Audit of Cultural Institutions – Approach and Methodology

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Abstract:

Purpose: *The purpose of this article is to provide a model solution for auditing cultural institutions. The proposed methodology consists of defining audit criteria in key management areas and giving them appropriate importance. An additional objective was to create a functional benchmarking tool that allows data to be collected to compare similar organisations in their different areas of management, to seek optimal practices and treat them as a model, and to encourage other institutions to implement them.*
Design/Methodology/Approach: *Audit activities in cultural institutions were carried out with the use of techniques related to management audit, operational audit, performance audit and compliance audit.*
Findings: *The methodology has been developed in relation to eighteen areas of management, including strategic and systemic management, leadership, process and project management, and innovation and creativity.*
Practical Implications: *By standardising the audit criteria of the cultural institutions, a scientific approach has been developed to adopt best practices in the field of management and enforcement sciences to create a common language for the description and modelling of the organisation, as well as to create and update common databases, which are the basis for synergies - cooperation and communication.*
Original/value: *The "Guide on the audit of cultural institution", developed on the basis of research, is a proprietary and thus original solution adapted to the specific characteristics of given institutions, allowing self-assessment and the search for their own strategic direction.*

Keywords: *Audit methodology, cultural institutions, change management, strategic management, innovation.*

JEL classification: *M42, M48, Z10, D83, D81.*

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1. Introduction

The changing nature of work and the requirements for employees to take on a wide range of roles, the increasing demands for competence, as well as the expectations of the environment and radical technological change are increasingly important not only in business organisations but also in the public sphere. That is why the management of a cultural institution requires today professional knowledge, skills, and high social competences. What makes some institutions perform well, have a good programme and audience, gain success and awards is the awareness that there is a fundamental difference between planning and executing tasks, setting objectives, and achieving them between collecting data and analysing them to derive knowledge between risk identification and risk management; finally, between the declaration of compliance and the actual compliance with laws, plans and programmes.

Most often, when managing an organisation, we focus only on what is measurable. The famous saying the McKinsey, repeatedly quoted in this context, says: What you can measure you can manage. There is undoubtedly a certain reason in this phrase, but it should be complemented by an aspect of understanding – you can manage what is understandable and measurable. Understandable, which means well-designed, well-thought-out. The importance of building employee awareness is clearly shown in a study carried out on a large sample of 23,000 employees, which has shown that only 37% of them understand what their organisation intends to achieve and why it works in a given manner; 10% think that their organisation hold employees accountable for the results they achieve at work; 17% responded that their organisation supports open communication, respects various opinions that create new and better ideas; 10% say that measuring organisational success is understandable, open and relevant to the nature of the organisation; and only 10% of employees declare having clear, measurable, time-limited objectives set by the employer (Covey, 2005).

When only financial indicators are measured, then only short-term measures related to these indicators are important and thus many areas, which are key to the mission and strategy of the organisation, become relegated to the background. Therefore, it is so important to build up knowledge, based on measurement and analysis of the dimensions of cultural institutions which are more difficult to capture, such as reasonable, targeted, planned actions; obtaining ambitious results; internal state of the organisation; organisational culture; the capacity to attract resources from the environment; satisfaction of the population, stakeholders, and other audiences.

2. Literature Review

Cultural institutions are the subject of a lot of research. Among the diversity of topics are themes that touch upon artistic experiment, spiritual and aesthetic development, educational processes or, more recently, connected to postcolonial

theories. However, the literature review showed that there is a minimal number of articles related to auditing cultural institutions from a management perspective; especially the lack of criteria for the evaluation of this type of institution is noticeable. *The European literature review on internal auditing* (Allegrini *et al.,* 2006) and *The Americas literature review on internal auditing* (Hass *et al.,* 2006) summarize the major studies addressing internal auditing, and related corporate governance issues. However, in the body of knowledge they have examined, authors do not mention any studies the subject of which would be related to the audit of cultural institutions. We must also remember these cultural institutions are embedded in a specific social context. Patricia Broadfoot rightly notes that "evaluations, assessments, checks, and bills are part of everyday human interactions" (Broadfoot, 1996), and Michael Power describes what he calls the audit society. In such a society, control and verification play a considerable role, and the style of formalized accountability is ubiquitous (Power, 1997). Cultural institutions are changing, and their directors have become managers integrating both art and economic visions of their organizations (Rius-Ulldemolins and Klein, 2020; Suryanto and Thalassinos, 2017).

