

# How do Supreme Audit Institutions reflect societal change? A Prosopographical Analysis of Top Civil Servants in the German States (1945–2022)

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**Abstract:** Research on top civil servants reveals the increasing heterogeneity within this once rather homogeneous group across many countries in recent decades. While changes in the composition of administrative elites in government departments and agencies in different countries have received considerable attention in existing literature, top civil servants in Supreme Audit Institutions (SAI) have so far hardly been considered. In light of this gap, this article investigates the change of socio-demographic and career backgrounds among SAI presidents in the German states over more than 70 years (1945–2022), utilizing prosopographical data. The results indicate larger changes with regard to gender representation and study background, whereas age, career background, and educational degree have undergone only moderate changes.

**Keywords:** elite, organizational change, representative bureaucracy, civil servants, audit institutions

## Wie reflektieren Rechnungshöfe gesellschaftlichen Wandel? Eine prosopographische Analyse zu Rechnungshofpräsidenten in den deutschen Bundesländern 1945 bis 2022

**Zusammenfassung:** Die Forschung zu Verwaltungseliten zeigt, dass diese früher sehr homogene Gruppe im Laufe der letzten Jahrzehnte in vielen Ländern zunehmend heterogener geworden ist. Während es zahlreiche Studien gibt, die sich mit diesbezüglichen Wandlungsprozessen für die Leitungsebene von Ministerien und zentralen Verwaltungsbehörden in verschiedenen Ländern beschäftigen, wurden Rechnungshöfe bisher kaum aus dieser Perspektive erforscht. Diese Forschungslücke wird in diesem Artikel aufgegriffen, indem Veränderungen in den soziodemographischen Merkmalen und im Karrier hintergrund der Rechnungshofpräsidenten aller Bundesländer in Deutschland über einen Zeitraum von mehr als 70 Jahren (1945–2022) auf Basis eines mit prosopographischen Methoden erstellten Datensatzes untersucht werden. Im Ergebnis zeigen sich mit Ausnahme der Faktoren Geschlecht und Studienhintergrund nur moderate Veränderungen in den untersuchten Merkmalen.

**Schlagworte:** Eliten, organisationaler Wandel, Beamte, Rechnungshof, repräsentative Bürokratie

## 1 Introduction

In the face of significant societal and technological change, public administrations have to adapt. A large body of literature, therefore, focusses on administrative change, administrative reforms or even administrative transformation (Hammerschmid et al., 2016; Pollitt & Bouckaert, 2017; Torfing et al., 2019). Top civil servants, i.e., individuals in the highest hierarchical layers of public administrations, are usually seen as particularly important actors in these change processes, or the lack thereof (e.g. Rahman et al., 2023). They can act as promoters or preventers of organizational change (Bankins et al., 2017).

The appointment of top civil servants is based on various factors, including both merit-based and political criteria (Bach & Veit, 2018). The latter comprise not only party political and personal loyalty but also symbolic features: in times of medialization and digitalization, top civil servants find themselves operating much more in the public eye than in the past (Fink, 2020; Grube, 2019). Their socio-demographic and career background is, therefore, increasingly becoming a political issue (Kennedy, 2014). The traditional dominance of highly educated, male top civil servants with a long-term career background in public administration is being questioned. As a consequence, the group of top civil servants has become more diverse in many countries in recent decades. Changes refer, e.g., to an increasing share of women, a more diverse disciplinary study background, or more external recruitments (e.g. Trangbæk, 2022).

Interpreting these changes solely as a response to the increasing call for a more equal representation of different societal groups in top administrative positions, would, however, be too simplistic. The opening process of the administrative elite is more far-reaching as it reflects societal megatrends such as individualization and pluralization. Moreover, the economization of the public sector in connection with New Public Management (NPM) inspired reforms, has changed the recruitment criteria and career background of top civil servants in many countries (Van Wart et al., 2015). In a similar vein, the digital transformation of public administration might leave its traces in the profile of top civil servants. The speed and extent of change in top civil servants' socio-demographic and career-related characteristics, however, varies across countries and across organizations.

Most empirical research on these change dynamics focusses on top civil servants in government departments and agencies (e.g. Trangbæk, 2022). Top civil servants in Supreme Audit Institutions (SAI), however, are widely ignored so far (Seyfried, 2011; 2018). This is stunning given the important role of SAI as watchdogs of public accountability and as agents of administrative reform (Johnsen et al., 2019; Sulkowski & Dobrowolski, 2021). The article takes this research gap as a starting point. Based on data from the German states (*Länder*), it aims at describing and discussing change in the demographic characteristics and career background of SAI presidents.

Empirically, the article is based on a prosopographical analysis. The prosopographical approach is well-established in research on political and administrative elites (e.g. Brans et al., 2023; Elgie, 2020). By means of prosopography, researchers explore “the common background characteristics of a group of actors in history by means of a collective study of their lives” (Stone, 1971, p. 46) and use both descriptive and inferential statistics to analyse their data (e.g. Askim et al., 2021). In public administration research, the prosopographical approach has been used to answer questions concerning, among others, the representativeness of

administrative elites, their politicization, or their career background (Bach & Veit, 2018; Cooper, 2020; Meyer-Sahling & Toth, 2020).

