

Fostering Strong Institutions & Informed Citizens:

An Exploratory Research on Civic Communication of
Public Financial Management by the Court of Audit Aruba



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Abstract

This thesis paper describes a qualitative study that focuses on a case study of successful civic communication techniques for Aruba's supreme audit institution, the Court of Audit. In 2020, Aruba experienced financial consequences as a result of the COVID-19 pandemic and received liquidity support in exchange for a series of reforms. The first reform focuses on improving public financial management and strengthening the Court of Audit (Algemene Rekenkamer). The institute releases audit reports on public finances primarily to Parliament with minimal communication with citizens. This exploratory research project identified the preferred communication practices of citizens in Aruba regarding public financial management. The main research question for this study was, *“How can the Court of Audit increase civic knowledge and impact of public financial management reports in relation to SDG 16: Fostering Strong Institutions and the Country Package?”* The research was designed using qualitative research methods, consisting of fifteen semi-structured interviews with various audiences. Thematic analysis was utilized to extract data from the interviews and produce results to answer the main research question. This research concluded that a strategic civic communication plan containing scheduled dissemination of data and information visualization targeted toward specific audiences with engagement through digital channels is most effective for reaching citizens. Using the insights garnered through the acquired data, practice, and future research suggestions were developed.

Key concepts: civic communication, Court of Audit Aruba, Algemene Rekenkamer, supreme audit institution, Aruba

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Acronyms

CAA	Court of Audit Aruba
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CC	Civic Communication
COHO	Caribbean Entity for Reform and Development
CSO	Civil Society Organizations
EUROSAI	European Organization of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MP	Member of Parliament
OECD	Organization for Economic Cooperation and Development
PFM	Public Financial Management
PMF	Performance Measurement Framework
PSO	Public Sector Organization
SAI	Supreme Audit Institution
SDG	Sustainable Development Goal
SIDS	Small Island Developing States
TWO	Temporary Work Organization
UN	United Nations
UNDP	United Nations Development Programme
WB	The World Bank

Chapter 1. Introduction

This chapter introduces the research topic and its significance. Moreover, the aims of the study and the research questions are outlined. Lastly, the research design and methods are introduced.

1.1 Research Topic

Countries throughout the world were put under strain in 2020 as they dealt with the impact and ramifications of the Coronavirus Disease 2019 (COVID-19) pandemic. The Organization for Economic Cooperation and Development (OECD) published a 2021 report estimating that global economic growth had declined by 3.4 percent in 2020. For the country of Aruba, a Small Island Developing State (SIDS), the economic impact of COVID-19 was severe given its high dependency on tourism. SIDS are a distinct group of 38 UN Member States and 20 Non-UN Members or Associate Members of United Nations regional commissions that face unique social, economic and environmental vulnerabilities according to the un.org website. The gross domestic product (GDP) declined by 24.7 percent according to a 2021 report released by the Department of Economic Affairs, Commerce and Industry of Aruba (DEACI). The unprecedented GDP decline and revenue deficits were a hard hit to the Government of Aruba, which was already recovering financially due to questionable public financial management (PFM) decisions. In 2015, the Board of Financial Supervision Aruba (CAft) was instituted to monitor and advise on public finances as a result of PFM concerns by the Government of the Netherlands (Rijksoverheid). The purpose of the CAft is to aid the Government of Aruba in realizing sustainable public financial management. Prior to the pandemic, public debt had been on a downward trajectory according to the International Monetary Fund (IMF, 2021), and had even met the 2019 fiscal deficit target with a comfortable margin. The financial consequences of

the COVID-19 pandemic were severe and led to large deficits as well as a deep GDP contraction. The public debt increased to 123 percent of the GDP according to the Board of Financial Supervision (2022, p. 15). In order for Aruba to remain afloat, Aruba and the Netherlands reached a mutual agreement for liquidity support in exchange for a series of government reforms stipulated in a 'Country Package'. The liquidity support are loans worth 916 million florins that will become due on the 10th of October 2023 (Bon Dia Aruba, 2023). The agreement listed reforms and measures that Aruba is to comply with by a certain period in order to receive liquidity support. It was agreed in November of 2020 that the implementation, planning of the reforms, and measures were to be monitored by the Caribbean Entity for Reform and Development (COHO), later renamed Temporary Work Organization (TWO). In January of 2023, Aruba and the Netherlands reached another mutual agreement on the monitoring and induction of government reforms expected to be signed in March of 2023. The accord will nullify the COHO and the proposed Kingdom law for COHO, in its stead comes a mutual arrangement containing the government reforms (Bon Dia Aruba, 2023). The Kingdom law for financial supervision in Aruba (Rijkswet Aruba Financieel Toezicht, RAft) is to remain a stipulation in the arrangement. This development occurred as a result of the partial fulfillment of the initial agreed measures, stabilization of public finances, and negotiations.

The Country Package agreement, published by the Government of the Netherlands, consists of eight themes. The first theme is Financial Management. The goal of this theme is to achieve financial resilience through financial regulation and financial monitoring, leading to the government having control over public finances. (Country Package Aruba, 2021, p. 4). The first measure of this theme is to strengthen the financial column. The financial column includes strengthening of public financial institutions, including the Court of Audit (CAA). The measure

for strengthening the position of the CAA comes alongside strengthening financial and policy control, the audit function, and the position of the Advisory Council (RvA). As the Supreme Audit Institution (SAI) of Aruba, the CAA is entrusted with supervision of the use of funds in accordance with the revenue and spending in the annual financial statement of Aruba. The CAA is statutorily entrusted with reviewing the legality and efficiency of the country's revenue and spending. The institute reports on public finances and albeit complying with their statutory task of presenting PFM reports to Parliament, the CAA does not have an external communication policy in place to communicate with non-statutory stakeholders, particularly citizens. The CAA sparsely communicates with the Aruban citizen through press releases, not holding separate activities to encourage access to information on public sector audits and information beyond the SAI audit reports according to their Performance Measurement Framework (PMF, p. 106). In view of the Country Package, strengthening civic communication (CC) can strengthen the position of the Court of Audit as it can increase impact in the community. Effective CC may lead to well-informed and critical citizens, fostering democratic institutions.

1.2 Relevance of Research

Alongside the Country Package agreement, the relevance of this research correlates with the United Nations (UN) 2030 Agenda for Sustainable Development. The Agenda consists of 17 Sustainable Development Goals (SDGs) that aim to end poverty, mitigate climate change and protect the planet, and ensure that everyone is able to enjoy peace and prosperity by 2030 according to the Sustainable Development Goals Aruba (2022) website. This research contributes to SDG number 16: Peace, Justice and Strong Institutions. SDG 16 promotes peaceful and inclusive societies for sustainable development, providing access to justice for all and building effective, accountable and inclusive institutions at all levels according to the UN

SDG website (2022). For Aruba as a SIDS and relatively new nation, this is one of many aspects in need of development. Moreover SDG 16, the Transparency, Accountability and Participation (TAP) Network affirms “The existence and effectiveness of SAIs can also contribute directly to a country’s implementation of SDG 16, particularly in regard to targets around fostering transparent, effective, inclusive and accountable government institutions” (2019, p. 59). The World Bank (WB) introduces SAIs and public financial management as part of target 16.6. The following three PFM elements are presented: public access to information, independence of the SAI, and fiscal forecasting. The WB states, “Both public access to information and independent auditing are essential to ensuring a transparent budget process and holding the government accountable for its spending,” (2020). The Global Alliance (GA) declares that “institutions and bodies that are established to combat corruption, increase accountability and promote transparency, such as SAIs, are fundamental not just for the realization of SDG 16, but for all SDGs” (p. 33). For the Court of Audit, establishing a communication strategy with citizens would increase public access to public fiscal information, ultimately contributing to the SDGs.

Moreover research relevance, this research corresponds to the Organization, Governance and Management (OGM) programs core values of civic participation and diversity. Civic participation deals with topics and domains related to voice and perception. These two main domains are at the core of this research as it focuses on gaining insight of current perceptions and how to establish a platform for the people to share their voice and perceptions in betterment of the public administration in terms of public financial management. Establishing an outline for civic communication (CC) targets citizens and encourages engagement in democratic processes. Informed citizens are likely to be critical of the public administration’s decisions and engage in democratic events. The ability to make informed decisions can result in critical assessments such

as the encouragement or questioning of Members of Parliament (MPs) to better represent the interests of the community. In addition, this research embraces diversity and aims to gather information from a broad group of citizens in efforts to have a diverse dataset. The benefits of a diverse dataset include being able to gather best methods to communicate in a multicultural and multilingual society, also known as intercultural communication. The inclusion of all members of the community in communication can better strengthen the national identity. Efforts to better intercultural communication can allow for people to feel a sense of belonging to a nation. These two core values contribute toward Aruba's efforts to fulfill the SDG Agenda by 2030, particularly as a SIDS.

1.3 Research Objectives

The administration of public funds is a significant matter. In light of Aruba's efforts to utilize the Sustainable Development Goals agenda to develop the island in a sustainable manner, it is critical to evaluate the public sector. The research objectives are aimed at finding effective communication practices to increase civic knowledge of public financial management: Firstly, to identify effective practices to increase knowledge of the Court of Audit's activities under citizens and gain overview of citizens' knowledge regarding public financial management. Secondly, to contribute to the Country Package's Financial Management theme. Particularly, the measure on strengthening the financial column and the position of the Court of Audit. Third and lastly, to contribute to the sustainable development of Aruba and the UN Agenda 2030 Sustainable Development Goals (SDGs), SDG 16: Fostering Strong Institutions.

1.4 Research Questions

In order to achieve the aforementioned research objectives, the following main research question was formulated: "How can the Court of Audit increase civic knowledge and impact of

public financial management reports in relation to SDG 16: Fostering Strong Institutions and the Country Package?” To answer the main research question, four sub-questions were developed:

1. What perception do citizens have on the public sector, public financial management, and the Court of Audit?
2. What are the external communication preferences and perceptions of citizens, including that of channels and languages used by the Court of Audit?
3. What can be improved regarding the Court of Audit’s external communication practices with citizens?
4. What strategic framework can be used to improve and measure effectiveness of external communication by the Court of Audit?

1.5 Research Method

The research method chosen for this research topic is qualitative research. Bryman (2016) states “Qualitative research is a research strategy that usually emphasizes words rather than quantification in the collection and analysis of data,” (p. 374). This method was chosen in order to be able to understand participants’ views and perceptions as it grants the possibility to probe and to determine more than participants’ initial responses and rationales. The data collection method chosen for this research was semi-structured interviews. The collected data was manually analyzed with thematic analysis (TA) in Google Sheets. This allowed for the organization of recurring themes, response similarities and differences regarding specific questions. Castleberry and Nolen (2018) state that TA is a method of “identifying, analyzing, and reporting patterns (themes) within data” (p. 2). TA allows one to examine the perspectives of different research participants, highlighting similarities and differences, and generating insights. Participants from various backgrounds such as the public sector, the private sector, NGOs,

educators, university students, and senior citizens were interviewed. This was to gather a broad view with fair representation, and determine which background needs more shaping and which background has adequate knowledge for future research.

1.6 Report Guide

This thesis is divided up into seven chapters. The first and current chapter explains the research topic, relevance, objectives, research questions, and research methodology. The second chapter goes over the research context and provides an overview of the Court of Audit. The third chapter provides a review of the literature, essential concepts, and presents the theoretical framework. The fourth chapter delves into the research design and technique that were employed to carry out this study. The fifth chapter presents the findings of the research with regards to answering the research sub-questions. The sixth chapter continues to expand on the research findings and discusses their implications. Lastly, chapter seven provides a conclusion and provides a response to the main research question, as well as guidelines for practice and future research. In addition, the research's merits and weaknesses are discussed.

Chapter 2. Research Context

This section contains national and international contextual data for this study in order to demonstrate its significance. In conjunction, a description of the Court of Audit is presented to provide clarity on the organization's activities.

2.1 The System of Government

Aruba, a component nation of the Kingdom of the Netherlands, has a political system similar to that of the Netherlands. De Jong (1989) states "Like its model, the Dutch Constitution, the Aruban Constitution also contains chapters on the Government; the Parliament; the Advisory Council, the General Audit Office and other standing advisory organs; Legislation and Administration; the Legal System and the Judiciary; and, finally, the procedure for amendment" (p. 79). De Jong refers to the Court of Audit as the General Audit Office. The government system follows the trias politica doctrine, wherein power is divided into three branches: the legislature, the executive, and the judiciary. The purpose of a system with separated powers is to prevent power concentration by establishing checks and balances. Krause states that "because the separate functions of government are placed in different hands, no individual or group can monopolize political power" (2000, p. 235). Waldron asserted, "it is partly a matter of the distinct integrity of each of the separated institutions" and "a matter of articulated governance" (2013, p. 433). In regard to trias politica in Aruba the executive power is exercised by the government and the legislative power is vested in the Parliament of Aruba and the government per the Constitution (Staatsregeling, AB. 1997 no. GT 1). Furthermore, the Judiciary power is vested in the Court of Justice and is separate from both the executive and legislative branches of government. Parliament is the highest control organ in the government system and members of Parliament (MPs) are elected every four years through general elections. Parliament is supported

by High Councils of State, namely the Advisory Council (RvA) and the Court of Audit (CAA). The Court of Audit is Aruba's Supreme Audit Institution (SAI) with the task of looking into the efficiency and legality of how public funds are used and received per the Constitution (Staatsregeling, AB. 1997) and article 24 of the National Ordinance Court of Audit (LARA, AB. 1998 no. GT 20). The Court of Audit is not a regulatory body; its role is to assist and enlighten Parliament with data through audit reports of varying topics, including public financial management. The reports support Parliament to carry out its supervisory duties.

2.2 Description of the Court of Audit

The Court of Audit (CAA) was established in 1987 following Aruba receiving autonomous status within the Kingdom of the Netherlands in 1986 according to their website www.rekenkamer.aw. Each constituent country within the Kingdom has their own Supreme Audit Institution. The CAA is stipulated as Aruba's SAI in Article 4 of the Constitution (Staatsregeling, AB. 1997) and later in the National Ordinance Court of Audit (LARA, AB. 1998 no. GT 20).) by tasking the CAA as the authority responsible for the auditing of government revenue and expenditure in Article 24. Therefore, the CAA is the supreme audit institution (SAI) of Aruba and is able to conduct financial audits of Aruba. The institution has the ability to inquire into all companies and institutions that receive financial assistance from the government in some form, such as grants, loans, and/or guarantees as these count as public funds (LARA). According to rekenkamer.aw the CAA's vision is to contribute to the better functioning of the public administration by carrying out high-quality research for the benefit of the public interest. The aim of these audit reports are to support and strengthen the control function of Parliament, to promote the lawful and effective actions of ministers as well as government or government-related institutions, and to contribute to the transparency of public administration

according to the Rekenkamer.aw website. With regards to community involvement, the Court of Audit declared in a 2019 report that it wishes to increase its external recognizability and influence with Parliament, stakeholders, and the Aruban society (2019, p. 15). The Performance Measurement Framework (PMF, 2021) further underlined the institute's motivation to expand contact with external stakeholders such as citizens.

2.2.1 International Context and Relevance

In 2021, the Court of Audit published a performance report wherein the institute was assessed per the International Standards for Supreme Audit Institutions (ISSAIs). The ISSAIs are set by the International Organization of Supreme Audit Institutions (INTOSAI) and is an umbrella organization for Supreme Audit Institutions. The Kingdom of the Netherlands is a member of the INTOSAI, as a result is an affiliate member. As the Dutch Ministry of Foreign Affairs states, “It is the task of the Kingdom of the Netherlands to represent the interests of all its autonomous countries in international organizations” (2015, p. 3). Regionally, the CAA partakes in INTOSAI’s regional group for the Caribbean, namely the Caribbean Organization of Supreme Audit Institutions (CAROSAI). As of 2022, the Court of Audit is the president of CAROSAI.

As previously mentioned, the CAA conducted an internal assessment utilizing the Performance Measurement Framework (PMF). The PMF model consists of six domains, of which the last one is communication and stakeholder management. During the PMF assessment, the CAA scored a 1 out of 4 in regard to communication with citizens. The PMF identified the first main cause of this, “SAI Aruba does not engage and reach all stakeholders due to lack of a communication strategy,” (2021, p. 13). The CAA, similar to other SAIs, must remain independent and impartial in its communication and whilst conducting activities. One of the

CAA's challenges is to establish a communication strategy in which its impartiality is not compromised.

2.2.2 National Context and Relevance

The Court of Audit is of value to the public as the institution is responsible for the monitoring and auditing of PFM, inherently taxpayer funds. There are various reasons for the CAA's relevance in the local context. First, for statutory stakeholders with legal requirements to communicate their audit findings, e.g. to Parliament, and non-statutory stakeholders such as citizens. Secondly, due to the CAA's standing within the Constitution's chain of responsibility (Stephenson, 2015, p. 79). Thirdly, due to its mention within the Country Package's financial column for government reforms. Fourthly, due to the institute's entanglement within SDG 16: Fostering Strong Institutions according to the World Bank (WB, 2020). On the topic of target 16.6, the WB states "Both public access to information and independent auditing are essential to ensuring a transparent budget process and holding the government accountable for its spending," (2020). The Global Alliance (2018) states that "SAIs are involved in the fight against corruption in the public sector. Through their audits of public expenditure and government accounts, SAIs ensure the proper use of public resources and help to create an enabling environment for good governance to advance sustainable development" (p. 32). Lastly, the Court of Audit is the national institution responsible for conducting the national review of the Sustainable Development Goal Implementation process of Aruba. The CAA is a reporting mechanism on the national level for SDG external reporting framework for Aruba per the Government of Aruba's SDG roadmap (2018, p. 14). For SAI effectiveness, Reed (2013) affirms that "a range of other factors is of equal importance, including the accessibility and communication of audit reports and findings and interaction with other stakeholders" (p. 4).

