OECD Education Working Papers No. 199

Constructive accountability, transparency and trust between government and highly autonomous schools in Flanders

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https://dx.doi.org/10.1787/c891abbf-en

OECD

Organisation for Economic Co-operation and Development

EDU/WKP(2019)7

Unclassified **English text only**

14 March 2019

DIRECTORATE FOR EDUCATION AND SKILLS

CONSTRUCTIVE ACCOUNTABILITY, TRANSPARENCY AND TRUST BETWEEN GOVERNMENT AND HIGHLY AUTONOMOUS SCHOOLS IN FLANDERS

Background and Lessons from the Flemish Strategic Education Governance Learning Seminar

OECD Education Working paper No. 199

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JT03444522

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Acknowledgements

This paper was prepared as part of the OECD Strategic Education Governance Learning Seminars series by Claire Shewbridge, Rien Rouw and Marc Fuster. Leonora Lynch-Stein provided editorial support. The authors would like to thank their colleagues from the Flemish Department of Education and Training for the valuable remarks on earlier versions. A special thanks to Miekatrien Sterck and Jeroen Backs, not only for their guidance and support during the preparation of the report, but also for the productive co-operation on the organisation of the learning seminar. Finally, we would like to express our greatest gratitude to the participants of the learning seminar who shared their experiences and insights with great openness and sensitivity to the Flemish context.

Abstract

Prepared for a Centre for Educational Research and Innovation (CERI) Strategic Education Governance Learning Seminar, this working paper analyses the functioning of accountability mechanisms in the Flemish school system from a complexity perspective, particularly accountability of equity funding in primary and secondary education. The paper shows that accountability mechanisms are not highly developed, specifically to the Flemish government and to the public. As a result, it proved hard to examine if resources were used effectively and efficiently. The paper argues that a long-term perspective and step-by-step approach is needed to create a culture of evaluation and accountability. It is emphasised that a long-term strategy should start with building horizontal and more specifically professional accountability mechanisms, based on a clear picture of how accountability relates to the overall aims and vision of education. The paper suggests furthermore to strengthen the use of knowledge, both tacit knowledge among others from students, as well as knowledge from research.

Résumé

Élaboré dans le cadre d'un séminaire de formation sur la gouvernance éducative stratégique du CERI (Centre pour la recherche et l'innovation dans l'enseignement) ce document de travail analyse le fonctionnement des mécanismes de responsabilité au sein de l'école, du point de vue de la complexité, plus particulièrement la responsabilité du financement de l'éducation au niveau du primaire et du secondaire. Ce document montre, notamment aux pouvoirs publics flamands et au public, que les mécanismes régissant la responsabilité ne sont pas très développés. En conséquence, il s'est avéré difficile d'établir si les ressources ont été effectivement utilisées et avec quelle efficacité. Ce papier est en faveur d'une approche sur le long terme et par étapes, qui vise à créer une culture de l'évaluation et de la responsabilité. Il y a lieu de souligner qu'une stratégie sur le long terme doit commencer par la mise en place de mécanismes de responsabilité à un niveau horizontal et spécifiquement professionnel, se basant sur un schéma précis de la manière dont la responsabilité s'associe à l'ensemble des objectifs et à la vision éducative. Ce papier suggère en outre de renforcer l'usage des connaissances, aussi bien les connaissances tacites des étudiants, entre autres, que les connaissances émanant de la recherche.

Table of contents

1. Introduction **6**

2. Insights from OECD research: Complexity and education governance **7**

2.1. What do we know about complex systems? 7
2.2. What are the lessons for governance? 7
2.3. What are the practical implications for governance in education? 7

3. Insights from OECD research: Complexity and accountability in education **10**

4. Flanders: A 'loosely coupled' accountability system **14**

4.1. School choice and high degree of school autonomy 14
4.2. Difficulties for system steering and risks of system imbalances 15

5. Flanders: The case of equity funding mechanisms **19**

5.1. Public funding for all schools and adjustments to support greater equity 19
5.2. School boards enjoy high autonomy in the use of equity funding 19
5.3. The challenges posed by accountability gaps 24