To map change in SAI presidents over time, we compiled an original dataset comprising biographical data on almost all SAI presidents at the state level in Germany from 1945 to 2022. Data was drawn from different sources such as public archives, official websites, SAI publications, and press articles. To investigate the overall degree of change over time, we document the degree of change in each single appointment decision compared to the traditional prototype of SAI presidents, i. e., male candidates aged over 50 years with a law degree and a PhD who have a career background in public administration or politics (Mann, 1981).

## 2 Supreme Audit Institutions: Tasks, Structure and Leadership

SAI play an important role in the political and administrative life in different jurisdictions; they are considered an important “pillar” in democratic systems (Dye & Stapenhurst, 1998). The first German SAI dates back to the beginning of the 18<sup>th</sup> century, when the Prussian king founded the General Accounting Chamber in 1714. Their modern successors at state level were re-established after the end of the second world war, in the years 1945 to 1948. SAI traditionally audit the regularity and legality of administrative actions and the economic use of budgets (Engels, 2014). In the last decades, their focus has broadened, and they have become more policy-oriented and managerial organizations (e. g. Bonollo, 2019). This development has been closely connected to more general trends in public administration, in particular the NPM reform movement (Jantz et al., 2015) and the so-called “audit explosion” (Power, 2005). This has affected the work of SAI in several ways. First and foremost, the importance of managerialist criteria in auditing was strengthened (Pollitt & Summa, 1997, p. 334). Evaluations and, in a wider sense, performance assessments have become standard tools in the work of SAI (Jantz et al., 2015; Torres et al., 2019). Second, the concepts of autonomy and accountability pushed forward by NPM reforms implied that more autonomous public organizations increasingly have to justify and legitimize their actions (Pierre & Fine Licht, 2019; Vogel, 2012). This strengthened the role of SAI as watchdogs of public accountability. Third, chains of delegation became more complex and blurred through NPM reforms which made auditing more important to gain insights into administrative practices and procedures. In some NPM forerunner countries such as the United Kingdom, SAI even “became explicit instruments of public management reform with a key role in monitoring the activities of the state with ever more regulatory and oversight functions” (Power, 2005, p. 329). Germany is categorized as reluctant NPM reformer (Pollitt & Bouckaert, 2017). Nevertheless, SAI in Germany have also expanded their tasks and now act as promoters of public sector reform, e. g., in the context of digitalization. In recent years, a further expansion of the role of SAI is discussed in the literature focusing on ethical auditing (Bringselius, 2018) and environmental auditing (Smith et al., 2021). The changing role and expanded mandate of SAI as well as their higher political impact (e. g. Walter, 2023) is accompanied by an increasing relevance of external affairs (Wille et al., 2021). For example, it is now very common for SAI to have their own press office and communication strategy (González et al., 2008).

SAI in Germany have a collegiate or board of auditors, headed by the SAI president. The collegiates of state SAI consist of four (Bremen) to fifteen (North Rhine-Westphalia) members depending on the size of the state and its public service. Vertical cooperation between the Federal Court of Auditors and state SAI as well as horizontal cooperation between different state SAI regularly occurs in selected areas (Wedel, 2005). For example, the state SAI co-operate horizontally in auditing procedures of public broadcasters who are constituted for more than one state.

Candidates for state SAI presidentship are nominated either by the state parliament, the head of state government, or the State Cabinet. They are elected by parliament with either absolute (i.e. more than 50 percent, e.g. Bavaria or Baden-Wuerttemberg) or qualified majority (i.e. at least two-thirds of the votes of the state parliament, e.g. Saxony or Lower Saxony). SAI presidents as well as all collegiate members are formally independent in their actions, enjoying the same legal status as judges. Each member assumes responsibility for a particular auditing sector and heads a directorate within the SAI. State SAI presidents hold a unique position within the collegiate of auditors, possessing broad organizational authority, including the ability to restructure various auditing fields. Additionally, they are entitled to be heard during the appointment process for the vice president and other collegiate members (Schäfer, 1981; Wedel, 2005). Moreover, SAI presidents serve as the primary representatives of their institutions. However, in practice, they function as *primus inter pares* (Seyfried, 2016; Umbach & Dollinger, 2007). They are bound by the decisions of the collegiate, which serves as the collective decision-making body of each SAI. The collegiate operates based on majority decisions, with the president's voice only becoming influential in the event of a tied vote among collegiate members. In fact, the president could even be overruled by the collegiate through a simple majority vote which, however, hardly ever happens in practice. The decision-making style within SAI is typically consensus-oriented (similar to Cabinet Governments in Germany). Disputes are commonly resolved through negotiation before reaching a final formal decision (Klappstein, 2000).