This transition is reflected in the literature (Mayne, 2006; Bouckaert and Peters, 2002; Leeuw, 2009; Armbrecht, 2014; Hepworth, 1995), where the authors draw attention to the relationship of such terms as evaluation, monitoring, inspection, and performance auditing, stressing that evaluation is a system supporting management. Nevertheless, audits and diagnosis equipped with criteria design should be considered from the broader perspective that grounds their meaning and usefulness in a category of the sensemaking process (Weick, 1995). As Gioia and Chittipeddi write, "these activities managerial involvement in the strategic change process are simultaneously symbolic and substantive, involve reciprocal processes of cognition and action, and entail cycles of understanding and influence, all of which can be usefully captured under the concepts of sensemaking and sensegiving" (Gioia and Chittipeddi, 1991). This also means that significant consideration needs to be taken to design measurement systems well (Caldwell, 2002). Notwithstanding the mentioned themes, there are also emerging subjects related to new technologies in cultural institutions (Bakhshi and Throsby, 2012) and these are an important and indeed a prospective thread that has not yet received enough attention.

3.   The Methodology of Auditing Cultural Institutions

An audit is an independent examination of an organization, which should be understood as a systematic process of objectively obtaining and assessing evidence regarding an institution's current situation and comparing it with previously established, accepted criteria.

The purpose of the audit is to help manage the organization in the effective fulfilment of statutory objectives; therefore, it is not only about controlling the

institution's compliance with regulations and procedures, but also preparing analyses, assessments, and recommendations regarding the audited activities.

Auditors will look for answers to questions about how a given area of management has been planned, whether the employees implementing the plan are aware of the goals set and whether they have the competence to implement them, how the plan implementation is monitored and evaluated, and whether improvement actions are taken, especially in connection with risk management and the budget/ financial plan. The following management areas have been selected for the development of audit criteria:

1. strategic and system management,
2. leadership,
3. organisational culture,
4. knowledge management,
5. human management,
6. planning of programme and new services,
7. managing relations with residents and other recipients of the cultural offer,
8. stakeholder relationship management,
9. financial management and public procurement,
10. operational management,
11. innovation and creativity management,
12. change management,
13. risk management,
14. process and project management,
15. management of tangible and intangible assets,
16. advertising, marketing and promotion management,
17. information security management, including GDPR,
18. control processes, monitoring, evaluation, audits, studies.

In each of these areas, ten quality criteria have been developed for evaluation. The adopted number results from pragmatic approach: too many criteria would make the self-assessment or the audit too burdensome and time-consuming. The equal number of criteria in each area highlights the importance of each of them for good, valuable management of the institution. In Table 1 the scoring matrix of meeting audit criteria is presented.

Importance (meaning):
The three levels of importance, low (1), medium (2) and high (3), which are the multiplication factor of the criterion for the management of the institution, were determined on the basis of legal requirements and/or expert knowledge concerning the relevance of the criterion for the quality of the management system of a cultural institution.

Table 1. *Scoring matrix for meeting audit criteria*

degree to which the standard is met / impor-tance for the man-agement of the institution	"None (0)"	"Needs to be complemented (1)"	"Meets the requirements (2)"	"Meets requirements and is monitored, evaluated and improved (3)"
high (importance=3)	0	3	6	9
medium (importance=2)	0	2	4	6
low (importance=1)	0	1	2	3

Source: *Own elaboration.*

Degree to which the standard is met:

"**None (0)**" means first of all the absence of audit evidence confirming the meeting of the standard – this may mean the lack of adequate documentation, but also the lack of employee awareness, the lack of training, system solutions, etc.

"**Needs to be complemented (1)**" – the cultural institution has provided evidence of compliance, but they are fragmentary and do not cover all aspects of a given standard or are not updated;

"**Meets the requirements (2)**" – the auditors have obtained evidence of compliance with the criterion; the documentation is complete and up to date, the personnel is aware of the solutions adopted, but there are no established mechanisms for monitoring and evaluation, as well as for improving the cultural institutions in the area of this standard;

"**Meets requirements and is monitored, evaluated and improved (3)**" – the cultural institution meets the standard, has convincing evidence to prove that, it also monitors, updates, and improves the management solutions adopted.