Chapter 3. Literature Review

This section reviews existing literature on external communication, notably civic communication. Furthermore, the theoretical framework for this research is clarified.

3.1 Public Institutions and Public Perceptions

Public institutions are entities established or maintained by the government, such as institutes of higher education and associated research institutions. SAIs are public institutions responsible for auditing government revenue and expenditures. These entities, including SAIs, ultimately belong to the public sector. The perception and functioning of public sector organizations (PSOs) is frequently contested, as citizens are the central client for numerous institutions. The public sector is frequently portrayed as inherently inefficient and inferior to the private sector, affirms Bok (2001). The comparison between the private sector and the public sector is often made to support statements of perceived organizational performance, however organizational perceptions should be shaped individually. There are various factors that should be taken into consideration, Hvidman and Anderson (2015) include being “systematically related to sector, such as differences in tasks, organization size, and clientele,” (p. 111). Within the public domain itself, public institutions have inherently different standards and dimensions to adhere to. For instance, the Court of Audit (CAA) and the Advisory Council (RvA) as High Councils of State, the two institutions have different standards albeit having the same status. Comparing public entities to one another is difficult, hence a comparison between the private and public sector would be unfit. Nonetheless, citizens do not consider these complexities when perceiving organizational performance.

With regards to perceptions of PSO, the main actors aiding in the formation of civic perceptions toward PSOs are media, politicians, and reform advocates (Bok, 2001). Ladd and

Lenz (2009) constitute media as one explanation for negative perceptions of the performance of the public sector. The authors identified an influential element by media, “Issue framing may explain how media affects perceptions of public performance”. The second actor named by Bok, politicians, is also distinguished by Hvidman and Anderson. The researchers confirm, “The way political elites frame and discuss politics might have detrimental effects on attitudes toward institutions of government” (2015, p. 113). Regardless of the aforementioned actors, Hvidman and Anderson (p. 112) assert that “citizens may have negative perceptions of government performance regardless of how the government is actually performing”. A 2018 study by Hvidman on the phenomenon found that civic perceptions “are predictable based on preexisting beliefs” despite differences in evaluation (p. 11). Strong negative beliefs are difficult to sway despite positive performance and vice versa. Thus, citizens' personal opinions and preexisting beliefs will often be the primary factor in the formation of perceptions toward PSOs. Galston (2007) affirmed that "trust in government and most major social institutions remains low, although young adults seem somewhat more favorably disposed than others to the public sector" (p. 623).

3.1.1 Supreme Audit Institutions

For most countries, Supreme Audit Institutions (SAIs) are independent and impartial entities anchored in state constitutions. SAIs such as the Court of Audit, often serve as advisors with no legal jurisdiction in their political systems. For Aruba, the CAA is binded to the public sector per the constitution and is financed by the state. The CAA is therefore not an independent organization, however is independent in its choosing and execution of audits. This is not the case for all SAIs, in significantly larger functioning states SAIs fund themselves and their activities, ultimately serving as observers wholly disentangled from the public sector. Due to their position

in the chain of accountability, Mathur (2011) proclaims SAIs to be the “most important officer of the Constitution” as they supply relevant data to Parliament (p. 12). Among citizens, Stephenson (2015) labels SAIs as enigmas and contends that “The Court itself remains relatively unknown among citizens as well as scholars” (p. 80). Kumagai et al. (2019, p. 32) shed light on the phenomenon, stating “most SAIs continue to have limited interaction with citizens. That phenomenon exists partly because citizens and CSOs lack an understanding of the role and capacities of SAIs, and vice versa”. Citizens are unsure of why SAIs such as the CAA are of relevance due to limited interactions, as a result it may be difficult to gauge citizen perceptions for SAIs due to their lack of visibility and communication with non-statutory stakeholders.

Supreme Audit Institutions, as the word audit indicates, report on public financial management (PFM) by conducting audits on topics of their choosing within the public financial realm. As the statutory institution tasked with this responsibility, SAIs are key democratic mechanisms in regards to PFM accountability. Public financial management consists of various elements, Kristensen et al. (2019) mention annual budget cycles including yet not limited to centering around budget formulation, budget execution, accounting and reporting, and external security audits. SAIs, including the CAA, conduct audits and publish the audit findings in research reports to be presented to Parliament as the legislative organ responsible for the questioning of executive organs. SAI audit reports bring forth public financial management weaknesses, concerns, or advisories. Albeit fulfilling their statutory responsibilities to aid in the chain of accountability, the conundrum for SAIs is that “there is no guarantee that audit reports will be seized by politicians and/or the press” states Stephenson (2015, p. 86). Whether experiencing minimal or great publicity, the reports may not result in accountability De Fine Licht (2019) suggests. The author further argues that the availability of information does not

guarantee that anybody will take action to demand accountability, whether it be political decision-makers, interest groups, or the general public. Nevertheless, a performance report of the CAA (2021) recorded one positive incident wherein a research report with greater publicity resulted in public pressure for Parliament to question certain representatives from the executive branch. Based on this incident with mounting pressures from citizens resulting in an act of accountability, the topic of PFM communication targeted toward citizens is of relevance. The notion behind publishing performance data targeted toward the general public is this can prompt citizens to “update their perceptions about the performance of public sector agencies in an unbiased way” (Hvidman, 2018, p. 11). The CAA, as statutorily tasked with the auditing and reporting of public financial management, must remain aware of their position within the public domain. The PFM information divulged by SAIs may face communication interference from news media. Similar to general public sector news framing by the media, Jacoby (2000) states that public opinion on government spending has been shown to vary markedly with the presentation of the issue by the media.

3.2 External Communication

Communication is defined as “the process by which individuals interact and influence each other” (Craig, 1999, p. 143). The study of communications involving organizations is termed organizational communication (OC). All organizations communicate, the practice is an integral management component and tool. OC has two branches, internal and external communication. Internal communication occurs within an organization among staff. External communication entails the “flows between employees inside the organization and a variety of stakeholders outside the organization” whether it be a client or another organization per Lunenburg (2010). PSOs are required to have a high degree of accountability according to Canel

and Luoma-aho (2018), in particular to political and public constituents at the levels of the media and citizens. The researchers examined private and public sector expectations and compiled their findings. “For employees from the private sector, the values of profitability, innovativeness, and honesty are most important, whereas for those from the public sector, values such as lawfulness, incorruptibility, and impartiality take priority” (p. 34). As previously mentioned, communication emanating from the public sector is vulnerable to interference, including but not limited to interference from news media or politics. This poses a challenge for the majority of public sector organizations (PSOs), whose primary external stakeholder and clients are citizens. External communication with or targeted toward citizens is termed civic communication (CC). As a public entity, the Court of Audit can also be vulnerable to the previously introduced interference actors. Organizations should aim to better external communication with clients and aim to eliminate possibilities for interference, albeit challenging. To improve CC, Norris (1999) recommends PSOs to embrace modern tools to “widen citizen involvement in governance with the evolution of new channels to link citizens and state” (p. 3). Citizens are a non-statutory external stakeholder for the CAA, hence a lack of civic communication may not have been a major concern for the institute. Nonetheless, if the institute is to fulfill its goals, it should inform citizens of its research findings.

3.2.1 Purpose and Objectives

The purpose of external communication is to establish a public image. The objectives of external communication vary by sector. For instance, the public domain serves and communicates to benefit all members of the community whereas the private domain targets individuals to make use of a service or to purchase goods. Nonetheless, to achieve organizational goals, whether it be from a private or public entity, Pardillo (2019) affirms that “every

organization must maintain a relation with the common people of the society” (p. 64). Matias and Cardoso (2021) assert that “communication is the most powerful mobilizing instrument, capable of causing effects on all human beings and fields of activity” (p. 131). Organizations should utilize and embrace external communication, purposeful communication can actively contribute to the fulfillment of any organization’s mission and vision.

As previously stated, the objectives of communication vary per organization. For organizations building their brands, the objective may be to create and keep a link with the people (Pardillo, 2019, p. 64). This is communication with the objective of maintaining stakeholder relations. The objective of civic communication is usually a combination of stakeholder and community relations as the citizen is often a stakeholder, such as for the Court of Audit. For SAIs as independent and impartial institutions, therefore communication is carefully curated. Given Aruba's Court of Audit formal and legislative mandate, the objective of communicating is to “inform citizens about their audit findings and recommendations by publishing their reports and undertaking a robust media strategy to disseminate the findings” per Kumagai et al. (2019, p. 31). Organizations should take into consideration the background of their target audience to be able to achieve their communication objective. Pardillo reiterates that “different customers accept diverse kinds of marketing and promotional advertisements and campaigns through business communication channels and partners” (2019, p. 66). This proves to be difficult for the public sector according to Canel and Luoma-aho (2018), encouraging efforts to bridge the gap between PSOs and civic communication. The authors discern one reason for failure, “Many efforts aimed at improving the public sector seem to fail due to reasons that include a lack of understanding of citizens’ changing expectations and an absence of strategic

and planned communication” (p. 3). To increase knowledge of PFM and SAIs, organizations should gauge their communication expectations.

3.2.2 Channels and Tools

Among communication expectations to take into consideration, are channels and tools. Organizations should gather data on preferred channels and tools to appease and meet their expectations. Additionally, this data allows for strategic planning of communication to reach a larger number of people and achieve communication objectives. External communication often consists of “integrated sets of planned and intended strategies, rules, and practices for managing people in a business” per Tinti et al. (2017, p. 637). Communication channels are the methods used to convey information. The two primary channels are verbal and nonverbal communication. Communication, asserts Craig (2009) can be referred to as a variety of activities that include talking and listening, writing and reading, performing and witnessing, or, more broadly, anything that incorporates "messages" in any medium or context. Communication tools are what is necessary to be able to use a channel, for instance a phone is a necessary tool to conduct a phone call as a channel. For communication channels, traditional and modern channels can be distinguished. Danaher and Rossiter (2011) name a few of the most common modern communication channels, these include social media, email, blogs, websites and traditional communications channels such as the television, mail, and telemarketing. Castells (2009) declared that traditional mass communication has been partly replaced by social network sites. A study from the United Nations Development Programme (UNDP, 2021) found that the most commonly used social media sites, ranging from most to least popular, were Facebook, Instagram, Youtube, WhatsApp, Twitter, Telegram, and LinkedIn.

3.2.3 Product and Information Comprehensibility

Alongside assessment of communication channels, it is critical to monitor the product and information comprehensibility for the audience is adequate. For Supreme Audit Institutions the communication product is the audit report and any following effort made to communicate the findings of the report, for example presentations or independent summaries of a report shared elsewhere are products. De Fine Licht (2019) states, “Audit reports may be of questionable use to citizens or elected officials because of technical language or too much information in one report” (p. 241). Ultimately, the disseminated product has to be comprehensible to the general public as the reader. Meijer (2018) describes the use of visual storytelling in audit reports at the Netherlands Court of Audit (NCA) to appeal to the general public. “They have to understand what we are telling and showing them (accessible), and the information has to help them to act (useful)” suggests Meijer regarding visual and information design for audit reports (p. 46). The World Bank (WB) highlighted good practices for SAIs, particularly by the NCA who developed audit summaries that include images and infographics with few words to explain the most important elements of SAI reports (2015). The WB approved the use of these friendly summaries in all communication of audit projects such as ministries, Parliament, and the general public.

Tillema and ter Bogt (2010) state, “the local media plays an important role in stimulating citizens’ interests in issues discussed in audit reports. Only if the media give sufficient attention to these issues will citizens become aware of them” (p. 764). To appeal to the media, Bringselius states that “Research focused on the wording of press notices and conclusions in reports would be useful to understand the extent to which audits may be re-crafted in order to maximize media coverage” (2014, p. 89). Kumagai et al. (2019) support this statement, suggesting “CSOs and journalists can also help SAIs in demystifying, simplifying, and disseminating audit findings” (p.

31). The framing, wording, and focus on SAI research reports are of essence if in the interest of garnering the attention of citizens and media. “SAIs may want to maintain their credibility by delivering hard-hitting reports on behalf of the taxpayer and citizen” asserts Bringselius (p. 88). For the Court of Audit, this can be seen in their ‘Bo Aruba’ audit report, which according to the Performance Measurement Report (PMF, 2021) garnered public attention. Cordery and Hay (2018, p. 12) add that “auditors’ lack of desire to enter policy debates is a barrier that SAIs must overcome if they are to play a role in achieving a good and just society and enroll the public as an arbiter of value”. Albeit not directly entering policy debates, SAIs can offer appropriate information at the opportune moment of debates to facilitate change. The power of language, narratives, and organizational stories have the capacity to create change Faber (2002) declares. Taking these elements into account, organizations may generate and deliver information in a way that the target audiences can comprehend and fulfill the communication objective alongside organizational missions or visions.

3.3 Communication Infrastructures

“Effective communication implies that the receiver correctly interprets what the sender intends to transmit” according to Matias and Cardoso (2021, p. 138). Other factors affecting communication efficacy is the infrastructure utilized to send a message. The main types of infrastructures used to disseminate information are traditional and digital communication. Robertson (2000) affirmed modern infrastructures mitigate hardships of traditional communication as “recent innovations in communication can help us remove many of the continuing impediments to knowledge transfer” (p. 162). Nonetheless the advantages there are risks associated with the use of modern infrastructures as well as traditional infrastructures.

3.3.1 Traditional Infrastructures

Piqueiras et al. (2020) introduce traditional communication as ineffective due to the fact that it is one-directional and static. To reiterate, traditional communication channels include television, print newspapers, mail, and radio. These sources do not allow for discourse as they simply present the information to the public. For SAIs, Johnsen (2019, p. 5) affirms that “media plays an important role in linking the public, which is the main audience for media, with parliaments and the national audit offices”. However, incorrect use of traditional media eliminates the connection to a larger audience and easily results in ineffective communication. For instance, following the delivery of audit reports to Parliament, the Court of Audit issues standard press releases to be disseminated by the media. Journalists and media do not write their own reports nor does the CAA invite them to do so. “Formal report submission to the competent parliamentary committee may not be enough to stimulate adequate comintoring and stimulate effective response” assert Babić and Renata (2019, p. 171). Heywood (2013) states that “the media substantially widens the range of views and opinions expressed in political debate, but they also present debate and discussion in a way that is lively and engaging for the general public, devoid of the formality, even stuffiness that characterizes the exchanges that take place in assemblies and council chambers around the world” (p. 182). To grab the attention of traditional media users, it is of essence to encourage or invite members of the media to dialogue with SAIs and write their own reports alongside merely disseminating press releases. Heywood further asserts that “television is a much more important source of news and current-affairs information than political meetings” if summarized and presented in commonly used language to the public (2013, p. 178).

Along with the benefits of integrating the traditional media in the dissemination and

discussion of research findings, there are concerns to consider. The main concern is political bias and propaganda. “Propaganda differs from political bias, in that it is systematic and deliberate, whereas the latter may be partial and unintentional” according to Heywood (2013, p. 191). The author highlights that “the media can only perform their role effectively if they are properly independent, and not dominated by the government” (p. 183). The media has the power to transform attitudes and values by influencing public perceptions of the nature and relevance of issues. It is of essential importance for PSOs, SAIs in particular, if engaging with the media to do so in a transparent and general manner. For instance, to not compromise legislative or formal boundaries invite all media outlets to participate in a press conference, e.g. not limiting to only print outlets. Heywood (2013) does not recommend organizations to practice ‘vetting’ information of external sources such as media, conducting this practice can lead to organizations to be labeled ‘spin-doctors’ as they attempt to censor and manipulate information (p. 193).

3.3.2 Modern Infrastructures

Canel and Luoma-aho (2018) state that effective communication lies within civic engagement, an aspect possible with modern infrastructures. Kim and Ball-Rokeach (2006, p. 174) state that “new communication technologies, and population change—presents both opportunities and challenges to civil society”. Lovari and Valentini (2020) view social media and the opportunities it has brought forth, including democratic participation, engagement, co-production, and crowdsourcing (p. 315). The United Nations Development Programme (UNDP) reiterates that “digital tools and online channels were also seen as useful for improved outreach, raising awareness and mobilizing campaigns” (2021, p. 19). Luoma-aho et al. (2020) asserted that “the news criteria for legacy media still hold negativity as central, and as the new media environment and social media context have made it easier for citizens to share their

experience,” (p. 310). To reiterate, modern communication channels include social media, email, blogs, and websites. In a study from Jordan et al. (2019) for communication methods, citizens prioritized the need for multiple electronic format options. “The most commonly cited was to include electronic reports on various city websites. A number of participants also provided that it would be helpful if the reports could be emailed to residents” (p. 6). The advantages of modern infrastructure allows for the public to become part of the conversation. Litschka (2019, p. 88), states that public reasoning is possible in democratic situations with fairly distributed access to information. Lovari and Valentini (2020) “Social media can help PSOs in fostering participatory dialogue and providing a voice in discussions about policy development and implementation” (2020, p. 315). A previously mentioned challenge was difficulty meeting citizens’ dynamic and changing expectations whereas Piqueiras et al. (2020) mention that engaging citizens is one way to close this gap by undertaking dialogue and real collaboration in the form of co-production between citizens and PSOs. Public institutions that embrace social media in their communication mix can experience the empowerment of citizens and the emerging development of digital practices fostering collaboration and civic participation. For Supreme Audit Institutions, Garcia-Rayado et al. (2021) conducted a case study on SAIs and their use of social media. The research concluded SAIs from the European region prefer to use Twitter and Facebook, including the Netherlands Court of Audit. Notably, Facebook was the platform used most by citizens to engage with SAIs through ‘likes’ (p. 10). The UNDP found in a study that “the most frequently used social media platforms to follow developments in social and political issues are Facebook, Instagram and YouTube, with some regional variation” (2021, p. 16). Furthermore, the study distinguished Facebook as the platform used most by the older age cohort, while the use of Youtube and Instagram is dominant for the younger cohort of youth. Garcia-Rayado et al. (2021)

propose that if SAIs want to engage with and receive input from citizens, they should combine the use of various platforms to reach a larger number of interest groups, improving the likelihood of obtaining feedback.