Previous research on SAI presidents has revealed that they are mostly male, highly educated party members with a law degree. At the time of their election, they are typically over 50 years old and have longstanding work experience in the civil service, often in state ministries (Mann, 1981; Seyfried, 2016). Because so far, longitudinal studies have been lacking, this article explores whether this typical description of SAI presidents (still) holds true. It is the main goal of this study to describe changes in the social and occupational profile of SAI presidents and to discuss possible explanations for the mode and extent of change compared to other top civil servants in Germany.

### 3 Change in state SAI presidents' socio-demographic and career profile

Our fundamental assumption is that SAI presidents are subject to similar dynamics of change as other top civil servants (e.g. Kennedy, 2014; Trangbæk, 2022). Consequently, we anticipate observing analogous patterns of change over time, much like those experienced by other top civil servants working in ministries and agencies in Germany. This theoretical

expectation is based on new institutionalism in organization theory. SAI belong to the executive branch of government; they are bureaucratic organizations and part of the civil service. Classified as entities belonging to the “highest state administration” (*oberste Landesbehörden*), their formal status is comparable to state ministries. However, unlike state ministries, they are not led by politicians (ministers) and a ‘political civil servants’ appointed at the discretion of the minister. Instead, SAI are headed by a president with a maximum term of 12 years or until they reach retirement age. As agency heads, they cannot be dismissed (or placed in ‘temporary retirement’) by a minister.

The expectation of parallel change dynamics as observed in ministries and agencies is rooted in the new institutionalist concepts of (1) external demands prompting alterations in the formal structure and in the top-level personnel of organizations (Meyer & Rowan, 1977), and (2) isomorphic tendencies within the same organizational field (DiMaggio & Powell, 1991). Consequently, similar external pressures and isomorphic forces result in comparable changes in the profile of top civil servants in ministries, agencies and SAI. Recognizing that SAI presidents occupy a hybrid position, akin to federal commissioners, as they are (1) elected by the parliament, and (2) independent and not subordinated to the wishes of the current government, it is reasonable to expect a profile and change dynamics that reflect this hybrid nature. Thus, while we anticipate changes in SAI presidents to resemble those in other top civil service positions, we also anticipate these changes to be less incremental and more disruptive when it comes to characteristics of high political significance. In particular, we expect the share of women in SAI president positions to change more rapidly than in other top civil service positions, given their hybrid position and more active political role in recent decades (see section 2). In the following paragraphs, we delve into the anticipated developments in more detail. This includes changes in the educational background of SAI presidents (a decrease in law graduates) and their academic degrees (fewer holders of doctoral degrees), their age at the time of election (younger age), as well as changes in their career backgrounds (a decrease in traditional recruitments, such as appointments from politics and administration).

The increased share of women in both top political and civil service positions is possibly the most obvious and most pronounced change development described in the literature. It can be observed in many different jurisdictions, although the speed and the extent of change vary both across countries and across organizations. The lacking passive representation of women in different societal sectors as a reflection of inequalities and differences of power in society (Gaxie, 2018) has been criticized for a long time. Efforts to change this situation for the public sphere have first been focussed on the political sector, i. e., on the share of women in parliaments and government or in party offices (e. g., Ruedin, 2013). Later on, the low share of women in leadership positions in public administration also became a topic of both public and academic debate (Groeneveld et al., 2020). A considerable under-representation of women among top civil servants in different countries with increasing tendencies only emerging in the most recent decades, have been described by various empirical studies (e. g., Rouban, 2013; Trangbæk, 2022). It has also been shown that particularly the most prestigious leadership positions are less accessible for women than for men (Gram & Grøn, 2020). In Germany, an increase in the share of women in administrative top positions at federal level did not start until the late 1990s (Strobel et al., 2021). A similar development of an increasing share of women has been described for top positions in German state ministries (Vedder & Veit, 2017). Today, in Germany (as in many other countries), the share of women among top civil servants is, although still lower than among executive politicians, higher than ever in the German history.

While top civil servants typically have achieved a university degree, the subject of study differs across countries. In the UK, for instance, many top civil servants have a university degree from “Oxbridge” (Oxford or Cambridge), often in the field of humanities (Greer & Jarman, 2010). In France, university education for future top civil servants is provided by the Institut National du Service Public (until 2021: by the ENA) and has its main disciplinary foundation in political science and public administration (Bezes & Jeannot, 2011). Thus, in both countries traditional institutions for the education of the administrative elite, with a more (France) or less (UK) distinct disciplinary profile, exist, even though the UK system is much more open to graduates from other universities than the French system. In Germany, a comparable institution does not exist. The traditional background of higher civil servants is in law (Derlien, 1990), and graduates come from many different universities across the country (Strobel et al., 2021). Compared to, e.g., Sweden – a country with a similarly high share of law graduates among administrative leaders until the 1960s – the opening process of the higher civil service for other disciplinary backgrounds went rather slowly in Germany (Veit, 2010). Studies on top civil servants at federal and state level nevertheless reveal a decreasing share of individuals with a law degree and an increasing share of top officials with an educational background in other subjects such as economics or social sciences since the 1970s (Ebinger et al., 2018; Vedder & Veit, 2017). Nonetheless, law still is the most common study background of top civil servants (Beneke et al., 2023; Strobel et al., 2021).

