceeds with an exploration of the normative ideals of deliberative politics.

The work does not aim for a normative judgment regarding the democratic quality of Mecklenburg-Vorpommern’s theatre policy. Rather, it can be noted that political practice in democracies is argumentative in nature, arising from the character of politics and rooted in a network of beliefs that provide reasons for action. Argumentation within an institutional framework constitutes the meso and macro levels, which, according to Bevir and Rhodes, influence actors through their beliefs and are characterized by established norms. The following section introduces the argumentation theory of Fairclough and Fairclough, which provides the framework for text analysis.

Theory of Argument according to Fairclough and Fairclough

Arguments consist of a series of statements, with one statement serving as the conclusion and the others as the premises. Fairclough and Fairclough distinguish between deductive, inductive, and conductive arguments. Deductive arguments are based on connected premises that are necessary to draw a valid conclusion. Inductive arguments consist of premises of the same type, which together lead to a probable conclusion. Conductive arguments include various premises that speak for or against a claim and result in a probable conclusion through weighing (cf. *ibid.*, pp. 36ff).

They also differentiate between theoretical argumentation, which aims at truth, and practical argumentation, which chooses the right course of action and draws normative conclusions. Practical argumentation is based on conductive arguments and is relevant to this work, as decisions in political contexts are made regarding the appropriate course of action (cf. *ibid.*, pp. 35f).

Practical arguments consist of four premises: “a Value premise, a Goal premise, a Circumstantial premise, and a Means-Goal Premise, attempting to support a Practical Claim (or Conclusion)” (Fairclough/Fairclough 2016, p. 191). The goal and value premises are also referred to as normative premises.

The circumstantial premise describes the current state, while the normative premise imagines a desired future state. Fairclough and Fairclough (2016, p. 43) explain that the action ultimately chosen by an actor is the one that connects the current circumstances with the future state and transforms the current state in accordance with normative sources.

The means-goal premise describes the action(s) that are likely to lead from the current state to the future state. The conclusion of practical argumentation is the demand to follow this course of action. Unintended consequences may arise that affect the goal or endanger other goals. It is suggested to distinguish between unintended consequences that are not tolerated and those accepted as costs. Actors operate with hierarchical goals and values and are ready to bear certain costs depending on how they affect high-ranking goals and values (*ibid.*, pp. 43f).

The relationship between values and goals is functional: values support the goal premise as the set goals depend on the values and beliefs of the actors (*ibid.*, p. 46). Values also restrict the framework for action by excluding actions that are incompatible with them. They also influence the perception of the current state, as the facts viewed as problematic by actors are shaped by their value system and institutional facts (*ibid.*, p. 47).

In summary, politics for Fairclough and Fairclough is an argumentative practice based on practical argumentation. It aims to make action decisions to transform a current state into a desired future state, with values influencing the premises. These values are hierarchically organized and lead to different concerns

among various actors. The influence of the Court of Auditors lies in its impact on argumentative practice through audits, which modify the premises in the argumentation of the actors.

Transposed to the research design, this means that the theatre and orchestra policy of Mecklenburg-Vorpommern is understood as practical argumentation aimed at developing appropriate action programs. It is suspected that the LRH MV, through its audits, strengthens the value premise of efficiency, which can affect goal and means-goal premises. Additionally, the LRH MV, as a producer of knowledge, can influence the circumstantial premise, as Courts of Auditors are strongly shaped by legal frameworks and financial-scientific norms (e.g. Fischer-Heidelberger/Zeller 2013, p. 169; Seyfried).

For the analysis, this means examining the arguments of the actors to identify premises that reveal changes in their beliefs and actions. It will be investigated whether the guiding beliefs of the LRH MV are reflected in the premises of the state government and whether decisions are influenced as a result.

RESEARCH DESIGN

The research design aims to reveal and document the argumentation of the state government and the LRH MV as it progresses. A two-part process was selected for this purpose.