Similar to the traditional infrastructure, there are risks to making use of the modern infrastructure. Modern and traditional infrastructure share the risks of political bias and propaganda. Crain and Nadler (2019) highlight the possibility that political manipulation is possible and can lead to fragmented communities becoming targeted, which can amplify social division. In addition, Heywood (2013, p. 190) introduces the danger of information anarchy as a threat as it offers a platform for extremists with uncivil and opinionated views. Furthermore, the use of modern infrastructure and e-democracy can be linked to “the growth of a privatized and consumerist form of citizenship” (p. 189). In short, modern and traditional infrastructures have their advantages and disadvantages. Organizations have to consider these factors when communicating with the public and attempt to mitigate but not manipulate them.

3.4 Strategic Communication

Strategic communication is a combination of the aforementioned elements aimed to reach the target audience. Invernizzi et al. (2012) highlight, “The aligning component of strategic communication includes environmental scanning and boundary-spanning activities, as well as bridging and engaging,” (p. 485). As previously discussed by Hvidman (2018), perceptions are predictable based on preexisting beliefs and are difficult to sway regardless of performance. These perceptions naturally cross over into perceptions of communication, for instance poor public perception can weaken the success of PSO communication according to Vos (2006). Meynhardt and Bärö (2019) highlight the principle that “public value is what the public values” (p. 92). Essentially, citizens have personal interests that affect what information they value and

do not value. Jordan et al. (2016) affirm, “To be of value to citizens, the information provided must be in context and relevant to issues that citizens care about. Information also needs to be provided that allows a basis for understanding the impacts on citizens” (p. 6). Kumagai et al. (2019) suggest the use of thematic approach by sectors such as health, education or environment, whilst in the process of sharing audit findings to reach people that a topic may be of value to. The authors suggest for SAIs to “consult with CSOs, academia, and other stakeholders or stakeholder groups by calling for thematic workshops to receive a more focused contribution to the audit process” (p. 32). Collaborating with organizations specialized in particular topics or problems of public interest enhances the audience size and quality as these organizations may have a stronger connection with the relevant community.

3.4.1 Civic Engagement and Knowledge

Strategic communication is an essential tool for effective public engagement, resulting in informed and critical citizens in the democratic sphere. Adler and Goggin (2005, p. 236) define civic engagement as “the ways in which citizens participate in the life of a community in order to improve conditions for others or to help shape the community’s future”. The benefits of strategic communication is increased civic knowledge which may foster public engagement. Galston (2007) states, "Civic knowledge helps citizens understand their interests as individuals and as members of groups. The more knowledge they have, the better we can understand the impact of public policies on their interests, and the more effectively they can promote their interests in the political process" (p. 637). Bhargava (2015) suggests that “through the provision of information and capacity development support to citizens and civil society, citizens have increased awareness and capability as well as willingness to participate in the political process” (p. 2). On demographics, Siongers et al. (2019) highlight that "young people are thought to become

increasingly disengaged from politics and the democratic system" and often have lower civic knowledge (p. 68). Galston (2007) says civic knowledge gives citizens space to "more effectively... promote their interests in the political process" benefitting the democratic political system (p. 637). The author Bhargava argues that motivated and knowledgeable citizens are proactive in the monitoring of government functioning, voice concerns, and promote accountability.

The Transparency, Accountability and Participation (TAP) Network offered insight on how SAIs can engage with Civil Society Organizations (CSOs) and citizens. There are three stages identified: namely, inform, consult, and collaboration (2019, p. 60). First, SAIs start from a 1-way relationship stance by informing citizens. The United Nations (UN) highlighted that, "Participation and the right of access to information – a core component of the right to freedom of opinion and expression – are inextricably linked, as the former is possible only with the latter" (2020, p. 5). Second, SAIs develop a 2-way relationship and consult with citizens. According to Hollister (2002), civic involvement is about collective action rather than individual conduct. It is about teamwork, about rigorous cooperative engagement ... working on community concerns in various sectors, not just government. The UN Development Programme (UNDP) affirms civic engagement creates an "environment that enables people and groups, different civic actors including youth, to freely and meaningfully participate in the political, economic, social and cultural life of their societies" (2021, p. 9). Kim and Ball-Rokeach (2006) attempt to to understand the conditions under which citizens are willing and able to engage as participants in civil society, one of these conditions was identified as the internet. In relation to demographics on the internet, Smith (2013) found that on social networking sites, "... civic engagement in these spaces is still most prevalent among those with higher educational levels" (p. 4). Third and lastly,

SAIs form partnerships and allow citizens to participate in decision-making. The benefits of civic engagement benefit the messenger and the receiver, in this case SAIs and citizens. Piqueiras et al. (2020) offer a view on potential benefits of civic engagement, namely good citizens who maintain a democratic society. Bhargava states that informed citizens share “their opinions and perceptions with authorities, media, and the general public which may lead to increased public pressure to respond or change behavior” (2015, p. 2). Theiss-Morse and Hibbing (2005) link good citizenship and civic engagement, citing “The prevailing view of good citizenship holds that people should be actively involved in politics, they should be knowledgeable, and they should hold strong democratic values” (p. 227). Civic engagement can reduce corruption as the authorities respond and improve government outcomes as well as development effectiveness (Bhargava, 2015, p. 2). One challenge Theiss-Morse and Hibbing (2005) bring forth, is that PSOs should take into consideration that certain people believe “current governmental institutions and societal arrangements conspire to dull people’s innate desire to engage” (p. 243). The Court of Audit has largely focused on informing citizens from a 1-way relationship. To foster informed and critical citizens, the CAA has to engage the community by initiating and maintaining contact with citizens and civil society.

3.4.2 Communication Performance Evaluation

Jianu et al. (2013) highlights the importance of assessing and measuring communication efficacy as part of the communication function. The European Organization of Supreme Audit Institutions (EUROSAI) suggests including this as part of the assessment phase by “questioning, surveying, interviewing to retrieve indicating the quality of the certain communication products on behalf of the message receivers” (2017, p. 25). Hargie and Tourish (1993) refer to these assessments as communication audits, stating that “in turn, they can frame messages within the

cognitive set of their target audiences, increasing the likelihood of comprehension, support and affirmative action” (p. 277). The International Organization of Supreme Audit Institutions (INTOSAI) advises including assessment during the after-care of audit projects by making use of “user surveys, polls, and focus groups of citizens, audited entities, legislative bodies, and other third parties” to provide feedback on communication performance (2018, p. 13). In addition, the authors Jianu et al. (2013) suggest “The analysis of news coverage or conducting surveys can be used to evaluate how a communication approach worked” (p. 177). Garcia-Rayado et al. (2021) suggest for SAIs making use of social networking sites to monitor posts and civic engagement numbers, such as 'likes' on Facebook, as these serve as indicators.

3.5 Theoretical Framework

The theoretical framework provides a clear structure to support the research’s thesis. There are two factors to consider while establishing the theoretical framework, namely audience and environment identification.

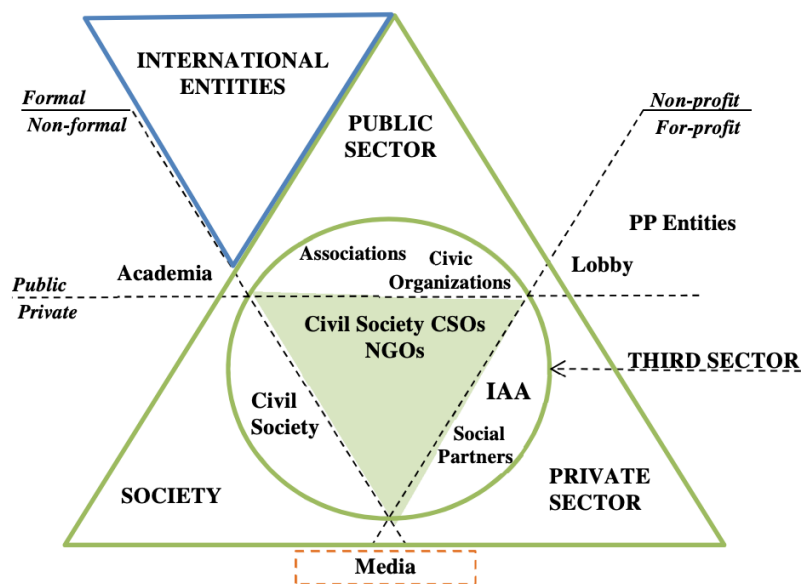
3.5.1 Audience Identification

As discussed in this chapter, it is of crucial importance to determine the target demographic organizations communicate with. This study focuses on civic communication between Aruba’s Supreme Audit Institution, the Court of Audit, and citizens. Therefore, the research participants for this study are citizens. The European Organization for Supreme Audit Institutions (EUROSAI, 2017) identified the national audience in the ‘SAI audience triangle’ with literature based on the authors Evers and Laville (2004). Figure 1 visualizes the audience triangle and distinguishes national versus international audiences of SAIs. The national audience is of relevance for this research as it comprises citizens. The national audience is divided into three main categories: the public sector, the private sector, and general society. Evers and Laville

(2004) identify non-profit organizations, associations, and charities as part of the general society under the tertiary sector. Due to the exploratory nature of this study on citizens, the participant sample focus is based on Aruba's national audience. Therefore, citizens from the public sector, private sector, general society wherein the tertiary sector is included, are involved in the study.

Figure 1

Supreme Audit Institution (SAI) Audience Triangle



Note. From “Roadmap for Reaching SAI Communication Goals,” by the European Organization for Supreme Audit Institutions, 2017, p. 9.

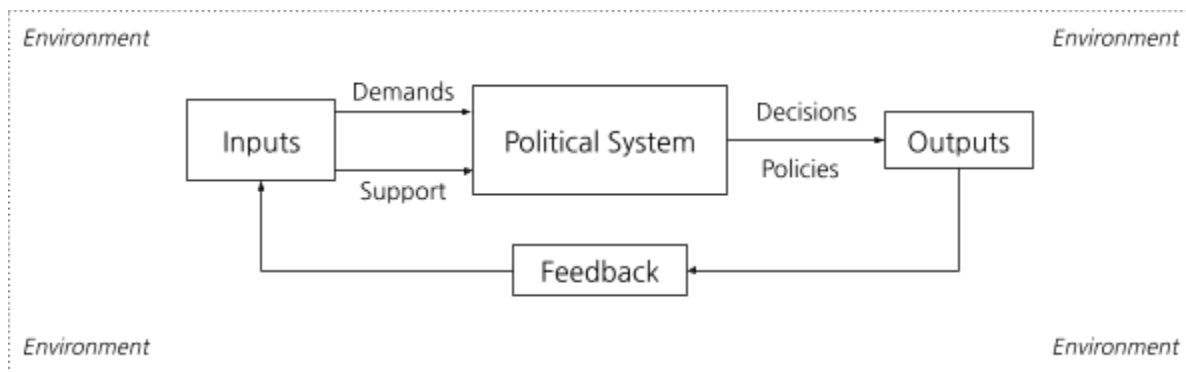
3.5.2 Environment Identification

Next to audience identification, it is of essence to consider the context wherein the organization operates from. The Court of Audit, as a PSO, operates within the political system. This research considers Easton's (1957) Political System model to gauge the environment SAIs contribute to through external communication. Figure 2 visualizes Easton's model, one that consists of a continuous 5-step cycle leading to changes in the public administration with support

or demands from actors in the environment (1957, p. 384). Step 1 consists of changes in the social or physical environment surrounding a political system that produce ‘demands’ and ‘support’ for action, visualized as ‘inputs’. Step 2 consists of demands and supporting groups that stimulate competition in a political system, leading to decisions or ‘outputs’. Step 3 visualizes the outcome of decisions or output, for instance the effect a policy has. Step 4 consists of the positive or negative feedback generated following output of a policy. Lastly, step 5 relays to Step 1, forming a never-ending cycle of change.

Figure 2

Easton Political System Model (1957)



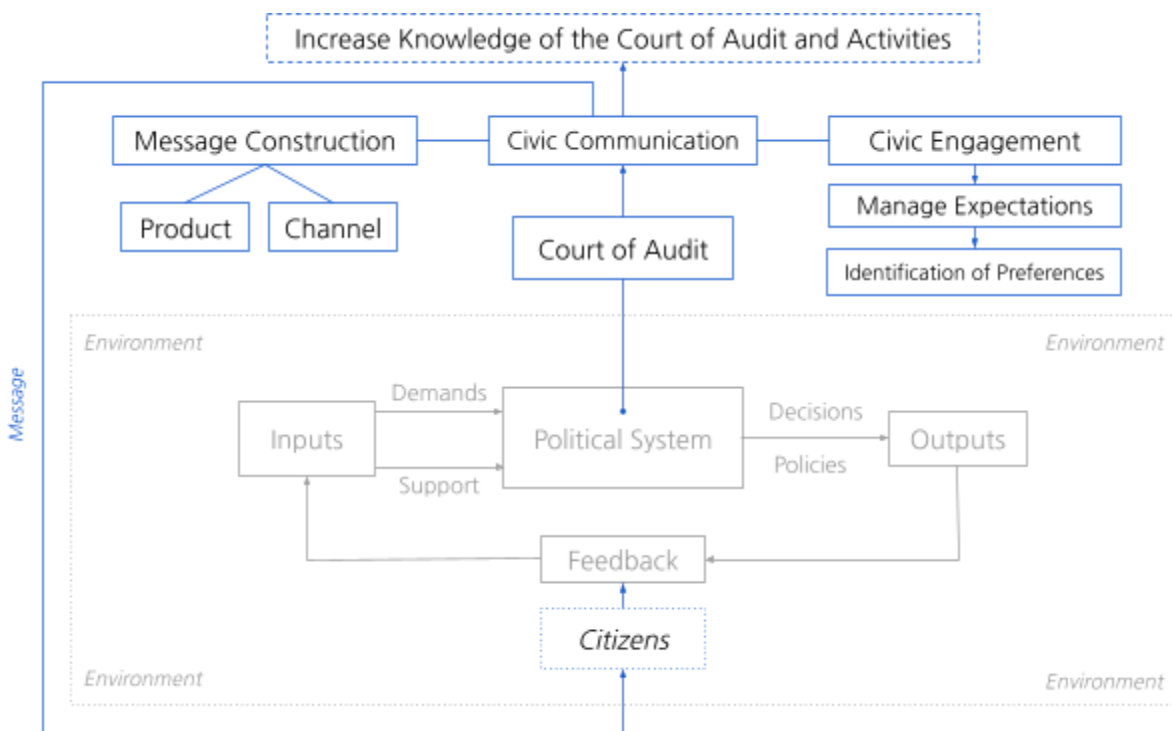
3.5.3 Research Framework

The research theoretical framework is founded on the Easton model with reinforcements from previously discussed key concepts. The research’s theoretical framework is illustrated in Figure 3. As a PSO, the Court of Audit originates from within the political system. The CAA, as ‘sender’, transmits a message to citizens as ‘receiver’ in the environment. In order to achieve communication objectives, the CAA must consider the key elements of message construction to ensure that the receiver correctly interprets what the sender intends to transmit (Matias & Cardoso, 2021). The two main elements of message construction are language (information

comprehensibility) and the appropriate channel. The channel refers to the appropriateness of the channel for the communication product. The product carrying the message must be adapted as it may not be transferable to other communication channels. To aid in message construction, Canel and Luoma-aho (2021) encourage civic engagement to manage dynamic and changing expectations to identify proper language and channels. This ensures that the message reaches citizens in the environment and leads citizens to Easton’s step 5 of feedback for the political system. Ultimately, these actions increase civic knowledge of the Court of Audit and its activities which are the PFM reports.

Figure 3

Research Theoretical Framework (Easton, 1957; Matias and Cardoso, 2021; Canel and Luoma-aho, 2021)



Chapter 4. Research Design and Methodology

This chapter introduces the research design used to execute the research. This segment further consists of a description of the data collection, data analysis, and participant demographics. The ethical considerations and data management procedures are also discussed.

4.1 Research Design

This exploratory research aimed to gather insight on the perspective of citizens on public financial management and the Court of Audit. Perspectives from varied demographics were necessary to gather a broad view. This research is of a qualitative approach as it allows the researcher the opportunity to gain in-depth insight on different perspectives such as values, beliefs, motives and social constructions (Bryman, 2016). Qualitative research offers the opportunity to collect rich, saturated and in-depth data. As this research is of exploratory nature, these insights were necessary to be able to answer the research questions and gain an understanding of the research topic. Insights of this kind are difficult to grasp through quantitative research. The chosen research design was a case study design. The author Bryman defines the typical form of a qualitative case study as “the intensive study by ethnography or qualitative interviewing of a single case, which may be an organization, life, family, or community” and “The emphasis tends to be upon an intensive examination of the setting”. The setting in this case is the Court of Audit in Aruba with a focus on external communication with the general public. Bryman highlights one of the standard criticisms of case studies, namely that its findings cannot be generalized. However, this is not the purpose of this research as it aims to shed light and insight on the current situation to determine further action for research. Bryman adds, “The crucial question is ... how well the researcher generates theory out of the findings”.