An increase in the share of individuals with a doctoral degree in leadership positions in public administration has been described as a general trend for some countries (Van Wart et al., 2015). This trend has been interpreted as reflecting growing demands and an increasing complexity of leadership tasks in public administration. In Germany, however, the trend is diametrical (Strobel et al., 2021). This can be explained by historical roots: Top civil servants in Germany traditionally formed a very elitist and small group of highly educated individuals (Strobel & Veit, 2021). After the end of World War II, the creation of a meritocratic public administration with the most competent individuals at the top, was of high priority. Therefore, 70 per cent of all top civil servants in federal ministries in the first election period of the federal parliament (1949–1953) had a doctoral degree. This share decreased over time to less than 40 per cent (Strobel et al., 2021). At state level, this share is smaller (Vedder & Veit, 2017) even though data covering longer periods is lacking.

The age of top civil servants at the time of their appointments is usually over 50 years. This is not surprising as extensive experience in leadership positions in the public sector is traditionally considered a precondition for being appointed to the top administrative level. For top civil servants in federal ministries, longitudinal data on the age at appointment is available: It shows a rather small variation in average between 1949 and 2018 with a slightly higher average age since the 1990s compared to before 1990, i.e. there is no decreasing trend in age of top civil servants in federal ministries (Strobel et al., 2021). A younger age of individuals in top positions is, however, often associated with more innovation and modernity within an organization even though some research findings question this assumption (Frosch, 2011). For state SAI as possible agents of public sector reform the actual and symbolic role of a comparable young SAI president might be particularly important.

The hierarchical and legalistic character of Weberian bureaucracy combined with privileges such as a high job security and a good pension scheme foster the stabilization of internal career paths in public administration. Top positions are filled by internal candidates in many countries, and changes in career patterns occur rather incrementally than abrupt (see also

Emery et al., 2014). The NPM movement questioned this traditional path by calling for more competition, openness and mobility. In particular, the opening of top civil service positions for external candidates with private sector management experience was demanded (Emery et al., 2014). As a consequence, some countries observed more external recruitments to leadership positions (Hine & Peele, 2016; Maor & Stevens, 1997). For Germany, empirical studies reveal that recruiting top officials directly from the private sector is still a rare exception (Hüther & Veit, 2016; Strobel et al., 2021). It is argued that external candidates lack the necessary knowledge of administrative culture and of the internal structures and processes in public administration (*Dienstwissen*). This reflects the comparably low influence of NPM in Germany (Bach, 2014; Pollitt & Bouckaert, 2017) and confirms the Weberian and legalistic character of German public administration (Kuhlmann & Wollmann, 2019). Based on these observations, we expect that, similar to other areas of the public sector, recruitments from the private sector have not increased for SAI presidents in Germany. Instead, we expect the notion of independence – which is inherent to SAI but also to the NPM movement – to be reflected in a decreasing number of recruitments from the political sector as well as from state ministries and agencies. Since private-sector recruitments are not very likely for the German case, we expect the number of internal recruitments from the auditing sector as well as from the legal branch to be increasing.

#### 4 Data and Methods

Our investigation is built upon a unique dataset. SAI not only belong to those organizations in the public sector that are rarely investigated but are also rather intransparent regarding output or staff (etc.) in comparison to other organizations such as, e.g., ministries. Hence, data on SAI presidents in Germany is only partially publicly available. For SAI presidents who are currently in office, biographical data can easily be collected via the organizations' websites. But for individuals who were in office years or even decades ago, this is quite a challenging task. For those who had a remarkable political or administrative career, it is possible to find valid biographical information on Wikipedia or on Munzinger's Archive. Although Wikipedia is a contested scientific source, it is considered an adequate instrument for collecting biographical data of individuals who have been in the public sphere (Fleischer & Seyfried, 2015). Hence, we do not use Wikipedia as a scientific tool but as a provider of raw data.

Hence, we searched for information in various sources: beyond SAI websites, Wikipedia and Online Archives we scoured newspaper archives and consulted official press releases. If necessary, we additionally contacted the SAI and asked for the CVs of the former presidents for scientific research. By combining these different strategies of data collection, we compiled a dataset that contains biographical data on nearly all SAI presidents in Germany at the state level since 1945 (N=113). The GDR is excluded, i.e., for the Eastern German territory SAI presidents are coded only for the time after unification in 1990. For our investigation, we coded the CVs until the appointment as SAI president. We coded variables on socio-demographics, education and career.