Each standard requirement has been evaluated by scoring, reflecting the result of the product of importance (meaning) and degree of fulfilment, for example, if the importance of a criterion is 3, the organisation may achieve a score of 0 to 9 points for meeting this criterion. Audit activities were carried out in cultural institutions with the use of techniques related to management audit, performance audit and compliance audit. The audit included different approaches to studying an organisation, namely:

- systematic and process-oriented analysis (studying how cultural institutions are organised, how much are processes separated and linked into a coherent system, studying the delegation of tasks, setting of objectives and how they are measured, studying control, and implementing improvements, as well as the systemic link between all components of the organisation),

- risk-based analysis (studying risk estimation methodology, completeness of the risk register, risk management – including measures taken to secure the institution against unacceptable risks, in particular regarding statutory management control requirements),
- analysis regarding results (studying the system for determining desired results, targeted and effective action, the way the achievement of objectives is measured, analytics and taking appropriate follow-up action on its basis),
- analysis regarding compliance (studying the compliance of the activities of the cultural institution with the applicable laws, as well as internal regulations and procedures).

Figure 1. *Model of the management system of a cultural institution*
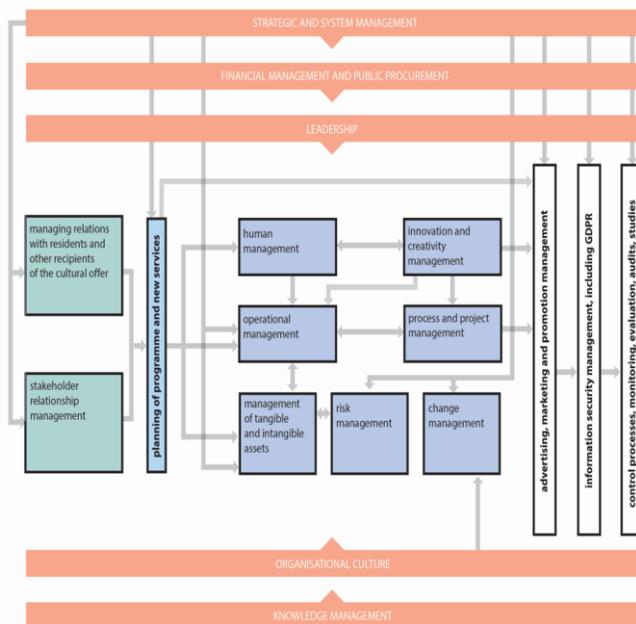
Source: *Own elaboration.*

Audit activities in cultural institution:
The audit activities consisted of carrying out quality studies, collecting audit evidence, taking notes from discussions with representatives of the cultural institution, as well as selected stakeholders, including the population and recipients of the offer.

The audit activities carried out in the cultural institutions were mainly based on:

- interviews with key process stakeholders with reference to the audit criteria,
- observing processes with reference to the audit criteria,
- analysis and comparison of information from the current period with information from previous years, regarding the institution's strategy, budget/financial plan, plans and programmes,
- analysis of the results of the surveys on the satisfaction of residents and other recipients of the offer of the cultural institution,
- analysis of communication processes with key stakeholders of the cultural institution, on what concerns programming and setting of strategic and operational objectives, as well as cooperation,
- analysis and comparison of current activities with approved regulations and procedures,
- sampling and evaluation of the results achieved in relation to the objectives contained in the documents of the cultural institution,
- analysis of the institution's website and social media.

The ultimate objective of audit activities is not to provide more information but to provide appropriate (useful) information to the appropriate person in the right time. This means information relating to:

- implementation of the strategy and any plans/programmes/projects;
- operational errors;
- compliance (or non-compliance) with external and internal legislation;
- early identification of risks and other management issues;
- decision-making process, in particular informed decision-making;
- purposefulness and effectiveness of operations;
- satisfaction of residents and other recipients of the offer;
- communicating with stakeholders and including their requirements in the institution's processes;
- cooperation with partners.

4. Audit Triangulation

Audit triangulation refers to the use of more than one approach to ongoing study to increase confidence in the auditor's findings. Denzin (2006) identified four basic types of data triangulation:

- triangulation of data (data come from different sources: cultural institutions, as well as from the environment of the organisation, media, follow-up protocols, independent surveys, statistical data, e.g., from CSO reports, etc., and vary in time),
- investigator triangulation (if necessary, more than one auditor shall participate in the study),

- theory triangulation (more than one theoretical model is used to interpret the phenomenon),
- methodological triangulation (more than one method is used to collect data, e.g., interviews, observations, documents, social media posts, etc.).