4.2 Method of Data Collection

Bryman (2016, p. 40) describes a research method as the technique which the research uses to collect data and involves specific instruments. The chosen research method is qualitative research. The research instrument utilized for this research consisted of semi-structured interviews. According to Bryman, semi-structured interviews refer to, “a context in which the interviewer has a series of questions that are in the general form of an interview guide but is able to vary the sequence of the questions” (2016, p. 696). This instrument was chosen to gather in-depth and precise data about participants’ perspectives and experiences. The chosen data collection method was selected to be able to gather information on the domains visualized in the Figure 3’s Research Theoretical Framework (p. 36). The purpose was to gather insight on the domains necessary to answer the main research question of increasing civic knowledge of the Court of Audit (CAA). Therefore, the questions were targeted to gather data on the main domain of civic communication and its subdomains, including message construction and civic engagement. Semi-structured interviewing allowed for in-depth and targeted data collection through superficial questions with funneling depending on the participant’s response. This strategy allowed for the gathering of superficial data, general perceptions, prior to funneling questions toward perceptions of the subdomains’ elements. For instance, superficial questions were asked to gather data on the subdomain ‘message construction’ and questions were funneled to gather data on the ‘product’ and ‘channel’ elements. Similarly, gather data on the subdomain ‘civic engagement’ and funnel questions to gather data on ‘expectations’ and ‘preferences’ elements. This method was used to gather insight on the environment and scene in which the CAA operates. The questions were developed to obtain broad general data on citizens’ perceptions of the public sector/political system as a whole prior to funneling questions toward

perception of the CAA. The same method was utilized to gather perceptions of civic communication efforts, prior to funneling to the factors that shaped their perceptions. This method and strategy allowed for the researcher to probe and to determine more than just the participants' initial responses and rationales. The semi-structured interviews gave the researcher the freedom to go in-depth regarding certain questions and give respondents the opportunity to elaborate on the question. This aspect is helpful in obtaining clear views and clarifications for participants' perceptions. Interviews also give the chance to observe gestures, postures, and body language of participants which can help to identify problems and feelings about the topic.

Prior to conducting the interviews, desk research was conducted to gather information on the topic and background. For the desk research, various books, research reports, journals, and other documents were consulted to acquire relevant information on civic communication and informing citizens. The time period in which data collection took place ranged from June to September 2022.

4.3 Description of the Research Participants

To gain an accurate insight into Aruban citizens' perspective on the topic, the desired research participants were strategically selected from a broad range of backgrounds. Bryman (2016) defines this selection as a purposive sampling method with strategic selection instead of random selection (p. 408). Due to the exploratory nature of this research, the purpose was to gather information from a broad and diverse range of participants with varying backgrounds. From the three primary categories visualized in Figure 1, the underlying citizen groups for the research sample were determined. The derived groups are:

1. Citizens employed in the public sector to fulfill the public sector audience,
2. Citizens employed in the private sector to fulfill the private sector audience,

3. University-level students to fulfill the general society audience,
4. Senior retired citizens to fulfill the general society audience,
5. Tertiary citizens with no classification to fulfill the general society audience.

The first two participant groups were to fulfill the private and public audience category. The general society audience category was broken into three groups to include undisclosed citizens in the primary and national green triangle. The third group, university students, were included for general society to gather insight from citizens that are not yet in the workforce. The reasoning behind selecting university students is that they have completed the general Aruban education system and are 18 years or older. The fourth group, senior retired citizens, are included to gather insight from citizens that are no longer in the workforce. The fifth group, tertiary citizens with no classification are to reach those that do not fall into the previous citizen groups such as non-governmental organization (NGOs) staff, civil society organization (CSOs) staff, educators, and academia. Citizens in the aforementioned groups were considered tertiary citizens for the purpose of this exploratory research. In regards to recruiting participants, a series of efforts were made. First, a Google Form was created for participants to register their interest in participating in the research in English, Papiamentu and Dutch. Second, fliers were created per citizen group and distributed in common areas for their demographic with a QR code linking to the registration form on Google. In addition, a general flier was created. The recruitment procedure encouraged snowball sampling to gather a pool of participants to choose from. Following the registration of participants, participants were screened and purposely chosen according to a predetermined set of criteria per group.

4.3.1 Participant Criteria

Sampling criteria refers to the essential characteristics of a subject. To ensure the best efforts to reproduce characters of interest in the population as closely as possible, the sampling criteria was determined. The sampling criteria ensured that the desired participant groups are approached and selected to participate in the research. The first set of criteria applicable for all participants regardless of the audience:

- The participant must be 18 years or older,
- The participant must be of Dutch citizenship,
- The participant must be living in Aruba,
- The participant must be able to comprehend the statements in the research consent form.

The first three criteria ensured that the participant is a citizen of Aruba. The fourth criteria ensured that the participant was able to consent to participating in this research.

4.3.2 Participant Audience Criteria

In addition to the general criteria, there was criteria per audience group. This criteria is visualized in Table 1. First, the inclusion criteria for public sector participants: participants must be employed in the public sector and therefore are a civil servant. The exclusion criteria for public sector participants: participants were employed by the Court of Audit and/or belonged to another audience, e.g. the private sector. The purpose of excluding participants which belong to another audience group was to avoid overlap and contamination. Second, the inclusion criteria for private sector participants: participants must be employed in the private sector. The exclusion criteria for private sector participants: participants belonged to another audience, e.g. the public sector. Third, the inclusion criteria for student participants: participants who were pursuing higher education at the time of data collection, were enrolled in a HBO or WO-program at the

University of Aruba or Pedagogical Institution Aruba (IPA). The exclusion criteria for student participants: were pursuing a certificate program at the above-mentioned institutions, such as the Academic Foundation Year (AFY), or belonged to another audience. Fourth, the inclusion criteria for senior participants: participants must be 65 years or older, retired and not active in the workforce. The exclusion criteria for senior citizens: participants belonged to another audience, e.g. still working. The last audience, tertiary citizens, could be selected if employed at a non-governmental organization (NGO), civil society organization (CSO), or were educators, or in academia.

Table 1*Research Participant Criteria*

Audience	Inclusion Criteria	Exclusion Criteria
Public sector	Civil servants (statutory/contractual)	Court of Audit staff Belongs to another group
Private sector	Employed in the private sector: for example the hospitality -, commercial-, agricultural industry, etc.	Belongs to another group
Tertiary citizen	Non-governmental organization (NGO) Civil society organizations (CSO) Educators and academia	Belongs to another group
University student	Pursuing higher education: enrolled in a HBO or WO-program at University of Aruba (UA) or the Pedagogical Institution Aruba (IPA)	Certificate program students, e.g. AFY Belongs to another group
Senior citizen	65 years and older Retired	Active in workforce Belongs to another group

4.3.3 Demographic Profile of Research Participants

The participants of this research consisted of 15 citizens from the citizen demographic groups illustrated in Table 1. All research participants met the research participant inclusion

criteria. There were a total of three participants per audience group, namely three students, three public sector employees, three private sector employees, three tertiary sector employees and three senior citizens. All 15 participants hold Dutch nationality. The median age of research participants was approximately 43 years, the lowest age was 21 years and the highest age was 70 years. The two largest age demographics were four participants between the ages of 20 - 29 and four participants from 60 and above, however only three were above retirement age of 65 years. From the 15 participants, 10 participants identified themselves as female and 5 participants identified themselves as male.

4.3.4 Educational and Linguistic Profile

The highest educational attainment among the 15 participants was a Master's degree with two participants (13%) having the qualification. A total of seven participants (47%) have a Bachelor's degree in the applied sciences (HBO) for highest educational attainment. Three participants (20%) have an associate degree and/or a vocational degree, two of these participants were actively pursuing a Bachelor's degree at the time of data collection. One participant (7%) has a senior general secondary education (HAVO) degree and was pursuing a Bachelor's degree at the time of data collection. One participant (7%) has a pre-vocational secondary education (MULO) degree. One participant (7%) was unable to elaborate on their education level, remaining unknown. The majority of participants were educated on a university level with 9 participants (60%) holding a Bachelor's degree and two of those participants holding a Master's degree.

In addition to educational profile, participants were inquired regarding their perceived linguistic abilities. This is of relevance as the working language of the Court of Audit is Dutch, therefore participants were inquired regarding their perceived linguistic abilities. All 15

participants stated that they understood and spoke Papiamentu with it being their preferred language. 14 Participants (93%) stated that they understood and spoke Dutch at or above an intermediate level. 13 Participants (87%) stated that they understood and spoke English at or above an intermediate level. 12 Participants (80%) stated that they understood and spoke Spanish at or above an elementary level, two of the 12 were fluent in Spanish.

4.4 Data Analysis

The data analysis stage consisted of thorough and careful review and interpretation of data collected throughout the data collection process. The data analysis then produces results that can be used to answer the research questions. Data analysis stage is about data reduction, that is reducing the deeply saturated acquired information, to allow the researcher to interpret the data. Qualitative data is rich and ideal for gathering perceptions, analysis is a time-consuming process, as illustrated by this research's analysis time frame, which was from October to November 2022.

4.4.1 Thematic Analysis

The method of data analysis chosen for this research was thematic analysis. Thematic analysis is utilized in qualitative research to extract key themes from the data (Bryman, 2016). Thematic analysis is a useful method due to the fact that it allows the researcher to examine the perspectives of different research participants, discover similarities and differences, and generate unanticipated insights. This allows the researcher to discover and analyze meanings that people attach to their civic participation, the significance it has in their lives, and, more broadly, their social constructions. In short, the focus is on the content of the data and summarization. The acquired data was manually coded and allowed for categorization and analysis in Google Sheets. Coding was facilitated by color highlighting the text based on the theme. This information was organized according to themes in a coding sheet to be able to compare responses. The themes

and code sheet were created using key concepts derived from the literature review and illustrated in Figure 3's Research Theoretical Framework. This allowed for clear oversight and ability to derive common perceptions among participants. From these common perceptions, conclusions and recommendations were made to answer the main research question.

4.5 Ethical Considerations

When conducting research, the rights of participants are to be protected during and following the data collection phase of the research. According to Bryman, there are four areas in research that must be considered: no harm to participants, participant consent, participant right to privacy, and participant deceit. The participants anonymity is guaranteed; therefore, all participants were to be provided with a consent form in which the researcher pledged to use their information without exposing their individual identity. The consent form and the researcher fully informed participants of the research, its objectives, and purpose. Participants retain the right to withdraw consent at any time. The researcher was to request and receive consent to record the interviews. The researcher was to respect and adhere to the terms of this agreement without exception. In the case in which the researcher was accompanied by a research assistant, the participant was informed beforehand and consented to their presence. The assistant signed a separate confidentiality agreement to protect participants. The research assistant is to adhere to the same requirements as the researcher. In regards to data management, participants' information accessibility was restricted to the researcher. The research assistant had access to selected data, namely the interviews they assisted on, and access was withdrawn after their period of assistance. The acquired data and any identifying information relating to the participants are to be deleted upon the completion of the research.

Chapter 5. Research Results

This chapter presents the key findings of the results and analysis of the qualitative data obtained from research participants. In accordance with topics derived from the research sub-questions, the following themes are presented and examined within this chapter: civic perceptions regarding the public sector and the Court of Audit Aruba, preferred communication channels and concerns thereof, civic perception of the Court of Audit's communication practices, improvement areas for external communication practices and measurement of communication effectiveness, and a communication framework for improving civic communication.

5.1 Perceptions of the Public Sector, PFM, and the Court of Audit

5.1.1 The Public Sector

Upon inquiry regarding their perception of the public sector, the participants had mixed reactions. The majority of participants link the public sector to the executive government and state that they maintain a neutral stance on the matter. Nine out of fifteen participants (60%) had a negative perception of the public sector due to perceived grievances such as unprofessionalism, organizational dysfunction, political issues, lack of initiative, and insensitivity toward clients. "The public sector sees things as if it is a free-for-all. People do not take everything seriously. I feel like the perception right now is that there are no rules" (Participant 1, personal communication, June 15th, 2022). Eight out of fifteen participants (53%) state that they actively avoid hearing and following developments from the public sector due to the aforementioned grievances. These participants limit hearing about the public sector lest the matter affects themselves, their household, or their profession. Participant number 7 affirmed "I follow tax and things that have an impact on my job, apart from that I do not have much interest in stressing about the government and prefer to see my family or close people progress. I make sure to stay

updated in the field that I am employed in” (personal communication, June 27th, 2022). The remaining six participants perceived the sector to be in need of advancement yet maintain a neutral stance.

Thirteen out of fifteen participants (87%) stated that they are interested in increasing their knowledge regarding the public sector from a neutral and non-politically affiliated source. The remaining two participants (13%) shared the perception that their involvement or lack of involvement will not lead to improvement of the public sector, therefore following developments is futile and they would prefer to remain extricated.

5.1.2 Public Financial Management

In the direction of public financial management (PFM) in Aruba, eight out of fifteen participants (53%) had a generally negative perception of the control and management thereof. “My view of public finances is leaning toward negative. In recent times, due to the pandemic, I hear more regarding public finances due to COHO and the deficit is big” (Participant 14, personal communication, September 22nd, 2022). Two of these eight participants, employed in the semi-public sector, did state that they exclusively hear about PFM when developments negatively affect them at work which can affect their perception. Three out of fifteen participants (20%) stated that they find it difficult to give their opinion on the matter as they do not follow PFM developments and do not have any knowledge regarding finance. One participant found it difficult to give their opinion due to their profession as they are a financial specialist in the public sector. Two participants find the information regarding PFM to be cluttered and unclear, therefore unsure how to form their opinion. The remaining participant stated that they had no opinion on the matter as they fully detach themselves from the topic.

Fourteen out of fifteen participants (93%) stated that they are interested in learning more

about public financial management and prefer hearing about the topic from a neutral and non-politically affiliated source. The remaining one participant wants to remain disengaged from the topic.

5.1.3 The Court of Audit

On the matter of the Court of Audit (CAA), participants were inquired on their perception of the organization and its audit activities. Ten out of fifteen participants (67%) were aware of the existence of the CAA and nine out of these ten participants were aware of their activities. Five out of fifteen participants (33%) were unaware of the existence of the CAA prior to the interview and six out of fifteen participants (40%) were unaware of their activities. Eight out of fifteen participants (53%), all of whom were already acquainted with the research activities perceived the CAA's work to be of importance and interest. One participant perceived the CAA to not have a function within the democratic system. "That they publish the information is good but they do not have a function, their function is to technically bring forth information and that information has to be at the least be used by the government" (Participant 9, personal communication, July 22nd, 2022). The eight participants (53%) acquainted with the CAA and its activities perceived the CAA's reports as ineffective. "It is good that they conduct audits but if nothing is done with the results we stay in a vicious circle" (Participant 10, personal communication, August 25th, 2022). Another citizen, participant 13, brought forth concerns on whether the organization achieves its mission and vision due to the ineffectiveness of reports. The five participants unaware of their existence and six participants unaware of their activities followed a brief introduction to the Court of Audit and their work. These participants stated that they perceive the CAA and their work to be relevant in theory. One semi-public participant voiced their displeasure at their lack of acquaintance with the CAA and their research. "Maybe

there is an audit that touched me, for example that I unconsciously fell into” (Participant 2, personal communication, June 15th, 2022). Another participant questioned the CAA’s effectiveness due to the fact that they had never heard of the organization prior to the interview.

Pertaining to external communication aspects, two out of fifteen participants (13%) had last heard of the Court of Audit due to the FASE audit report and its delivery to Parliament. Additionally, these two participants had seen articles regarding the 35 year anniversary and the CAROSAI Congress a few months prior to the interview. One participant stated they understood the lack of communication as the main function of the CAA is to conduct research. “They communicate little and that is their role, until the audit is finalized we do not hear anything. They are very quiet but I do not search for them either” (Participant 4, personal communication, June 21st, 2022). From the remaining participants, one participant (7%) had heard of the CAA due to a research which included their workplace a few months prior to the interview. The remaining eight participants (53%) could not recall the last time that they heard or saw anything pertaining to the CAA or its activities. Five out of fifteen participants (33%) stated that they have never heard or seen anything of the Court of Audit at any point in time. Fourteen out of fifteen participants (93%) stated that they would be interested in keeping informed of the CAA and its activities. The remaining one participant would prefer to remain detached from the topic.

5.1.4 Factors Influencing Perceptions

In proportion to citizen perceptions, participants were inquired regarding factors that influence and affect their perceptions of the public sector and the Court of Audit. The overarching theme among the majority of participants was communication interference from two recurring actors, namely politicians and news media. Eight out of fifteen participants (53%) perceived public sector communication to be political propaganda in lieu of information sharing

and demotivates their interest in following public sector and public financial management (PFM) developments. “Public sector communication does not exist, it is merely the political party that is in office. The political party misuses the public sector along with media” (Participant 9, personal communication, July 22nd, 2022). Five out of fifteen (33%) participants perceived politics to not have an influence on their perception due to their personal filtration of information, however argued that the reason for this filtration is due to political interference. One participant prefers to make use of public sector websites and perceives the information thereon to be trustworthy, the participant does not perceive politics to affect their perception. The remaining one participant does not consider any factors influencing their perception as they do not track public sector developments.