For our investigation we relied on descriptive statistics in a longitudinal approach. In order to make temporal developments visible, we assigned the cases in the dataset to six

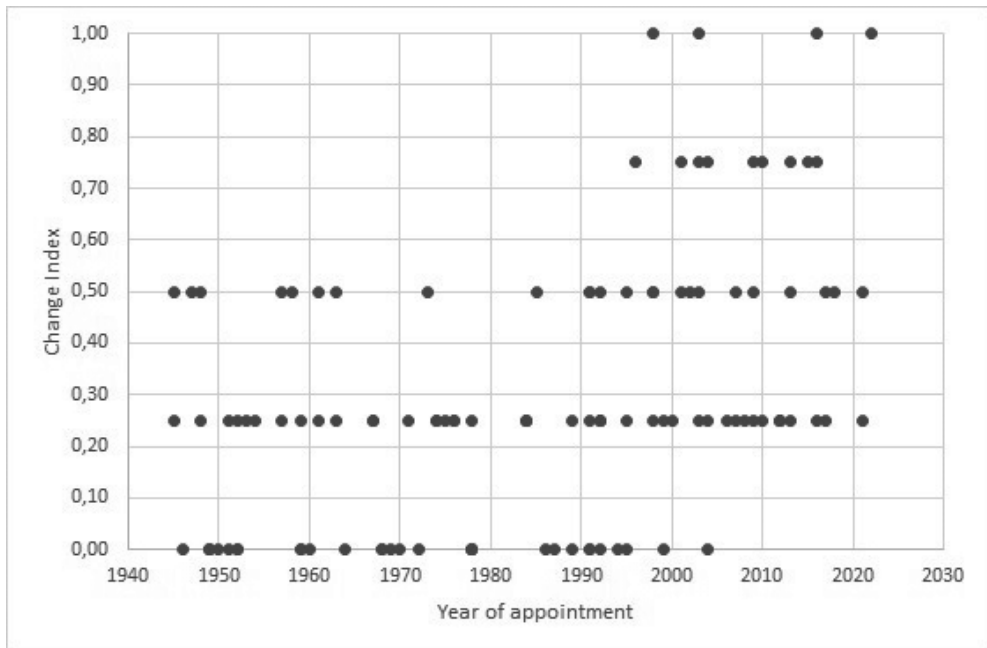
different cohorts depending on the year of their election. Each cohort comprises ten years. In total, we established eight distinct cohorts, each spanning a single decade (with two exceptions: the first cohort encompasses a shorter time frame since the first state SAI president in West Germany after WW II assumed office in 1945, and the last cohort covers a slightly longer time period, as indicated in *Table 1*). For our data analysis, we employed cross-tabulations and frequency distributions to offer comprehensive insights into the changes in socio-demographic data and career profiles of SAI presidents. When deemed necessary, we supplemented the analysis with qualitative information and additional details to provide analytical context. Furthermore, we created a change index to quantify the overall degree of change over time. The change index comprises the five variables discussed in section 3, treated as dummy variables: gender (0=male/1=female), subject of study (0=law/1=others), doctorate (0=yes/1=no), age (0=younger than 50 years/1=50 years or older) and branch of previous position (executive or political branch=0/legal branch, auditing branch or private sector=1). The change index was calculated by summing up the values of the five dummy variables and dividing this sum by five. A change index value of 0 indicates no change compared to the traditional characteristics of SAI presidents, while an index value of 1 signifies complete change. The index can assume values of 0, 0.25, 0.5, 0.75 and 1.

## 5 Results

A scatter diagram plotting the change index against the year of appointment (election) reveals some interesting trends. Notably, higher values of the change index (0.75 or 1) predominantly emerged after the mid-1990s. Conversely, there were no instances with a change index of 0 recorded after the mid-2000. However, even in the 2000s and beyond, a substantial number of cases exhibited a low change index of 0.25. Furthermore, change indices of 0.25 and 0.5 occurred regularly throughout the observed period. It is noteworthy that the number of cases with a value of 0 is lower than the number of cases with values of 0.25 or 0.5, respectively. These findings underscore two key points. Firstly, they emphasize that the traditional profile of SAI presidents (male, law degree, doctoral degree, aged over 50, recruited from politics or administration) has never accurately described the majority of SAI presidents. Secondly, it becomes evident that entirely unorthodox profiles of SAI presidents are a relatively recent phenomenon, emerging primarily after the mid-1990s (see *Figure 1*).



Figure 1: Year of appointment and Change Index of SAI presidents



Source: Authors' own depiction

Table 1 displays descriptive findings of the single variables comprising the change index, and of their development over time. The analysis reveals that women have been strongly underrepresented in the auditing sector for a very long time, with only 12 female SAI presidents (10.6 percent) having held office in German state SAI over the course of more than seven decades. In 1996, Ute Scholle became the first female SAI president at state level in Germany when she was appointed in North Rhine-Westphalia. In 1993, Hedda von Wedel was elected as the first and only female president thus far in the Federal Audit Office. In recent years, the share of women among SAI presidents increased substantially. At the end of the observation period in 2022, 50 per cent of the state SAI presidents were women.