6. Flanders: Designing a smart mix of accountability mechanisms **26**

6.1. Introduction 26
6.2. A long-term strategy to create a culture of evaluation and accountability 27

7. Conclusions **31**

References **33**

Tables

Table 1. Vertical and horizontal forms of accountability in education 10
Table 2. Categories of data in education systems 12
Table 3. Major stakeholders in the allocation and use of funding in Flemish schools 21
Table 4. An initial mapping of existing processes and potential accountability gaps 24
Table 5. Public availability of budgetary information for individual public schools (ISCED 1-3) 25

Figures

Figure 1. SEG Organisational Framework 9
Figure 2. Constructive accountability: design principles 13
Figure 3. Quality assurance and improvement actions in Flemish lower secondary education 15
Figure 4. Actions following external evaluations of schools in Flanders 16

Boxes

Box 1. Key elements of the regulatory framework 17
Box 2. Funding to support equal educational opportunity 22

1. Introduction

In March 2018, the Flemish Department of Education and Training hosted a Strategic Education Governance (SEG) Learning Seminar. This work sits within the Centre for Educational Research and Innovation (CERI) in the OECD. The Learning Seminars are one strand of SEG work that aims to continuously update knowledge on effective governance processes and apply the accumulated body of knowledge to concrete governance cases. The Learning Seminar engaged different stakeholders from the Flemish school system and international participants from Austria, Denmark, Estonia, the Netherlands and Wales (United Kingdom). Participants – over a day and half – worked together to analyse the main governance question of how to design a constructive accountability arrangement for school education in Flanders. Sections 2 to 5of this paper present material prepared to support this collective analysis; Section 6 presents the output of the learning seminar, that is, the insights or "lessons learned" generated collectively by participants.

The first part of this paper introduces complexity thinking in education and provides insights from OECD research. As argued in Section 2 complex educations systems feedback is one of the crucial elements to bring about change. In many countries, accountability mechanisms are an important part of the feedback cycles that surround schools, local decision-making bodies and central decision-makers. Accountability, if designed constructively, not only has a role in checking compliance but also in driving a culture of learning and improving (Section 3).

The second part of this paper focuses on accountability mechanisms in the Flemish school system. From an international perspective, a number of "accountability gaps" are identified in the Flemish school system (Section 4). Flanders is one of the most decentralised school systems in the world, with schools enjoying a high degree of autonomy to decide on a variety of topics, such as teacher recruitment, curriculum, assessment and quality assurance; but this is not matched by the accountability mechanisms found in other OECD systems. Importantly, previous OECD analysis has highlighted a consensus among Flemish stakeholders throughout the school system in prioritising and building trust, in favour of developing "classic" accountability mechanisms. To provide a more concrete understanding of the Flemish approach, Section 5 presents an illustrative case of accountability schemes in equity funding in Flanders. It maps existing processes and identifies some potential accountability gaps.

Applying insights from OECD research with careful consideration of the Flemish context, participants in the SEG Learning Seminar collectively addressed several questions in designing a smart mix of accountability mechanisms: Which mechanisms would provide an incentive to improve quality of education and the realisation of policy goals without unnecessarily adding administrative burden or creating perverse effects?; contribute to trustworthy relations between schools, stakeholders and the central government?; and invest in the professionalism of school boards, school directors and teachers? The output from this collective analysis is presented in Section 6.

2. Insights from OECD research: Complexity and education governance

2.1. What do we know about complex systems?

Education systems are complex systems, and have become more complex over the last decades, due to a combination of developments: decentralisation of responsibilities, a growing number of stakeholders in education, both individuals as well as organisations and institutions, and the proliferation of data and information, to highlight a few. Complexity theory departs from the observation that "very large numbers of constituent elements or agents are connected to and interacting with each other in many different ways" (Mason, 2016[1]). These many actors and many interactions create uncertainty, or as it is described in complexity theory, through these interactions new structures and behaviours will emerge. This means complex systems do not develop in a linear way; the outcomes resulting from multiple interactions vary across the system, are sometimes unpredictable and, to a certain extent, volatile.

Here we see that "complex" is not synonymous with "complicated" (Glouberman and Zimmerman, 2002[2]). Complex problems are like raising a child – each child is unique, so applying the same parental strategy to different children may produce very different results! It follows that in complex problems, while expertise is important, applying formulas may not always work or may not work at all. This is in contrast to solving a complicated problem. For instance, in rocket science, although complicated, once a rocket has been built, it is reasonable to expect to do this again applying the same formula and expertise.