At least two types of triangulation were used during the pilot audit study. Below are presented detailed assessment criteria in the first five audit area, covering strategic and system management, leadership, organisational culture, knowledge management and human management.

Table 2. *Assessment criteria for auditing cultural institutions*

Assessment criteria for evaluation of strategic and system management	Was SWOT analysis carried out in the organisation? Has any conclusion been drawn from the analysis and then translated into strategic and systemic management? Does the institution systematically repeat such an analysis and monitor changes?	importance= 3
	Is there any developed and documented strategy regarding the mission, vision and strategic objectives? Are there persons responsible for monitoring the achievement of the individual objectives of the strategy, and are there any key performance indicators established?	importance= 3
	Has a monitoring system been established for the implementation of the strategy? Are there any follow-up actions, after the analysis of the monitoring results, to correct the strategy and adapt it to the changing environment or the organisation's capabilities/resources? Are such activities documented?	importance= 3
	Has the strategy been presented to employees with an explanation of the role of each employee in meeting strategic objectives by allocating specific operational objectives related to the implementation of the strategy?	importance= 3
	Does the organisation update its statutes and regulations to enable it to carry out the tasks that the strategy entails and thus to adapt to the changes that occur within the organisation and in its environment?	importance= 2
	Is the organisational structure up-to-date, relevant to the current tasks and the employment level? Does it support communication processes by facilitating decision-making and communicating decisions to the relevant employees? When was it last updated?	importance= 2
	Does the institution respond to changes in the legislation by adapting its documentation and management system to the new regulations? Is there a designated person/team who monitors changes in the legislation (including local law) and initiates work on updating documentation and system? Are employees trained on changes in this area? Are the risk register and risk management system updated to include the changes made?	importance= 2
	How is the communication system organised on what concerns both the employees and the institution's environment? Is there evidence of the effectiveness of the solutions adopted? Is communication supported by any IT solutions? Are employees trained in good communication?	importance= 3
	Does the institution have a crisis management plan that includes a strategy for communicating with the powers and responsibilities assigned to key employees who will be immediately operational if it is necessary to implement the plan? Has the institution experienced in recent years any cases of operating in the context of an image crisis? Have the experience gained in this situation been basis for improvement initiatives?	importance= 2
	Does the institution participate in Polish/international sectoral cooperation networks? Does it analyse the benefits of membership in these networks? Does it use the knowledge and opportunities that come from this cooperation? Can it identify examples of such activities in the recent years?	importance= 1
The maximum number of points that can be achieved	**72 pts**	
Assessment criteria for leadership	Has the management adopted a coherent management program for the institution, defined the management style and provided staff with its understanding of the values and goals it intends to pursue when running the institution?	importance = 3
	Does the management promote the institution's strategy? Is the strategy designed in a shared process through meetings and trainings? Are there allies of change among the broadest possible group of employees? Are employees encouraged to submit their ideas and comments on the implementation of the strategy? Are they taken into account when modifying/updating the strategy?	importance = 3
	Does the management support a culture of collaboration and open communication? Does the evaluation and motivation system contain elements related to these aspects?	importance = 2
	Does the management assume the role of a mediator and resolve conflicts, maintaining impartiality and using such situations to strengthen the team, and not to escalate emotions, which translate into a hostile atmosphere at work? Do employees see a mediator and mentor in the management?	importance = 2
	Does the management analyse the opportunities that arise from the institution's environment to use them in strategy, programming activities, new services, and projects? Does it involve employees in developing these opportunities?	importance = 3
	Does the management promote professional integrity by ensuring that procedures and control systems are in place so that employees avoid conflicts of interest when taking action, especially in programming and purchasing?	importance = 3
	Does the management provide employees with complete, up-to-date and understandable information, delivered on time, ensuring the quality of communication and reducing the likelihood of unverified or, worse, untrue information?	importance = 2
	Does the management regularly meet with managers to discuss the strategic and operational objectives pursued, the process and project monitoring, research and analysis results, and to confirm its involvement in the institution's key processes?	importance = 2