Regarding the field of study, the analysis shows that SAI presidents without a law degree have become more common since the 1980s. Nevertheless, even in the last four cohorts, a majority of SAI presidents have a background in law. Specifically, their representation constituted 75 per cent or more in the 1980s, 1990s, and in the years following 2010. Only in the 2000s was their proportion lower (63 per cent). The frequency distribution suggests that until the end of the 1970s, SAI presidents were primarily individuals with law degrees, indicating a kind of 'closed shop' situation. Subsequently, there was a moderate increase in the number of SAI presidents with educational backgrounds in economics or other fields (e.g., engineering). In summary, the dominance of educational backgrounds in law still persists.

Table 1: Descriptive statistics on SAI presidents 1945 – 2022

	Share of SAI presidents in %								
Time of Election as SAI president	1	2	3	4	5	6	7	8	All
	1945 – 1950	1951 – 1960	1961 – 1970	1971 – 1980	1981 – 1990	1991 – 2000	2001 – 2010	2011 – 2022	
Female SAI presidents	0.0	0.0	0.0	0.0	0.0	9.1	15.8	43.8	10.6
SAI presidents without a law degree	0.0	7.1	0.0	0.0	25.0	22.7	36.8	25.0	17.8
SAI presidents without doctorate	50.0	28.6	54.5	61.5	25.0	45.5	63.2	62.5	50.4
Aged less than 50 years	12.5	16.7	11.1	16.7	12.5	4.8	15.8	31.3	15.2
Pre-position not in the political or administrative sector (except SAI)	50.0	46.2	44.4	0.0	12.5	45.5	57.9	37.5	39.3
N	10	14	11	13	8	22	19	16	113

Note: SAI on the territory of the former GDR are coded since 1991. Data before 1991 are not investigated for reasons of comparability because of different recruitment modes and auditing procedures within the Socialist system. Source: own dataset.

Source: Authors' own depiction

Many SAI presidents have completed a doctorate, with no clear development over time. The share of SAI presidents with a doctorate was lowest in the 1970s as well as in the years after 2000 when their share was less than 40 per cent.

On average, SAI presidents were 55 years when elected. The youngest SAI president in the dataset was 42 when he assumed office, the oldest 67. The mean age differed slightly across the decades without any clear increasing or decreasing trend. The share of SAI presidents aged less than 50 years at the time of their election has been continuously low. The lowest value can be observed for the 1990s when only 1 out of 22 newly elected SAI presidents was younger than 50 years. It is remarkable that after 2010 considerably more younger SAI presidents have been elected (31.3 per cent under 50 years).

As to the career background of SAI presidents, we explored their last occupational position before their election. In many cases, SAI presidents were recruited from positions in the administrative or political sector. A typical previous position is the position as administrative state secretary<sup>1</sup> in a state ministry. Administrative state secretaries have the formal

1 The position as administrative state secretary is the highest administrative position in German ministries, both at state and federal level.

status as ‘political civil servants’, i.e., they can be released from their position and sent to ‘temporary retirement’ at any time by the minister. Thus, it is a highly politicized position. Another typical previous position is member of parliament. As a rule, SAI presidents recruited from the political sector are party members. SAI presidents recruited from public administration (mostly ministries) are often, but not always publicly known party members. It is, however, not uncommon that their career background in public administration comprises politicized positions – such as administrative state secretary – which are usually associated with a party affiliation. The analysis reveals that SAI presidents recruited from a previous position in politics or public administration were particularly common in the 1970s and 1980s. Before and afterwards, the share of SAI presidents recruited from politics or public administration ranges from 42.1 per cent (after 2010) to over 60 per cent (2001–2010). No increasing or decreasing trend exists as both the highest and the lowest value are from the most recent decades. The most common background of SAI presidents who are *not* recruited from politics or administration is the auditing sector itself: those SAI presidents were members or vice presidents of the SAI before being elected SAI president. In the complete dataset, this refers to 29.9 per cent of all SAI presidents. A smaller group (6.5 per cent) is directly recruited from the legal branch (judges). Recruitments from the private sector (2.8 per cent) are extremely rare.

## 6 Discussion

The prosopographical analysis of SAI presidents reveals that change is mostly moderate and occurs incrementally rather than abrupt. An exception to these trends is gender, as the proportion of women among SAI presidents has undergone considerable changes within a relatively short timeframe. The election of the first female SAI president at state level in the latter half of the 1990s marked the beginning of an increase in the representation of women. This trend resulted in rapid changes, particularly in the years following 2010. At least when it comes to their presidents, SAI turned from being laggards in terms of gender equality to becoming institutions with a high share of gender equality in their top positions. There are several possible explanations for this phenomenon. One perspective highlights the increasing agency of SAI as well as their hybrid position. The swift transformation can be interpreted as an outcome of SAI presidents’ hybrid position. While they are indeed top civil servants and are part of the realm of public administration, their position offers a greater degree of independence from political principals compared to top civil servants in ministries or agencies. Additionally, they are not appointed by the government but elected by the parliament. Owing to this unique hybrid position and their mode of selection, recent debates on gender equality in top positions may exert even more influence on the selection criteria for SAI presidents in comparison to other top civil servants. Moreover, their higher public visibility as a consequence of their acting as independent actors pushing political goals such as digitalization might make societal demands for gender equality equally important for SAI as for political positions in government. An additional, more critical perspective underlines the symbolic role of SAI presidents. One could argue that the election of female SAI presidents helps to conceal the underrepresentation of women in SAI boards. A female SAI president can be used as a