With regard to news media interference in citizen perceptions regarding the public sector, eight out of fifteen participants (53%) perceived the media to have an effect on their perception. “Media has an effect on my opinion, if they are more toward one party or politician that is in office they will guide you one direction and later you see that things are not that way” (Participant 10, personal communication, August 25th, 2022). Furthermore, the aforementioned eight participants perceive the information shared by news media to be of predominantly negative nature. Seven out of fifteen participants (47%) perceived the media to not have an effect on their perception and opted to limit their use of news media for information. Participants had mixed views on media information as they perceived certain news media to offer politically-motivated, contradictory, inaccurate, negative, and sensationalist news instead of presenting journalistic research and factual information to the public. The majority of participants perceived themselves to be skeptical and critical of information shared by news media. “I select certain information because in media too we have the tendency that the media is

also very polarized and you find that they too lean more toward one side so you have to see what is realistic, what is true, you have to go see if it makes sense” (Participant 12, personal communication, August 30th, 2022). Two out of fifteen participants (13%), both employed in the semi-public sector, perceive that a factor affecting their perception of the public sector is their personal decision to opt out for public sector developments and rely on their employer as their main source information as the information is predominantly of negative nature due to the fact that they are solely informed of negative developments affecting their personal income or work. Additional factors perceived by citizens to affect their perceptions were personal experiences as clients and self-reflection as public sector employees. With respect to factors influencing and affecting their perception of the Court of Audit, one out of fifteen participants (7%) perceived themselves to be skeptical of the CAA due to political use of their publications. The remaining fourteen participants (93%) did not name any factors that affect their perception of the CAA.

5.2 Preferences and Perceptions of External Communication Practices

5.2.1 Citizen Preferences for External Communication

Preferential communication practices can be organized under one realm based on the participants of this study, namely digital communication. The majority of participants prefer to seek out information from digital news media websites and social media on the World Wide Web as visible in Table 2. With regards to the world wide web, six out of fifteen participants (40%) stated that they would use a search engine, often Google, to seek out direct information from the websites of public sector organizations (PSOs). Thirteen out of fifteen participants (87%) seek out information on social media, particularly on Facebook, from official government sources. “In general I receive information about the public sector lately from social media, like Facebook where Ministers post every time” (Participant 8, personal communication, July 11th, 2022). In

addition to Facebook, four out of fifteen participants (27%) make use of LinkedIn as a source of information and Instagram.

On the matter of news media, nine out of fifteen participants (60%) make use of traditional news media. The predominant traditional source is television (TV) with seven out of fifteen participants (47%). Five out of fifteen participants (33%) named TeleAruba as their preferred local news TV provider. Four out of fifteen participants (27%) make use of physical newspaper copies, albeit mostly browsing headlines. Three out of fifteen participants (20%) infrequently listen to the radio, often in the car and whilst browsing music channels, and one participant regularly listens to the news radio channels. Noteworthy is one additional participant that makes use of traditional TV news media, although they omit Aruban TV news providers, instead the participant declared exclusive use of international news TV providers due to their perceived view that international sources offer neutral information of world developments. In contrast to traditional media, all fifteen participants (100%) declared regular use of digital news media. This encompasses websites and pages on other social media platforms, the most frequently used by participants is Facebook. Participants prefer digital news media sources as these are easily accessible on mobile smartphones and offer a wide range of information.

“Although they are biased they give you a lot of information, it is easy and on-demand”

(Participant 5, personal communication, June 22nd, 2022).

Moreover, twelve out of fifteen participants (80%) stated they receive information from informal sources within their network. “As a retiree I get information from ex-colleagues or people that I know that are still in the field that inform me of things that are happening. A lot of mouth-to-mouth” (Participant 15, personal communication, September 27th, 2022). Participants perceive the information from informal sources to be accurate as they perceive their source to be

knowledgeable regarding the topic and field. In addition to approaching informal sources, participants experience others sharing information and news articles that they believe would be of interest to the participant.

Table 2

Frequented Communication Channels per Citizen Group

Audience	World Wide Web		News Media	
	Website	Social Media	Traditional Media	Digital Media
Public sector	1	3	2	3
Private sector	1	2	1	3
Tertiary citizen	1	2	3	3
University student	2	3	1	3
Senior citizen	1	3	2	3
Total	6	13	9	15

5.2.2 Citizen Perceptions of External Communication

Pertaining to the Court of Audit's external communication practices, participants shared their views on the Court of Audit's website, *rekenkamer.aw*, and research publications. Two out of fifteen participants (13%) had previously visited the CAA's website. Thirteen participants (87%) had never visited the website and elaborated on their first impressions. All fifteen participants found the website to be user-friendly and attractive appearance-wise, three participants noted the colors of the website to be attractive. Four participants (27%) perceived the website to be information-heavy. Two participants noted having difficulties finding the

‘search’ tab and one participant noted that the text was small. Fourteen participants (93%) found the website easy to navigate in Dutch. Four participants (27%) found the website to be good as it is and had no suggestions for improvement.

With regard to perceptions of the CAA’s audit reports, the publications’ appearance, text and visual aspects are commonly observed by participants. Four participants (27%) had previously read a CAA report, albeit not in recent years. Appearance-wise, five participants (20%) perceived the recent cover pages to be attractive. Six participants (40%) perceived the research topics to be of relevance. Five participants (33%) discerned the text to be substantial, three participants noting that they would never read the entire publication and appreciate the summary. Four out of fifteen participants (27%) perceived the amount of text to have no effect on their interest in reading the publication. Regarding the contents of the report, eleven participants perceived the Dutch language to be understandable. “The information is loud and clear, the content and language is detailed. The amount of text motivates me still, because of the details, it explains it to me” (Participant 10, personal communication, August 25th, 2022). Three participants had no comments in regards to the Dutch language. One participant (7%) preferred a report in Papiamentu as they do not understand Dutch. Seven out of fifteen participants (47%) noted the summary in Papiamentu found it understandable and perceived the summary to be more appealing to them. The remaining eight participants (53%) had no comments about the Papiamentu summary. Two participants perceived the existing visuals, such as tables, in the reports to be of relief among the large quantities of text. The remaining one participants had recommendations, see Chapter 5.4.

5.3 Channel and Product Recommendations

5.3.1 Website

In regards to the improvement areas, participants had three areas of concern. Concerning the appearance of the rekenkamer.aw website, four participants (27%) recommended adding infographics of summaries on the website for a condensed short-version of the reports. One participant had the letter size of the website as a point of contention as they found it small. Additionally, one participant recommended making the ‘contact’ tab more visible and adding a ‘suggestions’ tab. The remaining participants had no points of contention regarding the website’s appearance. Aside from the website appearance, six participants (40%) recommended having an option to switch languages. The predominant language recommended by the six participants was Papiamentu and one participant recommended English as well. “It would be good for the website to be in another language, seeing as we are a multicultural island, everyone should be able to read it. Papiamentu, Dutch, and English would be good for everyone to understand” (Participant 12, personal communication, August 30th, 2022).

5.3.2 Research Publications

Pertaining to the research reports, there were two domains of interest to participants. First and foremost, participants found the appearance to be a matter of contention. One participant recommended increasing the letter size as they found the current one to be small. Three participants suggested shortening the publication as a whole and two participants recommended shortening the summary. One subdomain of the publication appearance, voiced by seven participants, is text-supporting graphics and visuals. Two participants suggest for the summary to be shortened with bullet points and to include graphics in the summary. “Visual aides help. I think visuals are always better, colors, columns, tables would be good. Percentage of goal

achieved would be good too, then more sector of goal achieved, bullet points and recommendations to reach the goal faster. Recommendations are for the publication to have more graphics, the summary has no graphics and is very long” (Participant 5, personal communication, June 22nd, 2022). The second domain discussed by participants is the language of the publication. Eight out of fifteen participants (53%) suggested for the publication, not just the summary, to be in more than one language. The preferred language mentioned by these participants is Papiamento, followed by two recommendations to include English, and one recommendation to include Spanish. “The publications should be translated to the level of the community. The Old Dutch language and jargon is not understandable for everyone” (Participant 4, personal communication, June 21st, 2022). Additional comments were to minimize the use of technical jargon in Dutch and in Papiamento. One participant noted that albeit Papiamento is their native language, they primarily use the language in casual settings, and therefore would have difficulties understanding and following publications in Papiamento if using technical terms.

5.3.3 Recommended Communication Practices

In regards to improving external communications practices, participants had a largely similar response. Namely, encouraging the use of social media and short format for conveying the key points of audit reports. Five out of fifteen participants (33%) recommended making use of social media, namely Facebook. One participant recommended LinkedIn. “Post updates, what's going on, what they are doing, what they are planning, website link, promote their website, like hey if you want more information visit our website” (Participant 1, personal communication, June 15th, 2022). Two additional participants suggested Facebook as a channel frequently used by themselves, albeit mentioning hesitations due to the fact that people can post senseless comments on pages. The second recommendation, from eight participants (53%), was

to publish short summaries and brochures to peak the public's interest along with videos or presentations. "They can present to Parliament but also to the community, in a press conference, maybe they should do something once a year like 'Court of Audit Day' and explain what they do or are busy with at that moment. I think to make the publications more attractive to the public to read, they can make presentations of the press conferences and go over the headlines, the summary and the main goal of the audit project and findings" (Participant 4, personal communication, June 21st, 2022). The remaining participants had no recommendations.

5.4 Strategic Civic Communication and Evaluation

5.4.1 Civic Communication

Citizens seek and use information, advice and guidance from organizations they trust and that have strong reputations for competence around the public finance issue of interest, as well as perceived as independent and proven leaders on public financial management matters. "It's important to have a connection with the community to gain that trust, to give your community that security" (Participant 1, personal communication, June 15th, 2022). For the Court of Audit (CAA) to build this reputation, participants of this study shared the opinion that PSO's should communicate adequately with citizens through their preferred communication channels. "They should bring more information forward to the public and publish where the people can find information of theirs" (Participant 15, personal communication, September 27th, 2022).

Based on communication preferences voiced by citizens in Chapter 5.2, public sector organizations (PSOs) can execute an external communication campaign on social media and through digital news media as best practices. Figure 4 illustrates a civic communication framework for PSOs, including the CAA, to reach the Aruban community. The channels illustrated below are social media, print media broadcast, website management, and events.

Broadcast includes traditional and digital news media. The outer frame of the model illustrates products consumed by citizens as suggested by the research participants in Chapter 5.3.

Participants would prefer to receive direct and factual information from an accredited institution in place of news media due to potential interference, therefore direct and effective civic communication from the CAA can aid in building trust and a strong reputation. “If there is better communication from the Court of Audit, this can be used instead of the media. This way we are not influenced through news by third persons, you get the concrete information” (Participant 12, personal communication, August 30th, 2022).

Figure 4

Civic Communications Framework (Based on research results)



5.4.2 Evaluation of Communication Performance

In terms of external communication efficacy with citizens, participants had comparable reactions. Communication effectiveness can be assessed through a communication audit with the

stakeholder, namely the citizen, to determine corrective action. Fourteen out of fifteen participants (93%) elaborated on their willingness to participate in a communication audit. Their key points were if they are approached directly or if it appears on their social media, and a short duration of participation. Most of the participants cited online availability as a motivating factor. One participant did not want to participate at all.

Chapter 6. Discussion

This segment aims to analyze and evaluate the relevance as well as the ramifications of the findings presented in the results chapter in relation to the main research objective of this study. It discusses and clarifies the preceding results.

6.1 Perceptions of Public Sector, PFM, and Court of Audit

The following themes answered the first research sub-question: what perception do citizens have on the public sector, public financial management, and the Court of Audit? For the public sector and public financial management the perception was negative whereas the Court of Audit had a neutral perspective. Perceptions were shaped by two factors: media and politics.

For the public sector, 60 percent of research participants had a negative perception of thereof. The remaining 40 percent of participants had a neutral stance, however did agree that the public sector needs to improve. Major factors affecting their perceptions were determined to be media and politics, which was unsurprising. The results are consistent with what Hvidman and Anderson (2015, p. 113) previously asserted, “the way political elites frame and discuss politics might have detrimental effects on attitudes toward institutions of government”. Considering the fact that 53 percent actively avoid hearing and following public sector developments due to politics, it is safe to say political figures have had a negative effect on the people’s perception of the public sector. In addition, participants were wary of public sector news published by the media due to fear of political contamination. All fifteen participants mentioned receiving public sector information from news media, albeit complaining of political affiliations. This is somewhat contradictory as participants stated their caution of the public sector is due to politics yet ultimately turn to channels fueled by politics for information. However, there is no other option or channel to receive information from. The news media are the primary source of

information due to limited civic communication from public sector organizations (PSOs), thus citizens have to depend on news media for information if they want to stay informed of new developments. In comparison to politics, participants with a neutral stance on the public sector cited having negative experiences as clients of the public sector, yet stated that these experiences did not shape their view of the entire public domain. This is particularly interesting as negative experiences have a direct effect on a person and is a firsthand experience, yet does not contribute to their perception. Based on the literature review and general assumption, a personal experience would have more of an effect on your opinion and perception compared to a third-person, such as a politician. Albeit a strange phenomenon, it is possible the negative experiences are minimal compared to strong or constant political exposure. In relation to suggestions for improvement propositions, participants' propositions were targeted directly at PSOs and there were none for news media. Propositions for PSOs were to implement additional training to close any gaps and prevent negative experiences for citizens as clients. These subliminal factors indicated that participants rather hear from PSOs as there is a possibility their feedback is accepted, whereas for news media participants appear to not believe there is any possibility for improvement. In short, participants believe all hope is lost with news media in terms of improvement. Political affiliations are the main driver for the negative perceptions of citizens, with participants having stated that the negativity of Aruban politics was what drove them to their negative perception and their disinterest in the public sector as a whole. News media and politics appear to have shifted citizens' perception that the public sector and politics do not exist separately, instead they are one domain. As a result, it is predictable that participants actively avoid following the public sector as they perceive this and politics to be one and the same. Statements made by Hvidman (2018) were noted in participant responses, particularly that

people's perceptions are predictable as rarely will their preexisting notions sway despite positive performance. Specifically, the two participants who stated that they do not want to hear or follow any developments in the public sector due to the fact that they do not think that the public sector will improve albeit mentioning that they do not have anything negative to say regarding new policies or the incumbent cabinet. In short, it was expected that participants had a negative perception of the public sector due to news media and politics based on the literature.

With regards to the Court of Audit (CAA) and their activities, the results were unanticipated. Ten out of fifteen participants (67%) were aware of the existence of the CAA whereas nine out of fifteen participants (60%) were aware of their activities. This contradicts Stephenson (2015) who had called Supreme Audit Institutions (SAI) an unknown enigma among ordinary citizens and scholars. Therefore, for the CAA to be known among 67 percent of participants is surprising. That the majority of participants were aware of the Court of Audit can be linked to the ease at which people come into contact with each other due to the small scale of Aruba. For example, two participants know of the CAA due their professional network, one participant had worked at the CAA, another participant's workplace was contacted by the CAA for research, and one participant was a former member of parliament (MP) who reviewed the institute's reports during their tenure. Certain participants' knowledge of the Court of Audit was due to work or due to schooling, as one participant recalled learning of the CAA during a history and state system course. The remaining participants unaware of the CAA's existence were surprised by their lack of knowledge regarding the institute. The participants unaware of the CAA and its activities were critical in their opinions, having stated that they question the institute and their audit reports' effectiveness if they had never heard of them before. In short, it was again unsurprising that the participants had the perception that the CAA should communicate

better with citizens based on the CAA's internal review, the Performance Measurement Framework (PMF) report, and the fact that the organization scored 1 out of 4 points with regards to communication with citizens. Additionally, this was expected by the literature who highlighted the disconnect between citizen and state. One interesting aspect is the recommendations from citizens for the institute to communicate more due to the fact that they had never heard of the CAA. Particularly, since 53 percent of participants had cited not following news or developments from the public sector. This was a somewhat contradictory statement, as naturally the participant would not have heard of the CAA if avoiding hearing and following public sector developments. As for criticalness from the citizen side, the results were interesting as participants were critical in their analysis of the CAA as an institute and their external communication practices. Participants were sharp with questioning the CAA's efforts for reaching out and communicating with the Aruban community. The criticism is a good sign, indicating participants were critical regarding public financial management and organizational effectiveness. Civic interest in the topic, redirects the lens on the CAA and the need for the organization to better their civic communication policy and strategy. However, the criticality may be explained by the fact that 60 percent of participants, 9 people, had university-level education and 20 percent of participants, 3 people, were following university education. Combining the two groups, 80 percent of participants are able to analyze and voice perceptions at a university-level. However, the remaining 20 percent of participants who had a high school or a vocational degree did have the same perceptions as the 80 percent. In short, the participants had a neutral perspective of the CAA and were critical of the institute's communication practices.

Pertaining to the Court of Audit audit reporting and Public Financial Management (PFM), participants had a negative perception thereof. First of all, the fact is that Aruba has poor

PFM and is in need of PFM reform, as indicated in the Country Package agreements. Therefore, it should be expected that the perception is negative since the PFM is poor. What is of interest and concern is the presentation of PFM concerns to citizens. Participants cited receiving most PFM information from news media and considered this to have an effect on their interest in PFM as it often has political connotations instead of presenting facts. Jacoby (2000), had previously supported this perception and asserted that public opinion on government spending has been shown to vary markedly with the presentation of the issue by the media. Similar to general perceptions, the uncovering of the two major external factors as news media and politics were expected. These results are consistent with Ladd and Lenz (2009) on the topic of how news media frames issues and affects citizen perception of public performance in general. The ease at which politics affects citizen perceptions is exemplified by the participants' wariness of media outlets and their political connotations. Crain and Nadler (2019) did assert the current digital infrastructure can allow for political manipulation, therefore supporting citizens' caution and was an expected perception. Remarkably, the participants were critical of news outlets and were not relying to only one particular news media for information, instead surveying the various sources to piece together an accurate picture. Participants had cited interest in receiving information from an independent organization with regards to PFM developments, stating the extra work needed to be done by the participants to gain an accurate picture of the situation is a major motivating factor. It should be noted that the participants were uninterested in public sector developments yet interested in public financial management developments. This interest can be attributed to their personal interests in how the management of public finances will affect them and their households. This is unsurprising as the COVID-19 pandemic raised the question of financial security for a large group of citizens. In short, citizens held a negative perception of public

financial management in Aruba however shared concerns regarding PFM information shared for political reasons instead of informing the public.