The first step involves data collection and selection, in which the argumentation of the actors becomes clear. The documents of the state parliament were examined for the argumentation of the state government, as it is considered the locus of political will formation according to Article 20 of the state constitution. Deviations were made when referring to other documents. The argumentation of the LRH MV could only be captured through the observations in the annual reports. The goal was to chronologically describe the progression of political discourse and audit activities.

In the second phase, the focus was on selecting and analyzing relevant documents to work out the argumentation and make intertextuality visible. Both phases were carried out iteratively and recursively.

The initial timeframe for document search was set from 2008 to 2018, as two significant policy documents were published during these years. However, during the collection, it became evident that tracing back to the accession of Mecklenburg-Vorpommern to the Federal Republic was reasonable, as the LRH MV had already published a remark on a theatre in 1995. To maintain the scope of the work, the investigation period was narrowed to 1991–2011, ending with the VEBERAS report by the Court of Auditors.

Data Collection and Selection

The state parliament produces various types of documents: parliamentary and committee records, small and large inquiries, motions, briefings, and recommendations for resolutions. These were searched using the keywords 'theatre' and 'orchestra' in the parliamentary database, differentiated by document type and legislative period, and initially collected. For committee records, the database was also utilized; since these are not publicly accessible, a list was created based on the titles, and access was requested at the state parliament. For practical research reasons, the original timeframe could not be deviated from. Three questions guided the iterative selection of suitable documents:

- In what context are the terms used?
- How thoroughly is the theatre and orchestra policy addressed?
- Does the document contain indications of the past or planned approach of the state government?

When references to additional documents were found, the process was repeated, also including official gazettes and press releases from the state government. In the end, the material was narrowed down to 84 documents relevant to the chronology.

The annual reports of the LRH MV were downloaded from its website and examined for mentions of theatres and orchestras. Since the data collection revealed that municipal financial equalization also plays a role, remarks on this were sought in a second round. A total of eleven annual reports and the VEBERAS report, which was published as a special report, were deemed relevant for the chronology.

Methodological Approach

To narrow down and analyse the documents, a methodological approach was chosen that relies on three methods: the creation of a chronology based on process analysis, the targeted selection and analysis of documents using document analysis, and the analysis of arguments using qualitative content analysis.

First, based on the process analysis by Frank Nullmeier (2019, 2021), a chronology was created to systematically capture key events and developments. Unlike Nullmeier's approach, the focus was neither on explaining a specific outcome nor identifying causal mechanisms, but rather on the structured depiction of the political process. Events were analysed according to the dimensions of time, place, actor, context, topic, and justification. Only events involving the state government or the Court of Auditors as actors were considered. Building on this, three periods within the policy dimension were identified, based on the durations of decrees and development concepts. To select documents potentially relevant for document and content analysis, the focus was on the periods of change. The central question was when the political positions of the state government changed and how these changes were justified. Documents in which the state government elaborated or justified its new approach were deemed relevant. Through this approach, three policy documents, six parliamentary records, and another document were selected for further analysis on the part of the state government. Additionally, eight publications by the Court of Auditors were selected for further analysis.

The selected documents were initially analysed within the framework of external document analysis, determining the type of text, the context of origin, as well as the perspectives of the authors and recipients. In a second step, the internal document analysis examined the structure, content, and linguistic features of the texts to better assess the respective political intentions.

The content evaluation of relevant text passages was conducted using qualitative content analysis, as described by Kuckartz and Rädiker (2022). The categories for analysis were initially deduced from the concept of practical argumentation and further differentiated during the evaluation process. The circumstantial premise was differentiated into factual situation, institutional facts, and problematization. Additionally, categories for indications of decision-making or audit processes were introduced to capture indirect statements about developments. In the second step, the coded text passages were inductively evaluated and thematically condensed. A distinction was made between the positions of the state government and the Court of Auditors. The aim of the analysis was to work out the guiding beliefs based on the argumentation and to portray the influence of the Court of Auditors on political development in terms of a coherent, interpretative narrative.