strong argument against criticism towards the lack of gender equality in SAI. Empirical evidence suggests that both explanations contribute to a better understanding of the phenomenon: first, the overall share of women in the collegiates as of January 2023 amounts to 37.3 per cent. This share is approximately at the same level as the share of women in other top civil service positions in Germany (see Strobel et al., 2021). Second, at least in some states, there is a female president in a predominantly male collegiate. The share of women in the collegiate is particularly low in Bavaria (4 out of 17 collegiate members are women) and in the Eastern German states of Brandenburg, Sachsen and Sachsen-Anhalt (in each state one out of five collegiate members is female). Also in North Rhine-Westphalia, all heads of SAI directorates except the presidents are men.<sup>2</sup>

While the increase in the number of female SAI presidents is large and seems to be triggered by broader societal developments and external demands, the observable changes with regard to the educational background are smaller and started earlier (in the 1980s). Compared to other top civil servants, the decrease in the share of lawyers is somewhat smaller: the share of top civil servants (state secretaries and directors general) with a law degree in federal ministries decreased from about 70 per cent in the 1950s to less than 50 per cent since the early 2000s (Strobel et al., 2021), while their share among SAI presidents decreased from in between 90 to 100 per cent in the 1940s and 1950s to about 75 per cent today. Thus, the decrease is about 20 to 25 per cent, but starting from a different level. The strong persistence of the “monopoly of lawyers” (Derlien, 2003) in the group of SAI presidents can partly be explained by formal regulations. The organizational laws and statutes of SAI mostly contain concrete figures regarding the share of SAI members with a law degree. The share regulated by SAI statutes varies across the *Länder*: it is between one third (e.g., Berlin or Hesse) and two thirds (Baden-Wuerttemberg). These regulations affect the selection of SAI presidents and can even lead to the abandonment of already nominated candidates (Seyfried, 2016). The formal requirements would, however, allow for a lower share of lawyers in the group of SAI presidents than empirically observed. Functional reasons might, therefore, better explain their still very high share. Legal expertise fulfills important functional requirements for the position as SAI president. For instance, several SAI presidents have a career background as former judges. In this position they were part of the independent judiciary and experienced the practical implications of being independent and only subordinated to the law. At this point, the NPM reform movement challenged audit institutions in their recruitment patterns. On the one hand, the stronger claims for independence would explain preferences for SAI presidents with a background in law. On the other hand, the increased demand for economic expertise and management would explain preferences for candidates with a background in economics, finances, or management. As combinations of both seem to be only hardly available on the candidate market, the traditional educational background in law is still preferred in most cases. Moreover, suitable candidates for the position of SAI president often have a background in law due to the high share of lawyers both in public administration and in supreme audit institutions. And even among politicians in Germany, the share of lawyers is particularly high (Strobel et al., 2021).

With regard to the career background of SAI presidents, empirical findings reveal that the existing view on the traditional profile of SAI presidents from the literature needs to be revised. The picture of SAI presidents primarily recruited from positions in the political or

executive branch covers reality when considering the 1970s and 1980s but does not hold true for the other decades. Many SAI presidents who entered office between the mid 1940s and the end of the 1960s were recruited from other branches, namely the auditing branch or the legal branch. Only from 1970 onwards, SAI presidents with a background in politics or public administration became the ‘standard case’. This changed again in the 1990s when other career backgrounds became more common again. The prevalence of SAI presidents recruited from the political branch (e.g., from parliament) or the administration branch (e.g., from a leadership position in a state ministry) in the 1970s and 1980s mirrors another development that occurred in the same period of time: party politicization. The same period of time has been described as a period of increasing party politicization of public administration in Germany (Derlien, 2003). The recruitment patterns of SAI presidents in these decades seem to follow this general trend of party politicization. Although the recruitment of SAI presidents from political or administrative positions might raise concerns regarding their independence, these recruitment patterns are considered functional in the German system. The central argument is that individuals with work experience in the politico-administrative system are familiar with the daily businesses of these organizations. This is associated with a better understanding of auditing processes and results. Until now, research has not provided convincing evidence that party politicization indeed undermines the independence and the daily practices of SAI (Seyfried, 2016). This is consistent with the rather high acceptance of party politicization in the German ministerial administration compared to other countries, which is based on a clear distinction between person and office, and has its roots, among others, in the experiences in Nazi Germany where a-political civil servants played their role in the rise of Hitler and in the crimes of his regime (Jann & Veit, 2021). Party political affiliations of (top) civil servants are, therefore, widely accepted in Germany (with the exception of extremist right-wing or left-wing parties) as they are considered to stabilize democracy.