	Does the management evaluate management systems and provide documented feedback for further professional development?	importance = 3
	Are group work management techniques used in the area of knowledge, such as brainstorming? Are such meetings documented and are the arrangements taken into account by management in the decision-making process?	importance = 1
The maximum number of points that can be achieved	**72 points**	
Assessment criteria for organisational culture	Does the institution build its identity in integration with its culture and the image presented outside the organisation? If so, are such activities visible in plans, programs, strategic and operational goals?	importance = 3
	Has the institution defined the key values and expressed them in a strategy or other document of similar rank?	importance = 3
	Are meetings with employees organised during which issues related to identity are discussed, and are employees aware of the impact on shaping the institution's identity?	importance = 2
	Does the institution promote a relational culture (building relationships conducive to exchanging knowledge and experiences in an atmosphere of reciprocity)? Does it oppose a transactional culture based on the interest of exchanging knowledge resources (or other resources) for equivalent resources (the "something for something" principle)?	importance = 2
	Has a code of ethics for an employee of a cultural institution or any other document containing rules and standards of conduct, including prohibitions and preventive standards, been developed? Have the employees been introduced to it? Are the institution's management staff an example of compliance with high ethical standards in their daily activities? Was the awareness of the importance of ethical issues in everyday work built among employees through training and other institution activities? Are ethics-related cases reported as part of management control?	importance = 3
	Is a quality culture built that links the excellent performance of tasks, meeting the audience's and other stakeholders' requirements with the ethical aspect? Are employees aware that work without quality is unethical?	importance = 2
	Has the institution introduced elements related to the organisational culture and to the evaluation and motivating system? Are they related to the ambitious implementation of tasks, high personal culture, and contribute to building an organisational identity consistent with its mission and strategy?	importance = 3
	How was the organisational culture included in risk assessment and more broadly in risk management mechanisms? Does the organisational culture encourage accepting risky challenges or instead avoiding risks?	importance = 2
	Is the organisational culture built on trust in employees? Do employees feel supported by management, or do they experience distrust and robust control mechanisms?	importance = 3
	Does the institution maintain contact with retired employees, bearing in mind that organisational culture is created in the generational continuity? Are artefacts related to the institution's history, stories about the institution, photo documentation, recordings, etc. collected?	importance = 2
The maximum number of points that can be achieved	**73 pts**	
Assessment criteria for knowledge management	Has the institution implemented knowledge management system mechanisms? In addition to collecting data, is an analysis of the obtained information conducted and are the analysis results communicated to all employees who can use them in their work?	importance = 3
	Does the institution develop and systematically update training plans? Are they related to employee assessments, strategic goals and identified needs/requirements of the audience and other stakeholders? Has a methodology been developed, and have the effectiveness and efficiency of training been assessed? What is the percentage share of the training budget? What's the year-on-year trend in this regard?	importance = 3
	Is access to knowledge sources ensured for all employees who should use them in their work (professional literature, websites, training, participation in conferences, etc.)?	importance = 3
	Has the institution introduced procedures to protect against leakage of knowledge (data, information, analysis results), especially after a contract's termination with an employee? Are knowledge leakages investigated and is legal action taken in this regard? Are such cases included in the risk register, and are they managed?	importance = 2
	Has a procedure for determining training companies' requirements, and selecting the best, meeting the expectations and monitoring the quality of the training service developed?	importance = 2
	Are there any attempts to manage tacit knowledge by building knowledge succession procedures, encouraging experienced staff to conduct internal training, publish materials, and video recordings, and organising a team where an experienced employee could share knowledge and skills with employees with short work experience?	importance = 2
	Does each employee have access to external and internal laws, procedures and any documentation they should use when performing their tasks?	importance = 3
	Has an employee/team been appointed to ensure monitoring of changes in this regard and ongoing updating of knowledge resources? Are these actions effective? Are the knowledge resources updated regularly?	importance = 2
	Is access to knowledge supported by IT tools? Is it possible to have authorised, virtual access to the knowledge base, files, etc.?	importance = 2
	Does the institution use electronic calendars and other tools to manage group work, staff availability and resources (e.g. rooms, equipment, etc.)?	importance = 1
The maximum number of points that can be achieved	**69 pts**	
Assessment criteria for human	Are employees aware of the institution's mission, vision, and strategic goals and can they connect their activities and objectives for which they are responsible? Do employees have individual operational goals set? Are they held accountable for achieving them?	importance = 3