RESULTS

In theatre policy, three episodes were identified, each involving an action program/policy program by the state government that was discussed in parliament. The development of reporting activities can be divided into two episodes, which are attributed to the change in leadership at the Court of Auditors and the subsequent changes in reporting activities.

The following section presents the results of the argumentation analysis from the state government's perspective. Subsequently, the results from the Court of Auditors are outlined. Finally, both parts are brought together. A detailed description of the development of theatre policy is omitted due to space constraints.

Development of Theatre and Orchestra Policy

Following reunification, Mecklenburg-Vorpommern faced the challenge of ensuring the basic cultural needs in a sparsely populated region, particularly through the preservation of theatres, museums, and libraries. The debates focused on the development of theatres and orchestras. Before reunification, cultural policy decisions were made centrally; after the adoption of cultural federalism, responsibility fell on the municipalities, which had to finance the dilapidated buildings and high personnel costs. The federal program for substance preservation prevented the total loss of cultural assets.

Episode 1: Moderation, Coordination, Financing

Following reunification, Mecklenburg-Vorpommern began developing its own theatre structure in 1991. The state government initiated discussions with municipalities, cultural professionals, and the German Stage Association (cf. Drs01/2153, p. 2), tasked the agency Theatre-Consulta with an inventory assessment, and established a structural commission in 1992 (cf. PlPr01/063, p. 3518). An initial action program was outlined through a briefing (Drs01-2695) and subsequently defended in parliament (PlPr01/067).

In the first episode, the state government identifies the expiring federal funds, rising personnel costs due to tariff adjustments, and the overwhelm of municipalities as key issues necessitating action. This is constrained by the fact that the state cannot provide more funding, as a significant portion of cultural funding already goes towards theatre financing, and the expenditure per visit is already very high. With its first action program, it aims to preserve the theatre landscape, including all locations, and ensure theatre provision across the area, while simultaneously securing artistic quality, establishing a profile for the theatres, and expanding them as cultural centres with an impact in social and educational fields. To achieve these goals, structural adjustments were deemed essential, involving cooperation, mergers, and adaptations to legal form. This was intended to reduce personnel. Legal form changes were also intended to provide flexibility in tariffs and increase efficiency. To secure long-term state funding and simplify the process, the Financial Equalization Act (Finanzausgleichsgesetz), a German legislative framework designed to distribute financial resources between federal states and municipalities to ensure balanced economic development and support local governments in meeting public service responsibilities, was seen as the best solution. This suggests that the state government places a high value on theatres and orchestras, while also considering financial viability important. The institutional fact that municipalities are responsible as carriers constrained the state government—they can only participate in a moderating capacity.

Episode 2: New Governance Through Performance-Based Allocations

With a briefing to the parliament (Drs03-1564) and the presentation of a professional expertise (cf. MBWK M-V 2001, p. 121), a new policy position of the state government was marked. In the future, theatre contracts and performance indicators were to be used as governance tools (cf. Drs03/1564, p. 10; PlPr03/052, p. 3429; ABWK-Pr-4/047).

In the second episode, general cost increases and tariff adjustments, along with strained municipal budgets meeting deficit-driven theatre and orchestra structures, are the circumstances necessitating action. Additionally, due to the municipal responsibility for theatres, the state government had limited influence over structural decisions. The state was unwilling and unable to provide more funding, as theatre support was already high compared to other states. Goals continued to be a comprehensive offering, securing both artistic quality and legal and planning certainty for theatres and municipalities. Long-term financial viability needed to be ensured. The solution involved the reorganization of theatre and orchestra structures, relying on a broader carrier structure. Cooperation was expected, to be achieved through performance-based allocations and theatre contracts. Internal measures to increase efficiency, such as staff reduction and economic concepts, were also considered necessary steps. Monitoring the economic development of theatres and orchestras was intended to support decision-makers. Increasingly, the closure of sections was considered. This episode also reveals that theatres and orchestras, particularly those with a multi-genre focus, were given high importance. The state government increasingly emphasized the shared responsibility between the state and municipalities.