With regard to career background, the analysis confirms what we know from other groups of top civil servants (Strobel et al., 2021), namely that private sector recruitments are largely nonexistent. In almost 80 years, there were only three state SAI presidents recruited from a private sector position. Hans Winckelmann, SAI president in Berlin from 1958 to 1968, and Herbert Weichmann, SAI president in Hamburg, were both recruited from a position as private sector auditor. Horst Schröder, SAI president in Sachsen-Anhalt from 1991 to 2003, was recruited from a position in a state-owned enterprise. Thus, none of the three cases is a private sector recruitment in the NPM sense, i.e., a recruitment of former private sector managers. Instead, the analysis of career backgrounds of SAI presidents reveals that the share of internal recruitments from the state auditing sector as well as from the state legal branch<sup>3</sup> has increased in the fairway of NPM as a reflection of the changing role of SAI. A similar development has been observed for universities in Germany (as a consequence of NPM-inspired reforms in the university sector): the increasing autonomy due to NPM reforms has led to fewer recruitments from state ministries (which was quite a common recruitment ground before) and more (internal) recruitments from management positions in universities (Hüther & Veit, 2016).

In the Eastern German states, the first cohort of SAI presidents elected after the unification in 1990, differed in some respects from the patterns in Western Germany. In particular, the share of SAI presidents not directly recruited from the political or administrative sector was considerably higher than in Western Germany: thus, the rise in this category

3 In some state, the share of individuals with a ‘qualification for judicial office’ (*Befähigung zum Richteramt*) in SAI collegiates is regulated. This restricts the candidate market.

compared to the 1980s can mainly be attributed to the recruitments in Eastern Germany. Moreover, the SAI presidents recruited in Eastern Germany were all male and experienced (i. e. 50 years or older) which shows that the specific historical situation of building up a new democratic administration from scratch was not used for extensive modernization in recruitment. Instead, decision-makers adhered to traditional patterns, with the exception of the lower share of recruitments from state parliaments and ministries. This lower share can be attributed to the necessity of re-establishing these institutions in Eastern Germany.

## 7 Conclusion

Top civil servants, i. e., individuals in the highest hierarchical layers of public administrations, are usually seen as particularly important actors in organizational change, or the lack thereof. Given this context, this article set out to investigate change dynamics in the socio-demographic characteristics, educational background and careers of top civil servants in an important, although highly under-researched, institution of democratic systems, namely SAI. Based on a prosopographical approach, data on nearly all SAI presidents from the German states between 1945 and 2022 was collected and analyzed.

The findings reveal a notable, but rather slow and moderate change in the profile of state SAI presidents in Germany. This change partly reflects changes in the tasks and role of SAI which have been transformed from being largely invisible bureaucratic organizations towards more policy-oriented and managerial organizations during the last decade (see e. g., Bonollo, 2019; Power, 2005). This changing role and the demand for independence associated with this role is reflected in a decrease of recruitments of SAI presidents from the political sector (mostly members of state parliament) and from public administration (mostly from state ministries) compared to the 1970s and 1980s. Today, many SAI presidents are recruited from the auditing sector itself. This development underlines the increasing significance of SAI independence. A limitation of our study is that we could not combine the prosopographical data with data on the role, task profile and impact of SAI at different points of time. It is, therefore, a question open to further research if the changes in the career background of SAI presidents were indeed primarily a reaction to the changing role of SAI or a political attempt to push forward changes in the role of SAI and, as a consequence, reforms and innovations in public administration.

Compared to top civil servants in German ministries and agencies, SAI presidents show many similarities (stable average age over 50 years when entering office, high level of education, high but decreasing share of lawyers, increasing share of women) but also some differences with regard to extent and speed of change. The preference for SAI presidents with a background in law is higher compared to top civil servants in ministries and agencies. This has something to do with supply (high share of lawyers in middle management positions in ministries, see Beneke et al., 2023), but it also indicates that the traditional view of lawyers as the best educated ‘administrative generalists’ is still deeply anchored in the administrative culture in Germany. While changes in the educational background are incremental, changes in the share of women took place much faster and more extensively. This reflects the hybrid position of SAI presidents between politics and administration, leading to a higher re-

sponsiveness towards pressing societal demands, comparable to positions of executive politicians.

Further research is required to test models explaining the change developments described in this article. Studies need consistent metrics of change, such as indices (a first suggestion for such an index was presented in this article), structural models, and the like, to facilitate systematic comparative analysis. Additionally, there remains a dearth of studies investigating the mechanisms of change rather than merely describing or modelling change processes or examining their intended and unintended outcomes. To expand the perspective, future research should focus on political and structural factors as well as the overall degree of change in the career profiles of top civil servants. Doing so may lead to a more comprehensive understanding of how micro-level changes intersect with global trends, changes in the institutional environment and isomorphism processes.

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