managemen t	Do employees have a documented assignment of organisational roles, current scopes of tasks, and defined rights and responsibilities?	importance = 3
	Has an evaluation and motivation system been developed? Do employees know and understand the principles of evaluation? Are the results of the assessment analysed and constitute the basis for the employee's development path? Does the bonus and reward system correspond to the adopted criteria? Does it refer to the ethical attitude of employees, and can it be described as an objective? Are highly rated employees promoted and assigned new tasks and pay rises etc.?	importance = 3
	Is the recruitment procedure documented? In the case of a recruitment announcement, are the requirements adequate to the position defined? Do the recruitment rules take into account (and counteract) the risk of hiring an incompetent person? Are there cases of employing people outside the recruitment procedure, such as friends, family members, etc. (this applies to all forms of employment, not only under employment contracts but also orders or specific work)?	importance = 3
	Is there a procedure for introducing a newly-hired employee to a job position? Is this process documented in terms of risk management? Is there a person responsible for helping the newly-hired employee to adapt to the institution's organisational culture and entrusted tasks? Does the employee receive feedback on the progress in adaptation and the quality of work?	importance = 2
	Does the institution care about the integration of employees and team building? Are workshops and training organised in this area? Is a culture of cooperation rather than competition promoted? Are cooperation and team action taken into account in the evaluation of employees and the motivating system?	importance = 3
	As part of talent management, does the institution introduce internship programs and allocate qualified employees to look after the interns, and at the same time receive feedback on the trainee's exceptional suitability for the performance of the institution's tasks and, if possible, offer him a job or cooperation?	importance = 2
	Does the institution strive to create such working conditions to assess a reliable and desirable employee? Are the opinions on the brand of the institution among jobseekers monitored?	importance = 2
	Have rules of conduct in the event of mobbing been developed and documented? Have the employees been introduced to them? If there were mobbing cases, what actions did the institution take to manage the risk in this area and protect itself against other issues?	importance = 3
	Is the level of sickness absenteeism of employees analysed? Is long-term absenteeism managed through segregation of duties and temporary employment of substitutes, etc.? Do the analysis results translate into risk management, especially in projects with a specific time frame and when the completion date cannot be postponed, e.g. premiere, vernissage, etc.?	importance = 2
The maximum number of points that can be achieved	**76 pts**	

Source: Own elaboration.

Table 3. *Key management areas for auditing cultural institutions*

Assessment criteria for:	Maximum number of points for the range:
1. Strategic and system management	72 pts
2. Leadership	72 pts
3. Organisational culture	73 pts
4. Knowledge management	69 pts
5. Human management	76 pts
6. Planning of programme and new services	78 pts
7. Managing relations with residents and other recipients of the cultural offer	75 pts
8. Stakeholder relationship management	75 pts
9. Financial management and public procurement	78 pts
10. Operational management	72 pts
11. Innovation and creativity management	72 pts
12. Change management	78 pts
13. Risk management	69 pts
14. Process and project management	84 pts
15. Management of tangible and intangible assets	79 pts
16. Advertising, marketing and promotion management	69 pts
17. Information security management, including GDPR	78 pts
18. Control processes, monitoring, evaluation, audits, studies	69 pts
TOTAL POINTS AVAILABLE FOR AUDIT:	**1 338 pts**

Source: Own elaboration.

5. Conclusion

We shall understand the standardisation of the audit criteria of cultural institutions as a common approach developed and implemented to adopt best practice in the field of management studies and implementation of legislation, the creation of a common language for the description and modelling of the organisation, as well as the creation and updating of common databases, which would be the basis for synergies – cooperation and communication.

Not everything is worth measuring and needs to be measured. It is a good idea to ask yourself what the given measurements are used for, what is their cost, and how do they balance the benefits of measurement.

Indicators should be simple and easy to use, provide rapid feedback and be designed to stimulate improvement and not just to monitor without further action. In this context, it is worth recalling the phrase, sometimes attributed to John Maynard Keynes: "I would rather be vaguely right, than precisely wrong". Whereas, measuring without reflection, giving sense, and meaning to the issues measured can lead to being precisely wrong on what concerns reading future trends, unclear perspectives, and to the perception of what is important and relevant to stakeholders. Therefore, the set of indicators and their individual importance should not be a closed and non-flexible system but should be subject to reflection, at least once a year or more frequently – where it seems necessary or where it results from the risk analysis or significant changes in the institution or its environment.

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