Episode 3: Two Cultural Cooperation Areas Instead of Four Theatre Regions

With the publication of a discussion and key points paper starting in 2008 (MBWK 2008), a new position of the state government became apparent, which was discussed in the cultural committee and plenary sessions (cf. ABWK-Pr-5/025; PlPr-5/050; ABWK-Pr-5/065).

In this episode too, deficit-driven theatre and orchestra structures were seen as the major issue. Accompanying circumstances now included the declining demographic trend and the expiring Solidarity Pact II funds, which would lead to lower revenues for both the state and municipalities. It was highlighted

that theatre funding remained at a high level, which was used to justify the rejection of increases or dynamization. As a comparison, explicit reference was now made to the financially weak regions in the western part of Germany. Goals included planning security and viable structures, as well as the financial safeguarding of high-quality art and culture on the state's agenda. Comprehensive provision played only a minor role. Means sought included streamlining structures, accompanied by mergers, staff reductions, and performance cuts. Since Thea state government had no direct influence, directives were issued through theatre decrees that linked allocations to structural changes and performance indicators. It was also intended to implement consistently commerce-oriented management practices. It can be observed that structural viability and thus financial feasibility have reached their highest value, yet artistic quality remains significant. The preservation of diversity can no longer be identified as a value. The state government now saw itself in a coordinating role.

Development of the Reporting Activities of the Court of Auditors

The two episodes in the audit and reporting activities of the LRH MV can be distinguished by the structure and format of the reports. In the first episode, from 1995 to 2004, municipal and state audits are summarized in a single report, wherein the work of the LRH MV is initially presented based on legal foundations. In the second episode, spanning from 2005 to 2011, each report begins with a foreword by the president, who introduces the main concerns addressed in the report. Moreover, starting from 2006, the annual report is published in two parts. State and municipal finances are considered separately, with a higher priority given to the municipal financial situation.

Episode 1: Remarks on Theatres and Orchestras Within the Framework of Municipal Auditing

For the first episode, five annual reports can be identified in which the LRH MV addresses the situation of theatres and orchestras. This takes place within the framework of municipal auditing, and the report's recommendations are directed at the municipal owners of theatres and orchestras. The focus was consistently on the deficit budget situations of municipalities, with recommendations aiming at identifying savings potentials and increasing efficiency. In Rostock (1995), the high tariff classification of the orchestra was criticized, and reclassification was recommended (LRH MV 1995, p. 165). In Schwerin (1997), the LRH MV demanded a solution concept for theatre financing involving the state (LRH MV 1997, p. 257). Furthermore, for the first time, the LRH MV recommended to all entities in the state and municipalities the introduction of management and control instruments based on targets and performance indicators (ibid., p. 18). For Greifswald (1999), continuous financial control was demanded in light of rising costs. The high subsidies provided by the city were deemed unconstitutional (LRH MV 1999, pp. 264f). In Neubrandenburg (2000), the LRH MV criticized the low occupancy of the chamber theatre and called for measures to increase efficiency, including through higher visitor numbers and adjusted ticket prices (LRH MV 2000, pp. 287f). A renewed audit in Rostock (2001) indicated a worsening of financial problems. High subsidies and personnel costs were criticized once again, and reclassification of the orchestra was recommended (LRH MV 2001, pp. 184, 190).

In the argumentation of the LRH MV, the deficit position of municipalities was always the backdrop of the critique. To achieve budget consolidation, it was necessary to reduce expenditures on culture and particularly on theatres and orchestras, where the efficiency of operations was often challenged. Here, the LRH MV also argued based on legal requirements that had to be met.