6.2 Communication Preferences and Perceptions

The following themes answered the second sub-question: what are the external communication preferences and perceptions of citizens, including that of channels and languages used by the Court of Audit? Citizens prefer digital news sources and deemed the communication practices of the Court of Audit to be acceptable yet in need of improvement.

The communication preferences of citizens are based on digital communication channels. All fifteen participants prefer to receive information from digital sources, including news media, albeit practice cautiousness due to perceived interference from politics. Additionally, all participants preferred to receive and divulge information through digital communication channels, mainly the social media platform Facebook. The results were anticipated, as the 2021 study by the United Nations Development Programme (UNDP) listed Facebook as the most popular social media site. For Aruba, this was expected as most news media make use of Facebook for news coverage. The reasoning behind using digital communication was logical with participants stating the ease of receiving and sharing information through their phone allows for on-demand access. This appears to be the motivating factor for digital news media, as all participants had a smartphone compared to people who would have to purchase physical newspapers at a store. One aspect that was surprising was that the younger cohort made use of Facebook, this comes due to the UNDP study wherein it was reported that the platform is largely used by the older age cohorts. A possible explanation for Aruba's younger cohort making use of Facebook at the same level as the older cohort is, once again, the content exclusivity factor. Certain news media provide news exclusively on Facebook as they are solely digitally

accessible, resulting in the masses having to make use of the platform regardless of age. The younger cohort did mention Instagram and LinkedIn as other sources of information, as indicated in the UNDP study. As for the use of traditional news media, it was expected to be less popular than digital news media. Although nine participants stated they made use of traditional platforms, it was largely TeleAruba's 'TeleNoticia' program at nighttime. This can be explained as there are minimal local competitors for the program and participants who do not have time during the day to check the news are able to get caught up at night. In addition to formal news sources, twelve participants made use of their professional network to receive information. As previously mentioned in Chapter 6.1, most participants had heard of the Court of Audit through their professional network. The ease at which participants are able to get into direct contact with people from one organization due to personal connections, sheds light on why participants often go to informal sources for information. Another factor that may drive participants to informal sources of information is for simplification of information. Participants do not want to hear or read technical jargon and would rather hear the information on a basic conversational level.

As for Court of Audit communication perceptions, participants were critical of the institute's civic communication practices and did not deem this to be effective. Participants perceived the website and languages used by the Court of Audit to be of acceptable nature. Particularly to the Court of Audit's primary communication channel, their website, and their product namely their audit reports. For the website, their first impression was that the website is fine. Concerns were regarding the size of the text and the amount of information on the website. Besides these concerns, participants did not have many comments. Looking at Table 2, only six participants stated purposely visiting organizations' websites for information. The remaining participants did not care much for websites in general. As the majority of participants do not care

regarding websites, their lack of comments or recommendations for the rekenkamer.aw website can be explained. With regards to perceptions of the research reports, it was expected that participants would be surprised by the amount of text in the reports. Interestingly, participants did find the reports relevant yet would not go out of their way to read it despite their concerns of public financial management affecting their personal households. The explanation for this was clear as participants complained of the amount of text throughout as well as the length of the summary. Most participants cited appreciating short summaries, therefore their disinterest was further fueled upon revelation that the summary in itself was long. This concern was presented by De Fine Licht (2019), who stated that “audit reports may be of questionable use to citizens or elected officials because of technical language or too much information in one report” (p. 241). Aruban citizens in this case find the report of questionable use to them due to too much information in the report, similar to the first impressions of the website being information-heavy. As a result, it was not surprising that participants enjoyed the visuals as it provided a relief from all the text. Another expected reaction from participants was the immediate reaction of asking the availability of the report in Papiamentu. Although participants found the Dutch to be understandable, citizens would find the Papiamentu summary and the idea of a report in their maternal language to be more appealing. This was of course expected as participants perceived their linguistic abilities in Dutch to be below that of Papiamentu and easily understand the language. In short, citizens prefer digital news sources and deemed the communication practices of the Court of Audit to be acceptable yet in need of improvement due to readability level.

6.3 Civic Communication Suggestions

The following themes answered the third sub-question: what can be improved regarding the Court of Audit’s external communication practices with citizens? Improvements surrounding

the CAA's communication practices concluded with increasing readability and accessibility of research reports.

Participants had a series of varying propositions for the CAA to improve their civic communication of PFM reports. The main suggestions are to include Papiamentu and visuals, such as videos and infographics. This aspect comes down again to the simplification of technical jargon, people want to see the information at a level understandable for them without having to translate and do the math themselves. The propositions to make use of video is due to time limitations, people do not have the time nor interest to read a 100-page audit report with overloaded information during or after their workday. People would much rather have information read and presented to them on a simple audiovisual level that does not take much time yet informs them of developments. The overall recommendations by participants were expected due to the perceptions shared during the interviews. The recommendations to add summaries and infographics to the website were expected due to the perceptions of the website appearing information-heavy to regular citizens. Participants would much rather view illustrations of the information rather than the text. The most predominant recommendation for the website to have multiple languages, primarily Papiamentu available, was expected. Similar to their preference for reading the Papiamentu summaries in the audit reports, it was expected for the website as well. The defense that it would be accessible to more people and would create a bigger impact was comprehensible. Notably, this suggestion tied in with the OGM core value of diversity and intercultural communication. Participants were conscious and promoted the inclusion of all members of the community with their multilingual recommendations. This tied in with civic participation as participants wanted everyone to have access and be able to participate in civic engagement practices with PSOs. This was unexpected as 93 percent of participants had

no difficulties navigating the websites or reading the text in Dutch yet held consideration for those who did not understand it, such as the remaining 7 percent of participants. The remaining 7 percent of participants did not understand Dutch and appreciated the Papiamentu while suggesting to add more languages to reach a broader group of people. With respect to the audit reports, the recommendations for language, text reduction, and visuals were anticipated. Participants would rather read a short and hard-hitting piece of information in their maternal language as they are able to understand it quicker than in Dutch. Unsurprisingly, participants recommended technical information be illustrated by images as it is better understood by lay audiences at all levels of education. The visuals aided in clarifying the Dutch as it was not their primary language. Lastly, the most recommended and preferred communication channel by citizens. Participants were supporters of the Court of Audit having a Facebook page as the majority of participants share a disinterest in organizations' websites. Lovari and Valentini (2020, p. 315) asserted that "social media can help PSOs in fostering participatory dialogue and providing a voice in discussions". This was an aspect that made participants wary of the CAA having a Facebook page, as everyone can post a comment on a post. Of course, this can be mitigated by employing the use of blocking certain words in Facebook page settings and would eliminate the possibility of senseless comments.

6.4 Civic Communication and Performance Evaluation

The following themes answered the fourth sub-question: what strategic framework can be used to improve and measure effectiveness of external communication by the Court of Audit? Citizens want public sector organizations to meet them in the digital age. Strategic use of the products and channels illustrated in Figure 4 (p. 56) serve as a basic framework to improve civic communication for the Court of Audit. Additionally, the framework can be used to divulge

surveys to gauge citizen perceptions and expectations of communication performance.

The civic communication preferences and perceptions were expected as audit organizations such as the Court of Audit report on projects financed with taxpayer money. Albeit hesitant on receiving information on the general public sector, participants appreciated receiving information from public financial management due to their current and future personal interests in the matter. It was surprising that the majority of participants embraced the idea of the Court of Audit possibly becoming their main source for public financial management as they prefer an independent organization to report on PFM rather than receiving information through the media. This is illustrated however by the participants' frustrations with having to be vigilant regarding any news received as they may be motivated by politics. The Court of Audit has not kept up with the citizens' expectations largely due to the shift in communication dynamics. Canel and Luoma-aho (2018, p. 3) declared that "many efforts aimed at improving the public sector seem to fail due to reasons that include a lack of understanding of citizens' changing expectations and an absence of strategic and planned communication". Participants would rather receive information from Facebook compared to having to google the rekenkamer.aw website. However the CAA has not made any efforts to improve its communication in recent years and communicates from a conservative standpoint. From an organizational perspective, the institute's traditional communication practices are understandable due to its statutory and organizational role, however this actively affects the institute's effectiveness and audit impact. Participants were critical regarding the worth of the audit reports if its findings are not communicated properly to citizens, who are responsible for the election of representatives in Parliament that the CAA primarily reports to. Planned and strategic communication from the Court of Audit on social media would benefit the institute as they become more reliable to the everyday citizen. The drawbacks of

social media is potential for nonsensical comments, however using this as the primary reason for not making use of social media is not a strong enough reason. In the midst of nonsensical comments, citizens may have actual relevant comments, thus closing the door on social media closes the door on public dialogue regarding PFM. Particularly for those interested in reading up on PFM developments in their field of education or work. Hvidman (2018, P. 11) elaborated on the benefits of publishing performance data targeted at citizens, stating, “citizens update their perceptions about the performance of public sector agencies in an unbiased way.” (p. 11). The CAA can create informed citizens as they receive bias-free information, which can fuel the reputation of the Court of Audit as a reputable organization among the community.

Additionally, similar to their interest in participating in the research participants were willing to participate in communication audits to evaluate civic communication performance. Once again, citizens may be interested in bettering PFM communication due to the fact that poor PFM would affect them and their household in the long run. Citizens would prefer to receive facts, bypassing politics, to be able to make conscious choices to ensure stability and security for their household. The willing and interested participants were open to helping PSOs understand their expectations as they appreciate their opinions being heard. However, participants do remain wary of participation due to past experiences where PSOs do not adjust their policies to meet participants’ expectations. Citizens would therefore prefer to receive an update following communication audit completion, to get a sense that they are being heard.

Chapter 7. Conclusion

This research, utilizing qualitative methods, focused on exploring the possibilities of increasing civic knowledge and impact of public financial management reports through external communication by the Court of Audit Aruba. Communication occurs on a daily basis, used to transmit and receive information. In instances where communication is targeted toward citizens, it is termed civic communication (CC). CC is a domain relevant for public sector organizations who serve citizens as their clients. The purpose and objectives of this research report revolve around identifying effective civic communication practices to increase knowledge of public financial management for the Court of Audit Aruba (CAA). The CAA conducts audits and releases audit reports on public finances, however the institute's external communication is targeted primarily toward the Parliament and its members. Communication with citizens occurs on a minimal and conservative level according to an internal organizational performance, the Performance Measurement Framework (PMF, 2021). The first objective of the research was to identify effective practices to increase awareness of the Court of Audit's activities under citizens and gain overview of citizens' knowledge regarding public financial management. Secondly, to contribute to the strengthening of the position of the Court of Audit and the financial column from the Aruba Country Package. Third and lastly, to contribute to the sustainable development of Aruba and the UN Agenda 2030 Sustainable Development Goals (SDGs), SDG 16: Fostering Strong Institutions. The following main research question (MRQ) was formulated subject to the objectives: "How can the Court of Audit increase civic knowledge and impact of public financial management reports in relation to SDG 16: Fostering Strong Institutions and the Country Package?"

To answer the MRQ, four sub-questions were developed and fifteen interviews were

conducted with participants from broad and diverse backgrounds. First, what perception do citizens have on the public sector, public financial management, and the Court of Audit? Citizens held a negative perception of both the public sector and public financial management. As for the Court of Audit, citizens held a neutral perspective on the organization. Second, what are the external communication preferences and perceptions of citizens, including that of channels and languages used by the Court of Audit? The communication preferences of citizens are based on digital communication channels. Participants prefer to receive information from digital sources, including news media, albeit practice cautiousness due to perceived interference from politics. Participants perceived the website and languages used by the Court of Audit to be of acceptable nature. Third, what can be improved regarding the Court of Audit's external communication practices with citizens? Improvements surrounding the Court of Audit's communication practices concluded with increasing the readability of research reports for regular citizens through data visualization. Recommendations for visuals are to make use of products, such as videos and infographics. To ensure understandability and reach a greater audience, participants reported preference in reading information in their maternal language of Papiamentu. Fourth, what strategic framework can be used to improve and measure effectiveness of external communication by the Court of Audit? The Court of Audit can utilize the civic communications framework based on the research results to communicate with citizens through preferred communication channels and products. Communication performance and efficacy can be measured through the use of surveys targeted toward citizens to gauge perceptions and expectations.

7.1 Main Research Question

As stated, the main research question of this paper is *“How can the Court of Audit increase civic knowledge and impact of public financial management reports in relation to SDG 16: Fostering Strong Institutions and the Country Package?”*.

This research has focused on exploring how the Court of Audit can effectively increase civic knowledge and impact of public financial management reports. To answer the MRQ, two separate elements, namely civic knowledge and impact will be discussed. First, increasing civic knowledge of public financial management reports through civic communication. The findings of this study indicated that citizens in Aruba want to improve their civic knowledge of PFM and would value obtaining data from an impartial and politically-neutral body as a source of information. To increase civic knowledge of PFM reports and potentially become the body citizens can turn to for PFM facts, the CAA should focus on shifting their civic communication strategy and embracing civic expectations. This can be done by communicating through the preferred communication channels with products tailored for the regular citizen to fulfill optimal message construction. Additionally, communications should be carefully considered and occur through the employment of a strategic communication plan. This plan should discuss and contain procedures for scheduled dissemination of key audit information, preferably in a visually oriented manner. Data and information visualization is the key to reaching citizens as visual aides ensure simplification of facts that makes it understandable for all members of the community. Strategic targeting ensures that information arrives in the hands, whether physically or digitally, of the people a report may be of relevance to. As a result, by framing communications within the cognitive set of the target audiences, the CAA can boost civic knowledge of the PFM reports. Second, increasing the impact of public financial management

reports. By framing messages within the target audiences' cognitive set, the CAA can increase impact on three levels: organizational, national and international level. On an organizational level, optimum civic communication can aid in bettering the relationship with citizens as a stakeholder and accomplishing the institute's mission and vision. On a national level, optimum civic communication can foster informed and critical citizens, further strengthening democratic institutions. Improving the chances of comprehension can lead to affirmative action for improvement. Informed citizens can encourage accountability and strengthen the political system. This impact contributes to the partial fulfillment of the strengthening of the Court of Audit's position within the financial column in relation to the Country Package. On an international level, all the aforementioned factors can ultimately lead to fostering strong democratic institutions within the political system as a whole through civic inclusion.

7.2 Recommendations for Practice and Research

The participants shared a variety of perspectives on external communications. The following suggestions are based on the study findings, and they will be categorized into practice and research recommendations. Although the focus of this study was on the Court of Audit Aruba, the recommendations are applicable to all public sector organizations (PSOs) in Aruba. The suggestions serve to contribute to the overarching recommendation for the CAA to improve its organizational communication to distinguish itself as an independent and separate institute from the Government of Aruba without political connections.

7.2.1 Practice

The public sector and the Court of Audit have clear weaknesses in regards to communication with citizens. Although at the time of this thesis completion (January, 2023), the public financial management crisis has subsided with less intense supervision from the

Government of the Netherlands, it is of essential importance that PSOs and the CAA communicate effectively with citizens on PFM matters. Utilizing the recommended communication channels and products suggested by citizens, organizations can build a strategic civic communication plan. The following suggestions for external communication strategies are recommended:

First, it is imperative to engage citizens when developing communication strategies. Engaging citizens is an important factor which needs to be taken into consideration when creating communication plans as citizen expectations are continuously changing. PSOs, including the CAA, must periodically conduct best practice assessments through communication audits. The assessment is mutually beneficial for both sides, as it allows for the strengthening of ties with the community and benefits the organization's reputation. Citizens will, at the very least, be satisfied that their opinions are gathered. Therefore, it is of essence to develop a best practice assessment to periodically engage and gauge public opinion. This research offers a foundation for current perceptions which can aid in a start-up strategic plan for communicating with citizens. Second, it is recommended to make use of the channels and products suggested by citizens in Figure 4 (p. 56). Above all, utilizing the social media platform Facebook. The products most consumed and recommended by citizens were short videos and infographics with little text on this platform. Therefore, short format of audit summaries in posts or videos with graphic visuals would hold the citizen's attention and bring the information across in a clear manner. Multilingual posts and videos are recommended. For the CAA, this would increase access to information to a larger audience compared to solely sharing publications on their website. The second suggested channel and product to increase access to information, as suggested by the study's participants, was the use of events. Namely, live streamed or televised

press conferences with language targeted toward the regular civilian compared to solely Parliament. Combining the events channel with broadcast channel, news media, the CAA can explore the possibilities of live streamed or pre-recorded presentations to be televised during, e.g. the TeleNoticia broadcast on TeleAruba. Additionally, this can be explored with digital news sources with large numbers of followers on Facebook. As for website management, the main recommendation is to have a Papiamentu language option. The second suggestion for the website is to add short videos and/or infographics of audit summaries for citizens to read through and decide if it is of interest to them, if so, citizens can read the full publication. Third, sharing performance data targeted toward specific audiences based on the audit focus area. Citizens were largely interested in PFM matters that affected their workplace and their household. For instance, for a PFM research with focus on educational subsidies and effectiveness it would be recommended to ensure all employees within educational institutions that receive subsidies are informed of the audit reports. The CAA can explore the possibilities of directly sharing the audit reports digitally to all employees through email with incentives to read such as an infographic.