Episode 2: System Consideration as an Audit Task

In the second episode (2005-2011), the LRH MV commented on theatres in three annual reports as well as through the VERBERAS expert opinion. This episode is marked by a shift in reporting activities. On one hand, greater attention was paid to the financial situation of municipalities through a separate municipal report. On the other hand, remarks on theatres were made within the context of broader societal developments. The latter can also be attributed to the new principles for efficiency audits introduced by the International Organization of Supreme Audit Institutions (INTOSAI) in 2004, which called for a holistic view of government actions as an interacting system (INTOSAI, 2004, p. 160).

With the 2006 municipal report, the LRH MV focused for the first time on the escalating overall financial situation of municipalities and demanded better collaboration between the state and municipalities (LRH MV 2006, p. IV). The upcoming amendment to the Financial Equalization Act, which had been the legal basis for state theatre financing since 1997, was identified as the central challenge. The declining Solidarity Pact funds (Solidarpaktmittel; financial transfers provided by the German federal government to support the economic development and infrastructure improvement of the Eastern states that were part of the former East Germany, helping to bridge economic disparities post-reunification) and demographic changes were emphasized (*ibid.*, pp. 44ff). Additionally, it was announced that cultural organisations would be a focal topic in ongoing municipal audits (*ibid.*, pp. 88f).

Results for the city of Rostock were then published in the municipal report of 2007. For the first time, a specific savings target of 70 to 75 million euros was communicated as a clear audit goal (LRH MV 2007, p. 120), which arose from the overarching goal of permanently ensuring performance capability (*ibid.*, p. 119). Instead of merely urging saving, as was often found in reports from the first episode, specific proposals were now directed at the Volkstheater Rostock. For example, visitor numbers should be increased through a more attractive program. Additionally, based on the years-long discussion on the theatre landscape, it was recommended for the first time to merge the theatres in Rostock and Schwerin, saving half of the personnel costs (*ibid.*, p. 121).

In the 2008 municipal finance report, the audit results for the city of Schwerin were published, also suggesting a theatre merger (LRH MV 2008, p. 83). The LRH MV additionally demanded that the state support cities in theatre financing through the FAG (*ibid.*, p. 90). The annual subsidy to Theatre Vorpommern by the city of Greifswald was criticized as well. Referring to the discussion and key points paper, necessary operational optimization was pointed out. As a solution, a sector-based merger with other theatres (Neubrandenburg and Neustrelitz) was recommended (*ibid.*, pp. 95f).

Complementary to these audits, an expert opinion on theatre mergers by the consulting firm VERBERAS was referred to, which had already been involved in the audits in Rostock and Schwerin (LRH MV 2006, p. 88; 2007, p. 129). VERBERAS developed two models, of which the so-called minimal model with a reduction to 350 positions was assessed as financially viable alone (LRH MV 2008, p. 105). An integration variant with fewer personnel reductions was rejected because it would have led to disproportionately high theatre funding compared to other states (*ibid.*, pp. 104f).

After the LRH MV threatened in May 2011 that it might not continue to support the municipalities' annual audit, it commissioned VERBERAS to produce an expert opinion (LRH MV 2012, p. 76), which initially raised the accusation of overstepping competencies. The expert opinion presented an update of the previously described merger plans and expanded the approach to all multi-genre theatres (cf. VERBERAS 2011, p. 2). The expert opinion stated that individual measures would not suffice "to curb the deficits, which continue to rise despite above-average public funding" (*ibid.*). Considering overburdened municipal budgets (cf. *ibid.*, p. 6), stagnant revenues (cf. *ibid.*, p. 8), and increasing personnel expenses (cf. *ibid.*), particularly incurred by the orchestras (cf. *ibid.*, p. 9), two key consolidation approaches were considered. At the individual enterprise level, positions should be cut, house agreements concluded to lower wage levels, and revenues increased (cf. *ibid.*, pp. 11f). At the inter-company level, collaboration between the orchestral sectors was particularly recommended, focusing on two locations. To achieve this, "assertive financial motivation through the legislature via FAG" is needed (*ibid.*, p. 13).

In this episode, it becomes apparent that the LRH MV increasingly views municipal finances in a larger context and also addresses the state government. Its primary goal remains establishing solid budgets through consolidation. In the theatre and orchestra field, it also draws on the political goals set forth by the state government in the discussion and key points paper, and views enterprises as no longer solely responsible to a single municipality.

Intertextuality in Argumentation

Following reunification, the state government faced the task of preserving the diversity and quality of the theatre and orchestra landscape inherited from the GDR. With limited influence because decision-making authority rested with the municipalities, there was pressure to act due to their financial situation.

The LRH MV repeatedly pointed out potential for budget consolidation in theatre operations. In the first episode, it acted as an external financial control body exerting pressure on the municipalities. Budget consolidation was always the central goal, intended to be achieved through savings and efficient management.

By the late 1990s, the state government focused on performance criteria and their evaluation, adopting these not from the Court of Auditors' reports, but from external expertise. It is suspected that the Court of Auditors contributed to the acceptance of these criteria by demanding them for the entire administration. As the theatre and orchestra policy progressed, a normalization of norms became apparent: the state government utilized performance criteria to exert influence over municipal decisions and planned incentives aimed at promoting efficiency and structural changes. However, this was not enough to secure the diversity and quality of the landscape; reorganization and regional networking seemed necessary. Despite the financial issues of municipalities, only one collaboration emerged through contracts.

As of 2006, the LRH MV emphasized the effects of demographic shifts and declining federal allocations. It called for improved collaboration between the state and municipalities to form a shared financial destiny. Additionally, it increasingly viewed the theatre and orchestra landscape holistically. For budget consolidation in municipalities, it is considered the establishment of joint theatre operations essential. Its idea to merge the theatres in Rostock and Schwerin was later adopted by the state government and implemented into a separate concept. The goal was no longer diversity, but a sustainable theatre and orchestra structure. The state government used the circumstances highlighted by the LRH MV to legitimize its policy position and referred to the Court of Auditors' action plan in its determinations.

DISCUSSION AND OUTLOOK

The analysis suggests that the state government's argumentation regarding theatre and orchestra policies has evolved over time. Initially, diversity is emphasized, while later, viability becomes the focus. This suggests that efficiency is gaining increasing importance, confirming the expected shift in goals. The state government adopts the rationale of the LRH MV, highlighting the LRH's role as a knowledge producer. With its merger proposal, the LRH also contributes to the concept of cultural cooperation areas, indicating an influence on the action program.

Considering the impact on institutions, it is evident that the influence is also felt there. Studies, such as those by Eilts (2020), document conflicts between theaters, municipalities, and the state, leading to changes in artistic direction and struggles over resources. Negative reporting and performance-based pay exacerbated the crisis. The LRH MV likely aggravated the issue it intended to resolve. Therefore, the work is relevant for cultural engagement; future research should further explore the relationship between financial control, policy, and institutions.

The research design focused on parliamentary documents where theatre and orchestra policy were negotiated. This simplified the traceability of the policy, but other aspects, such as the development of the Financial Equalization Act or links with regional development policy, were only marginally considered. The relationship between the state and municipalities, as well as other political influences, was not thoroughly analyzed. Future studies might examine political texts in more detail, such as through semantic analyses, to better understand the argumentation as recommended by Fairclough and Fairclough (cf. Fairclough/Fairclough 2016, pp. 186f).

Another possibility is process analysis, which, however, is elaborate and requires access to sensitive documents. Due to the lengthy timeframe and the numerous documents, a comprehensive analysis is hardly feasible. The methodological approach is limited, and the results ultimately provide a summary that may invite cherry-picking.

Finally, the question remains whether the methodological ambition was met. Although the analysis provides an answer to the research question, not all relevant facts are considered. A clear explanation of the LRH MV's power potential is lacking, which weakens the narrative. Thus, the work represents a contribution that still needs critique and further development.

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