7.2.2 Future Research

A suggestion for future studies is to obtain a better understanding of audience impressions of external communication methods. The current study was of exploratory nature and done in a 3-3-3-3-3 format: 3 individuals from the public sector, 3 from the private sector, NGO, 3 retirees and 3 university students. The purpose of this format was to obtain information from a diverse spectrum of backgrounds. However, it is recommended that audience groups be isolated and for further research to be conducted to acquire higher understanding. For example, conducting a communication study of 15 participants exclusively with private sector personnel. Such a study can provide useful and in-depth information on the private sector's perspective of

the public sector and PFM communication. With information of this magnitude, audience groups can be properly targeted and reached with strategic communication planning.

7.3 Research Strengths and Limitations

Any study contains a variety of strengths and limitations. The wide and even set of audiences who were able to elaborate on their distinct perspectives was one of the study's strengths. Furthermore, the openness and willingness of participants to discuss the issue as well as comment on what impacted their viewpoints contributed in giving a foundation and explanation for their perspectives. The capacity to conduct the research in Papiamentu was an advantage; the participants felt more comfortable stating and elaborating on their views in their mother language. This facilitated the gathering of detailed information. The findings are interesting for research as they offer original insights on perceptions of the Court of Audit, PFM, and civic communication practices in Aruba.

There were a few limitations. Initially, locating volunteers was challenging, leading data collection to be spaced out from June to September of 2022. Participants were hesitant to participate mainly due to fear of potential political implications, but after learning that the research was independent and conducted as part of a Bachelor's thesis, participants were receptive and candid about their perspectives. The second factor was the language. Participants were able to expound on their impressions in both Papiamentu and English, however this made summarizing the results challenging as translating may result in misconstrued terms. Third, the interviews were lengthy due to participants elaborating extensively on their experiences, making it difficult to ascertain their precise perspective for certain questions. Lastly, no existing dataset for Aruba. There was no data to compare the obtained data to, and the strategic framework had to be established based on the responses of the study participants.

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Appendices

Appendix A. Research Instrument

Appendix A.1 English Version

Topic	Questions
Demographic Background Personal information	A. What is your age? B. What is your gender? C. What is your nationality? a. What is your cultural background? D. What is your employment status? a. What sector are you employed in? E. What is the highest degree or level of education you completed? a. What is your educational background/area of study? b. Did you go through the Aruban educational system?
Public Sector Public Sector Communication (SQ2/ SQ3)	A. What do you think about the public sector in Aruba? B. What do you think about public sector communication in Aruba? C. Do you think that the public sector should communicate more? D. Where do you receive information about the public sector? a. What communication channels do you use? b. What communication channels do you frequent the most? E. Are you critical about the information you receive? a. If yes, why? b. If not, why not?
Civic Engagement and Participation (SQ3/SQ4)	A. Are you familiar with the term civic engagement? B. Are you able to recall a notable civic engagement campaign? a. Did it have an impact on you? b. If yes, why did it have an impact? c. If not, why did it not have an impact? i. What could have been done better? C. Do you think the public sector, including the Court of Audit, should engage with citizens?

-
- a. If yes, why?
 - b. If not, why not?
 - D. What motivates and/or can motivate you to participate?
 - E. Would you be interested in increasing your knowledge regarding public administration?
 - a. If yes, why?
 - b. If not, why not?
-

**Perceptions of
CAA and PFM**

Perception of the
Public Sector
(SQ1)

- A. What is your opinion on the public sector?
 - B. What affects your opinion on the public sector?
 - a. Does the media affect your opinion?
 - b. Do political figures affect your opinion?
 - C. How often do you hear about the public sector?
 - D. Where do you receive information regarding the public sector?
 - a. What communication channels do you use?
 - b. What communication channels do you frequent the most?
 - E. What are the areas (wallet) that interest you the most regarding the public sector?
Bijvoorbeeld het onderwijs, sociale welzijn, publiek financiën etc.
-

Perception of the
Court of Audit
(CA) (SQ-1)

- F. Are you familiar with the Court of Audit?
 - G. What do you know about the Court of Audit?
 - a. Are you aware of the institute's purpose, and deliverables?
 - b. If yes, how are you aware of this?
 - H. What do you think of the Court of Audit's activities?
 - I. How often do you hear about the Court of Audit?
 - J. Where do you receive information regarding the Court of Audit?
 - a. What communication channels do you use?
 - b. What communication channels do you frequent the most?
-

Perception of
Public Financial
Management
(PFM) (SQ1)

- A. Are you familiar with the term public financial management?
 - B. What do you know about public financial management in Aruba?
 - C. What do you think about public financial management in Aruba?
 - D. How much information do you get about PFM in Aruba?
-

-
- a. How often do you hear about PFM in Aruba?
 - b. Have you partaken in discussions regarding PFM? Whether it be personally, academically, or politically?
 - E. Where do you receive information about PFM in Aruba?
 - a. What communication channels do you use?
 - b. What communication channels do you frequent the most?
 - c. What institute do you receive PFM information from?
 - F. Are you critical about the information you receive?
 - a. If yes, why?
 - b. If not, why not?
-

**Perception of
Communication
Practices**

Perception of
Content and
Language (SQ2)

- A. What languages do you speak?
 - B. Have you ever read a publication by the Court of Audit?
 - C. Do you think that the information in the publication is clear and understandable?
 - a. Is the language understandable?
 - b. Is the content understandable?
 - c. Are you able to explain the content?
 - D. Does the amount of text (lack of visuals, e.g. graphs) in the publication motivate or demotivate you to read the publication?
 - E. Do you think that the publication is relevant?
 - F. What recommendations do you have as a consumer to make communicating content from the publication more effective?
-

Perception of
Channels used by
the Court of Audit
(SQ2)

- A. What channels do you think of when hearing ‘traditional media’?
 - a. Do you make use of these channels?
 - b. If yes, why do you make use of these channels?
 - c. If not, why do you not make use of these channels?
- B. What channels do you think of when hearing ‘modern media’?
 - a. Do you make use of these channels?
 - b. If yes, why do you make use of these channels?
 - c. If not, why do you not make use of these channels?
- C. What are your most used channels for communication?
- D. Where do you receive news?
- E. Have you visited any of the Court of Audit’s online communication channels?
 - a. What are your thoughts on the website rekenkamer.aw?
 - i. What are your thoughts on the website navigation /
Do you think that the website is easy to navigate?
 - ii. What are your thoughts on the publication navigation /
Do you think that the publications are easy to find?
 - iii. What recommendations do you have as a consumer to improve the website?
 - b. What are your thoughts on their LinkedIn page?
 - i. What are your thoughts on their publications?
 - ii. What recommendations do you have as a consumer to improve the page?

**Communication
Efficacy
Measurement**

Measuring
Communication
Performance
(SQ3, SQ4)

- A. Do you partake in feedback assessments for companies?
 - a. If yes, what motivates you to participate?
 - b. If not, why not?
 - B. Would you be willing to assess a public organization’s communication?
 - C. Have you participated in an assessment feedback for communication before?
 - D. Would you be willing to partake in user surveys, polls, and/or form part of focus groups of citizens to give feedback on improving communication?
-

Closure	<ul style="list-style-type: none"> A. Is there additional information you would like to share? B. How was your experience with this interview? <ul style="list-style-type: none"> a. What are some improvement points?
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Appendix A.2 Version na Papiamento

Topico	Pregunta
Antecedente Demografico	<ul style="list-style-type: none"> A. Cuanto aña bo persona tin? B. Cua ta bo genero?
Informacion personal	<ul style="list-style-type: none"> C. Kico ta bo nacionalidad? <ul style="list-style-type: none"> a. Cua ta bo antecedente cultural? D. Kico ta bo status di empleo? <ul style="list-style-type: none"> a. Den cua sector bo ta emplea? E. Cua ta e nivel di educacion mas halto cu bo persona a caba? <ul style="list-style-type: none"> a. Ki educacion bo persona tini? Den cua area bo persona a studia? b. Bo persona a pasa door di e sistema di educacion akinan na Aruba?
Sector publico	<ul style="list-style-type: none"> A. Kico ta bo persona su pensamiento tocante sector publico na Aruba? B. Kico ta bo persona su pensamiento tocante comunicacion di sector publico na Aruba? C. Bo ta di pensamiento cu sector publico mester comunica mas? D. Unda bo persona ta ricibi informacion tocante sector publico? <ul style="list-style-type: none"> a. Ki canal di comunicacion bo persona ta uza? b. Cua canal di comunicacion bo ta frecuente mas? E. Bo ta critico cu e informacionnan cu bo ta ricibi? <ul style="list-style-type: none"> a. Si ta si, pakico? b. Si ta no, pakico no?
Comunicacion sector publico (SQ-2, SQ-3)	

-
- Compromiso civico y participacion (SQ-3, SQ-4)
- A. Bo a yega di scucha e termino compromiso civico (*civic engagement*)?
 - B. Bo persona por corda un campaña notabel di un compromiso civico?
 - a. E tabata tin un impacto riba bo persona?
 - b. Si ta si, pakico e tabata tin un impacto riba bo persona?
 - c. Si ta no, pakico e no tabata tin un impacto riba bo persona?
 - i. Kico lo por a haci miho?
 - C. Bo persona ta pensa cu sector publico, incluyendo Algemene Rekenkamer Aruba, mester compromete mas cu e ciudadanonan?
 - a. Si ta si, pakico?
 - b. Si ta no, pakico no?
 - D. Kico ta motiva bo y/of por motiva bo persona pa participa?
 - E. Bo persona lo ta interesa den amplia bo conocimiento tocante administracion publico?
 - a. Si ta si, pakico?
 - b. Si ta no, pakico no?
-

Percepcion di CAA y PFM

Percepcion di sector publico (SQ-1)

- A. Kico ta bo opinion tocante sector publico?
 - B. Kico ta afecta bo opinion tocante sector publico?
 - a. Medio di comunicacion ta afecta bo opinion?
 - b. Figura politico ta afecta bo opinion?
 - C. Con frecuente bo ta scucha tocante sector publico?
 - D. Unda bo persona ta ricibi informacion tocante sector publico?
 - a. Ki canal di comunicacion bo persona ta uza?
 - b. Cua canal di comunicacion bo ta uza mas frecuente?
 - E. Cua ta e areanan cu mas ta interesa bo persona tocante sector publico?
-

Percepcion di
Algemene
Rekenkamer Aruba
(CAA) y audits
(SQ-1)

- F. Bo persona ta familiar cu Algemene Rekenkamer Aruba?
- G. Kico bo persona sa tocante Algemene Rekenkamer Aruba?
 - a. Bo conoce e instituto su proposito y resultadonan?
 - b. Si ta si, con bo sa di esaki?
- H. Kico ta bo persona su opinion tocante e actividadnan di Algemene Rekenkamer Aruba?
- I. Con hopi bo persona ta scucha tocante Algemene Rekenkamer Aruba?
- J. Unda bo persona ta ricibi informacion tocante Algemene Rekenkamer Aruba?
 - a. Ki canal di comunicacion bo persona ta uza?
 - b. Cua canal di comunicacion bo ta frecuenta mas?

Percepcion di e
maneho financiero
publico (PFM)
(SQ-1)

- A. Bo a yega di scucha e termino maneho financiero publico (*public financial management*)?
 - B. Kico ta bo persona su pensamiento tocante maneho financiero publico na Aruba?
 - C. Cuanto informacion bo persona ta ricibi tocante PFM na Aruba?
 - a. Con frecuente bo persona ta scucha di PFM na Aruba?
 - b. Bo persona a yega di participa den discusion tocante PFM? Sea personal, academico of politicamente?
 - D. Unda bo persona ta ricibi informacion tocante PFM na Aruba?
 - a. Ki sorto di canal di comunicacion bo persona ta uza?
 - b. Cua sorto di canal bo persona ta frecuenta mas?
 - c. Di cua instituto bo persona ta ricibi informacion tocante PFM?
 - E. Bo persona ta critico cu e informacion cu bo ta ricibi?
 - a. Si ta si, pakico?
 - b. Si ta no, pakico no?
-

**Percepcion tocante
practica di
comunicacion**

Percepcion di
contenido y lenguahe
(SQ-2)

- A. Ki idioma bo persona ta papia?
 - B. Bo persona a yega di lesa un publicacion di Algemene Rekenkamer Aruba?
 - C. Bo persona ta haya cu e informacion di e publicacion ta cla y comprendibel?
 - a. E idioma ta comprendibel?
 - b. E contenido ta comprendibel?
 - c. Bo ta habil pa splica e contenido?
 - D. E cantidad di texto (falta di visual, p.e, grafico) den e publicacion ta motiva of demotiva bo persona pa lesa e publicacion?
 - E. Bo persona ta haya cu e publicacion ta relevante?
 - F. Ki recomendacion bo persona tin como un consumidor pa haci comunicacion di e publicacion mas efectivo?
-

Percepcion di uzamento di canal di Algemene Rekenkamer Aruba (SQ-2)	<ul style="list-style-type: none"> A. Ki canal bo persona ta pensa ora bo scucha “medio tradicional”? <ul style="list-style-type: none"> a. Bo persona ta haci uzo di e canalnan aki? b. Si ta si, pakico bo persona ta haci uzo di e canalnan aki? c. Si ta no, pakico bo persona no ta haci uzo di e canalnan aki? B. Ki canal bo persona ta pensa ora bo scucha “medio moderno”? <ul style="list-style-type: none"> a. Bo persona ta haci uzo di e canalnan aki? b. Si ta si, pakico bo persona ta haci uzo di e canalnan aki? c. Si ta no, pakico bo persona no ta haci uzo di e canalnan aki? C. Cua ta bo canalnan di comunicacion mas uza? D. Unda bo persona ta ricibi noticia? E. Bo persona a yega di bishita algun di Algemene Rekenkamer Aruba su canalnan di comunicacion online? <ul style="list-style-type: none"> a. Kico ta bo pensamiento tocante e website rekenkamer.aw? <ul style="list-style-type: none"> i. Kico ta bo pensamiento tocante e nabegacion di e website/ Bo persona ta haya cu e website ta facil pa nabega? ii. Kico ta bo pensamiento tocante e nabegacion di e publicacion/ Bo persona ta haya cu e publicacionnan ta facil pa haya? iii. Ki recomendacion bo persona tin como consumidor pa mehora e website? b. Kico ta bo pensamiento tocante nan pagina di LinkedIn? <ul style="list-style-type: none"> i. Kico ta bo pensamiento tocante nan publicacionnan? ii. Ki recomendacion bo persona tin como consumidor pa mehora e website?
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Communication Efficacy Measurement Measuring Communication Performance (SQ-3, SQ-4)	<ul style="list-style-type: none"> A. Bo persona ta participa den evaluacion di feedback pa compania? <ul style="list-style-type: none"> a. Si ta si, kico ta motiva bo persona pa participa? b. Si ta no, pakico no? B. Bo persona lo ta dispuesto pa evalua comunicacion di un organisacion publico? C. Bo persona a yega di participa anteriormente den un evaluacion di feedback pa comunicacion?
--	---

-
- D. Bo persona lo ta dispuesto pa participa den encuesta, sondeo y/of forma parti di grupo di enfoque di ciudadano pa duna feedback tocante con pa mehora comunicacion? -

Clausura

- A. Tin cualkier informacion adicional cu bo persona lo desea di comparti?
B. Con bo experiencia tabata cu e entrevista aki?
a. Cua ta algun punto di mehoracion?
-

Appendix B. Consent Form**Research Consent Form****Research Title**

‘Reducing the Democratic Deficit: Increasing Awareness of Public Financial Management and Fostering Critical Citizens’

Introduction

My name is Mauriëlle Tromp and I am a fourth-year student from the Organization, Governance and Management (OGM) program at the University of Aruba and supervised by Thaïs Franken. This document outlines the research guidelines, implications, and the rights as a participant.

Research Topic

Exploring how the Court of Audit, through communication, can increase awareness and cultivate critical citizens in regard to public financial management.

Research Objective

The objective and purpose of this research is to identify effective practices to increase awareness of the Court of Audit and its activities under citizens, and gain insight of citizen perception of public financial management.

Procedure

Participant	I am voluntarily participating in this research.
Participant Rights	I reserve the right to withdraw from this research at any moment and time. I reserve the right to decline answering a question.
Confidentiality	All and any identifiable information in relation to my identity are confidential with exception to the researcher and their supervisor.
Data Collection and Management	I give full permission for the researcher to record (audiotape) the interview. The acquired data is only to be used for this research and deleted following completion of the research project.

Additional Information

For any additional questions and/or concerns, feel free to contact the researcher.

E-mail: maurielle.tromp@student.ua.aw

Tel.: +297 #####

Participant Consent

By signing this document, I (*the participant*) confirm that I have been informed of the research, its implications, agree with statements stated under '*Procedure*', and consent to this research.

Participant

Date

Signature

Researcher Agreement

By signing this document, I (*the researcher*) confirm that the participant has been informed of the research and its implications. I believe that the participant is informed and understands the implications of participating in this research.

Researcher

Date

Signature

**Note: information and text were on printed and digital versions (Jotform) were identical*

Appendix C. Participant Recruitment Fliers

Appendix C.1 General participant recruitment flier



University of Aruba

Participants Needed for Research on Public Sector Communication

Help advance public sector communication by offering your perspective on effective communication practices and opinion on public finances.

You May be Eligible If You

- Are older than 18 years old
- A Dutch national living in Aruba
- A full-time student
- Employed in the public sector
- Employed in the private sector
- Employed in a non-profit organization
- A retiree / 60+ years old

Interested?
Register here!



Participation Involves

- Individual interview in person or online
- Maximum of 1 hour from start to finish.

For More Information
Please contact Mauriëlle M. Tromp at 297 592-2838
or email maurielle.tromp@student.ua.aw

Appendix C.2 Participant recruitment flier per group



Help advance public sector communication by offering your perspective on effective communication practices for public finance.

What is the Research About?

The topic of public finances has become increasingly relevant following the COVID-19 pandemic and the introduction of the Landspakket in return for liquidity support. The public sector has various aspects it can improve, including communication. The sector can improve this by identifying effective practices for communicating with a diverse set of stakeholders within the Aruban community. Improved communication may increase awareness and foster critical citizens for government activities

Research Methodology

This research is of qualitative nature. The data collection method will be through individual semi-structured interviews with support of a topic list.

You May Be Eligible if You

- Are 18 years and older
- Native or naturalized citizen
- Pursuing higher education
- Enrolled in a HBO or WO-program at University of Aruba (UA) or Instituto Pedagógico Aruba (IPA)

Are You Interested?



Researcher

Ms. Mauriëlle M. Tromp

Instituion

University of Aruba
Faculty of Arts & Science
Organization, Governance
and Management (OGM)

Contact:

 maurielle.tromp@student.ua.aw

 Tel.: +297 592-2838





PARTICIPANTS NEEDED FOR RESEARCH ON PUBLIC SECTOR COMMUNICATION

Help advance public sector communication
by offering your perspective on effective
communication practices for public finance.

YOU MAY BE ELIGIBLE IF YOU
Dutch national living in Aruba
Employed in the private sector
18 Years or older

PARTICIPATION INVOLVES
Individual interview in person or online
Maximum of 1 hour from start to finish.



**ARE YOU INTERESTED?
REGISTER HERE!**

For More Information
Contact Mauriëlle M. Tromp
via telephone at 297 592-2838
or email maurielle.tromp@student.ua.aw

PARTICIPANTS NEEDED FOR RESEARCH

on Public Sector Communication

ELIGIBILITY

Dutch national living in Aruba
Employed in public sector
18 Years or older



REGISTER HERE

Participation involves an individual interview in person or online of maximum of 1 hour

FOR MORE INFORMATION OR TO REGISTER

Please contact Mauriëlle M. Tromp at 297 592-2838 or
email maurielle.tromp@student.ua.aw



University of Aruba



University of Aruba

Ta Busca Participante pa Investigacion tocante Comunicacion di Sector Publico



YUDA AVANSA COMUNICACION DEN SECTOR PUBLICO DOOR DI OFRECE BO OPINION DEN UN ENTREVISTA DI 1 ORA MAXIMUM.

1. Nacionalidad Hulandes y ta biba na Aruba
2. Ta pensionado cu edad minimo di 60 aña
3. No ta emplea

REGISTRA AKI!

Pa Mas Informacion
Por fabor tuma contacto cu Mauriëlle M. Tromp na 297 592-2838
of email maurielle.tromp@student.ua.aw



Appendix C.3 Research Participation Invitation (E-mail version)

Research Participation Invitation***Reducing the Democratic Deficit: An Exploratory Research****Increasing Awareness of Public Financial Management and Fostering Critical Citizens***Researcher**

picture

Ms. Mauriëlle M. Tromp

Research TopicPublic Sector
Communication**Institution**University of Aruba
Faculty of Arts & Science
Organization, Governance
and Management (OGM)**Additional Information***For questions, contact me:*E.:
maurielle.tromp@student.ua
.aw

Tel.: +297 #####

The Court of Audit (Algemene Rekenkamer) is constitutionally charged with investigating and reporting on public financial management in Aruba. The topic of public finances has become increasingly relevant following the COVID-19 pandemic and the introduction of the Landspakket.

As a public body, the Court of Audit faces communication challenges. The institute can improve their communication by identifying the proper channels for a diverse set of stakeholders within the Aruban community. The institute can effectively communicate and increase public access to their reports. Increased awareness of public financial management may foster critical citizens, who may be more critical of those in the executive and legislative branches of government.

Research Objectives

This research has a series of objectives aimed at identifying effective communication practices for public sector communication, with focus on the Court of Audit.

1. Identify effective practices to increase awareness of the Court of Audit and its activities under citizens, gain overview of citizens' knowledge regarding public financial management
2. Contribute to the Aruba Country Package, Theme A: Financial Management. Measure A.1. Strengthening the Court of Audit
3. Contribute to the sustainable development of Aruba and the UN Agenda 2030 Sustainable Development Goals (SDGs)

Research Methodology

This research is of qualitative nature. The data collection method will be through semi-structured interviews with support of a topic list. Acquired data will be analyzed through thematic analysis via NVivo to determine recurring themes and patterns for drawing conclusions and results.

Themes

The main themes in this research are communication, public sector communication, Court of Audit, and public financial management.

*If you wish to participate in this research, please register via the following form. All responses are appreciated. Thank you in advance for your interest and cooperation. **Register via Link.***

Appendix D. Participant Registration Form Questions**Appendix D.1 English Version**

Dear participant,

My name is Mauriëlle Tromp and I am a student from the Organization, Governance and Management (OGM) program at the University of Aruba. As a part of my thesis, I am conducting research on increasing awareness of public financial management and fostering critical citizens in Aruba. Registering and participating in the research is completely voluntary. By registering, you indicate your interest in participating in an interview for the research. Your identity and information is treated with the utmost confidentiality and will not be shared with any other outside party. If you meet the participant requirements I will contact you in the upcoming week(s). Thank you for registering and for any questions or concerns, you can contact me at maurielle.tromp@student.ua.aw or +297 #####

—

Do you live in Aruba?

- Yes
- No

Do you have Dutch nationality?

- Yes
- No

Age: ###

First and Last Name: ###

E-mail: ###

Telephone Number: ###

What is your current employment status?

- Student
- Employed
- Unemployed
- Retired
- Other: ###

Current Educational Institution (if applicable)

- University of Aruba (UA)
- Aruba Pedagogical Institute (IPA)

Current Program and Faculty (if applicable): ###

What sector are you employed in? (if applicable)

- Public sector
- Private sector
- Educational sector
- Non-profit organization (NGO)
- Other: ###

Please confirm your interest in participating in the research

- Yes, I confirm my interest in participating
- No, I do not want to participate

Appendix D.2 Version na Papiamento

Estimado participante,

Mi nomber ta Mauriëlle Tromp y mi ta un estudiante di e programa Organization, Governance and Management (OGM) na Universidad di Aruba. Como parti di mi tesis, mi ta realisando un investigacion tocante con pa aumenta consciencia di finansas publico y fomenta ciudadano critico na Aruba. Registracion y participacion den e investigacion ta completamente boluntario. Door di registra bo persona ta indica cu ta interesa den un entrevista pa cu e investigacion. Bo persona su identidad y tur informacion someti ta trata confidencialmente, no lo comparti esaki cu ningun partido externo. Si bo persona ta cumpli cu e rekisito di participante, lo mi tuma contacto cu bo persona den e proximo siman(nan). Mi ta gradici bo persona pa registra y pa cualkier pregunta por tuma contacto cu mi persona na maurielle.tromp@student.ua.aw of +297 #####

—

Bo persona ta biba na Aruba?

- Si
- No

Bo persona ta di nacionalidad Hulandes?

- Si
- No

Edad: ###

Number y Fam: ###

Number di Telefon: ###

Kico ta bo persona su status di empleo?

- Studiante
- Emplea
- Desemplea
- Pensionado
- Other: ###

Institucion di Estudio Actual (si ta aplicabel)

- Universidad di Aruba (UA)
- Instituto Pedagogico Aruba (IPA)

Estudio y Facultad Actual (si ta aplicabel): ###

Den cua sector bo persona ta emplea? (si ta aplicabel)

- Sector publico
- Sector priva
- Sector educacional
- Instancia sin fin di luho (NGO/Nonprofit)
- Other: ###

Bo persona por confirma su interes den participa den e investigacion?

- Si, mi persona ta interesa den participa
- No, mi persona no kier participa

Appendix E. Participant Checklist

Audience	Inclusion Criteria	Exclusion Criteria
All participants	18 years and older Dutch citizenship Resident of Aruba Understands consent form	Varies per audience
Public sector	Civil servant (contractual/statutory)	No audience overlap
Private sector	Privately company staff	No audience overlap
Tertiary sector	Educators, NGO/CSO staff	No audience overlap
University student	Pursuing higher education (UA/IPA)	Certificate program students; e.g Academic Foundation Year at UA
Senior citizen	65 years and older Retired	Active in workforce No audience overlap

Appendix F. Thematic Analysis

I don't think I recall any civic engagement campaigns. I think it's important for the public sector to engage with the community to show that they care, because i feel like perception right now, is mostly that they, because they're the public sector its like no tin regla of no tin any like, niun hende no ta push nan pa do better. so I feel like if they engage with the community it shows like hey there's a connection between us. I think it's important to have a connection with the community and wouldn't mind partaking in civic engagement campaigns, it's in the middle. I like wouldn't go out of my way to like 'hey i want to' but if the occasion arises and its something fun or something I'm interested in yeah, i would go.

Note: Snippet shown to maintain participant anonymity

- Pink: Perspectives on public sector, PFM and the Court of Audit (SQ1)
- Blue: Preferences on public sector/Court of Audit communication practices (SQ2)
- Green: Court of Audit communication relevancy and recommendations (SQ3)
- Orange: Communication performance measurement participation (SQ4)

Appendix G. Participant Overview

Audience	Quantity	Gender	Age	Highest Educational Attainment
Public sector	3	Female	49	• Vocational Degree (MBO)
		Female	51	• Master's Degree
		Female	51	• Unclear
Private sector	3	Male	30	• Bachelor's Degree (HBO)
		Male	47	• Master's Degree
		Male	60	• MULO
Tertiary sector	3	Female	29	• Bachelor's Degree (HBO)
		Female	32	• Bachelor's Degree (HBO)
		Female	32	• Bachelor's Degree (HBO)
University Student	3	Female	21	• Vocational Degree (MBO)
		Male	24	• Vocational Degree (MBO)
		Female	24	• High School (HAVO)
Senior Citizen	3	Male	66	• Bachelor's Degree (HBO)
		Female	69	• Bachelor's Degree (HBO)
		Female	70	• Bachelor's Degree (HBO)

Appendix H. Translations of Participant Quotes

Participant 1, personal communication, June 15th, 2022.

The public sector sees things as if it is a free-for-all. People do not take everything seriously. I feel like the perception right now is that there are no rules (*“Public sector nan ta wak cos as it's kinda like a free-for-all. Hende no ta get tuma tur cos na serio. I feel like the perception right now it's like no tin regla”*).

Participant 7, personal communication, June 27th, 2022.

I follow tax and things that have an impact on my job, apart from that I do not have much interest in stressing about the government and prefer to see my family or close people progress. I make sure to stay updated in the field that I am employed in (*“Mi ta sigui belasting y cosnan cu tin impacto riba mi trabou, pero los di esey mi no tin mucho interes den sinta stress den gobierno y prefera di wak mi famia of hendenan serca progressa. Mi ta zorg pa keda up to date den area cu mi ta emplea den dje”*).

Participant 14, personal communication, September 22nd, 2022.

My view of public finances is leaning toward negative. In recent times, due to the pandemic, I hear more regarding public finances due to COHO and the deficit is big (*“Mi bista di finansas publico ta leaning toward negatief. Ultimo tempo pa via di pandemia mi ta tende mas di finansas publico door di COHO y e deficit ta grandi”*).

Participant 9, personal communication, July 22nd, 2022.

That they publish the information is good but they do not have a function, their function is to technically bring forth information and that information has to be at the least be used by the government (*“Cu nan ta saca e informacion ta bon pero nan no tin un functie, nan functie ta pa eigenlijk trece e informacion dilanti y e informacion tin cu por lo menos wordo uza door di gobierno”*).

Participant 10, personal communication, August 25th, 2022.

It is good that they conduct audits but if nothing is done with the results we stay in a vicious circle (*“Ta bon cu nan ta haci onderzoek pero si nada wordo haci cu e resultatonan nos ta keda den un vicieuze cirkel”*).

Participant 2, personal communication, June 15th, 2022.

Maybe there is an audit that touched me, for example that I unconsciously fell into (*"Porta tin un onderzoek cu a toca ami, por ehempel cu ami a inconsientemente a cay aden"*).

Participant 4, personal communication, June 21st, 2022.

They communicate little and that is their role, until the audit is finalized we do not hear anything.

They are very quiet but I do not search for them either (*"Nan ta comunica poco y esey ta di nan rol, te ora e onderzoek ta cla nos no ta tende nada. Nan ta hopi keto pero mi no ta cana busca nan tampoco"*).

Participant 9, personal communication, July 22nd, 2022.

Public sector communication does not exist, it is merely the political party that is in office. The political party misuses the public sector along with media (*"Comunicacion di sector publico no ta existi, ta gewoon e partido politico cu ta na mando. E partido politico ta mal uza e sector publico hunto cu media"*).

Participant 10, personal communication, August 25th, 2022.

Media has an effect on my opinion, if they are more toward one party or politician that is in office they will guide you one direction and later you see that things are not that way (*"Media tambe tin efecto riba mi opinion, si nan ta mas riba un partido of politico cu ta mando nan ta guia bo un banda y despues bo ta wak cu no ta asina"*).

Participant 12, personal communication, August 30th, 2022.

I select certain information because in media too we have the tendency that the media is also very polarized and you find that they too lean more toward one side so you have to see what is realistic, what is true, you have to go see if it makes sense (*"Mi ta selecta cierto informacionnan,*

paso den media tambe nos tin e neiging cu e media tambe ta hopi polarisa anto caminda cu bo ta haya tambe cu nan trek mas cue otro anto bo mester wak kico ta realistico, kico ta di berdad, bo tin cu bai wak si e ta cuadra”).

Participant 8, personal communication, July 11th, 2022.

In general I receive information about the public sector lately from social media, like Facebook where Ministers post every time (*“En general, mi ta ricibi informacion over di sector publico lately via social media, Facebook asina caminda cada bes ministers ta post”).*

Participant 5, personal communication, June 22nd, 2022.

Although they are biased they give you a lot of information, it is easy and on-demand (*“Aunke nan ta biased nan ta duna bo hopi informacion, e ta facil y on-demand”).*

Participant 15, personal communication, September 27th, 2022.

As a retiree I get information from ex-colleagues or people that I know that are still in the field that inform me of things that are happening. A lot of mouth-to-mouth (*“Como pensionado mi ta haya informacion di ex-coleganan of hendenan cu mi conoce ainda den veld ta informa mi di cosnan andando. Hopi mouth-to-mouth”).*

Participant 10, personal communication, August 25th, 2022.

The information is loud and clear, the content and language is detailed. The amount of text motivates me still, because of the details, it explains it to me (*“E informacion ta luid en duidelijk, e contenido y lenguahe ta gedetailleerd. E cantidad di texto ta motiva mi toch, door di e detalles, e ta splica mi”).*

Participant 12, personal communication, August 30th, 2022.

It would be good for the website to be in another language, seeing as we are a multicultural

island, everyone should be able to read it. Papiamentu, Dutch, and English would be good for everyone to understand (*“Lo ta bon pa e website ta na otro idioma, mirando nos ta un isla multicultural, tur hende mester por tin e abilidad di les'e. Papiamento, Hulandes, Ingles lo ta bon pa tur hende por compronde”*).

Participant 5, personal communication, June 22nd, 2022.

Visual aides help. I think visuals are always better, colors, columns, tables would be good.

Percentage of goal achieved would be good too, then more sector of goal achieved, bullet points and recommendations to reach the goal faster. Recommendations are for the publication to have more graphics, the summary has no graphics and is very long (*“Visual aides ta yuda. Mi ta kere visual semper ta miho, color, balki, un tabel lo ta bon. Percentage of goal achieved tambe lo ta bon, despues mas sector di goal achieved, bullet points y recommendations pa yega na e goal mas lihe. Recomendacion pa cu e publicacion ta mas graphics, e resumen no tin graphics y e ta hopi largo”*).

Participant 4, personal communication, June 21st, 2022.

The publications should be translated to the level of the community. The Old Dutch language and jargon is not understandable for everyone (*“E publicacionnan tin cu wordo vertaald na e nivel di comunidad. E Oudnederlands taal y vaktermen di bo profesion no ta comprendibel pa tur hende”*).

Participant 4, personal communication, June 21st, 2022.

They can present to Parliament but also to the community, in a press conference, maybe they should do something once a year like ‘Court of Audit Day’ and explain what they do or are busy with at that moment. I think to make the publications more attractive to the public to read, they

can make presentations of the press conferences and go over the headlines, the summary and the main goal of the audit project and findings (*“Por presenta na Staten pero tambe na pueblo, un conferencia di prensa, porta nan mester haci algo l biaha pa aña manera 'Rekenkamerdag' y splica kico nan ta haci of bezig cu ne na e momento ey. Mi ta kere pa haci publicacion mas aantrekkelijk pa publico por lesa ta haci presentacion di dje presconferenties y bai over di e hooflijnen, over samenvatting y overig doel di e onderzoek y bevindingen”*).

Participant 15, personal communication, September 27th, 2022.

They should bring more information forward to the public and publish where the people can find information of theirs (*“Nan mester trece mas informacion pa e publico y publica caminda e hendenan por haya e informacion di nan”*).

Participant 12, personal communication, August 30th, 2022.

If there is better communication from the Court of Audit, this can be used instead of media. This way we are not influenced through news by third persons, you get the concrete information (*“Si tin mihor comunicacion di Algemene Rekenkamer lo por uza esaki enbes di media. Asina nos no lo wordo influencia door di noticia di derde personen, bo ta haya informacion concreto”*).