2.2. What are the lessons for governance?

Complexity theory offers many lessons for governance (Snyder, 2013[3]). First, to overcome inertia and change the status quo in a complex system requires sufficient momentum across the multiple components (Mason, 2016[4]). To succeed, policy and reform require simultaneous and sustained interventions at as many parts of the system as possible. In systems with multiple poles, this requires a sense of shared responsibility and joint action to move towards the stated objectives for the system overall. Effective governance emphasises collaborative dynamics rather than hierarchical relationships between different parts of the system. It builds on strategic thinking, collaboration and trust – in contrast to centralised decision-making, supervision and control, which have been traditional forms of governance in many systems (Osborne, 2006[5]).

Second, governance needs flexibility and adaptive capacity. On the one hand, addressing complex issues implies being able to respond to varying local conditions and needs. On the other, it requires being aware of and prepared for potentially diverging and even unexpected effects of policy interventions. A crucial condition for flexibility and adaptability is feedback – information from a variety of sources, reflecting a rich array of perspectives, and delivered regularly and quickly, tailor-made to the needs of users.

2.3. What are the practical implications for governance in education?

Education systems are complex. While some OECD countries have a long tradition of decentralised responsibilities in their education systems, others have decentralised control over the last few decades trying to respond more directly to citizens' needs. This means

that policy making takes place at different levels of the system. At the same time, parents and other stakeholders are more involved in decision-making. This is facilitated by access to education performance data, which is now widely gathered and made available to a broad range of actors.

This complexity poses challenges for education governance. Central education authorities remain responsible for ensuring high-quality and equitable education. However, relationships between stakeholders and decision-makers are dynamic and open to negotiation. Effective governance means juggling this dynamism and complexity at the same time as steering a clear course towards established goals (Burns, Köster and Fuster, 2016[6]) (Burns and Köster, 2016[7]).

The presence of multiple actors in decision making turns policy issues into "wicked problems" (Klijn and Koppenjan, 2014[8]). Multiple actors, such as policy makers, parents, and teachers have varying perspectives on the system's problems and how to solve these. Interpretations of reality differ, and so do expectations and preferred solutions. Even when information is widely gathered, this is subject to diverse interpretations, which leads to distinct and sometimes conflicting bodies of knowledge and policy agendas.

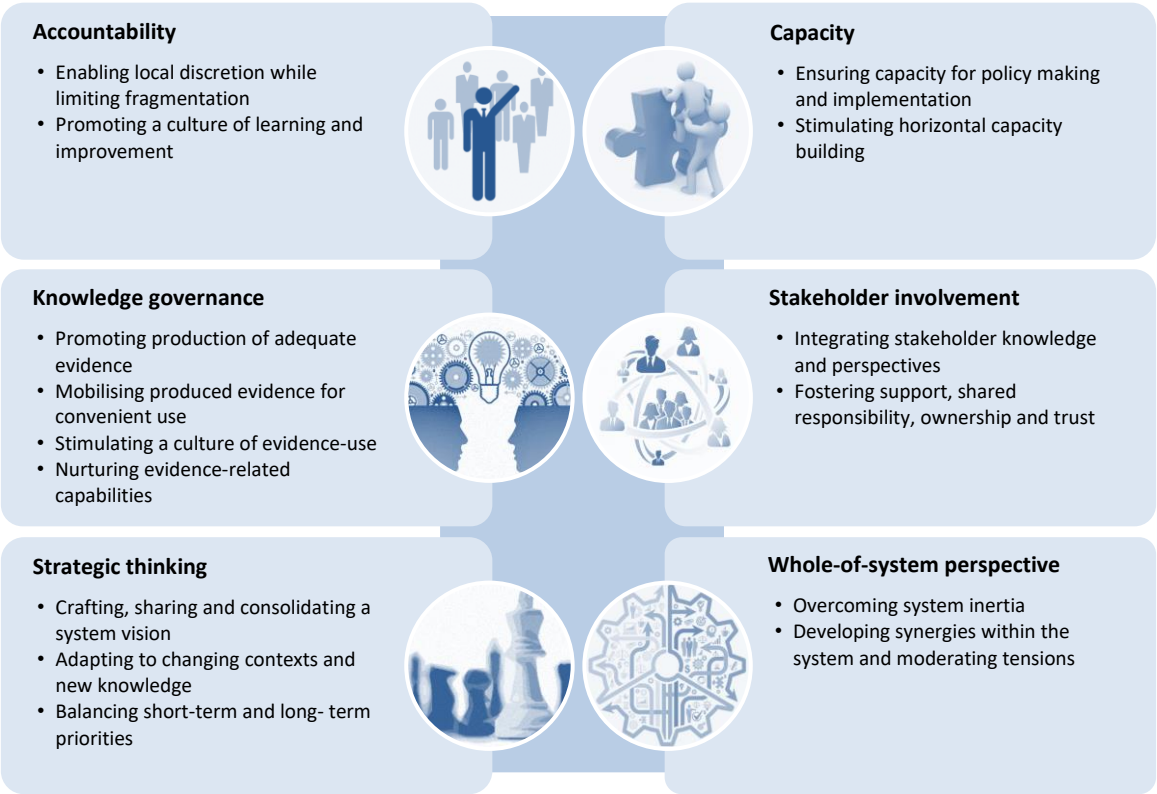
Education governance has been pictured as a matter of *so much reform, so little change* (Payne, 2008[9]). Looking at it through a complexity lens might be a key step in changing such a view. More effective policy making and implementation embraces complexity, by seeking to:

- Align roles and balance tensions. Forming a long-term shared vision supports the development of a whole-of-system perspective able to align the system's elements, overcome power games, and address short-term urgencies while keeping on track towards long-term aims. It is also necessary to foster co-operation among stakeholders and work towards aligning policies, roles and responsibilities to improve efficiency and reduce potential overlaps.
- Be flexible and adaptive to cope with specific contexts and unexpected events. In many systems, including in Flanders, there are inevitable tensions between these needs for flexibility and the need for a long-term and whole-of-system vision. Nevertheless, actors in the education system may react differently to a single phenomenon depending on their circumstances and views. Unpredictability means that the exact effects of an intervention cannot be known. The use of experimental approaches in policy making can help to discover and test changes in the education system in a controlled, ethical, efficient and transparent way (Blanchenay and Burns, 2016[10]).
- Identify and address individual, organisational and systemic capacity gaps. This is a key to effective policy and reform. In this sense, just as important as knowing where to go is knowing how to get there, and developing the necessary capacities across the system to actually realise reform goals (Fullan, 2010[11]).
- Underline the important role of knowledge and the governance of knowledge. A continuous flow of information combining descriptive data, research results and professional knowledge is necessary to inform all actors about developments (to be able to respond), activities (to be able to align) and results (to be able to learn and improve).

The OECD Strategic Education Governance (SEG) project uses an organisational framework to promote the identified elements that support a more strategic governance of education (Figure 1). It is organised in six domains containing different key areas and incorporates a range of considerations: empirical findings in previous work on education

governance, country priorities in traditional areas of education governance, as well as recent research and new empirical evidence of effective governance processes emerging from the SEG work. It brings together the analytical lens of the complexity paradigm – systems are interconnected, exhibiting properties that cannot be anticipated – with practical considerations to maximise the ability to guide improvement efforts. It is meant to stimulate reflection and guide strategic decisions of practitioners and policy makers when facing the intricacies of what complexity entails for education policy and reform.

Figure 1. SEG Organisational Framework



Source: OECD (2019[12]), *Strategic Education Governance - Project Plan and Organisational Framework*, http://www.oecd.org/education/ceri/SEG-Project-Plan-org-framework.pdf.

3. Insights from OECD research: Complexity and accountability in education

Accountability refers to processes by which actors provide reasons to stakeholders for their actions and the actions of their organisation. They do so with a legitimation purpose, which has to do with complying with existing laws and regulations and accounting for the quality and efficiency of the services provided. Furthermore, the results of the actions already carried out should be the basis for improvement. As such, the information gathered through accountability processes is an important part of the feedback actors need for learning. Well-designed accountability systems specify who is answerable to whom and for what, providing guidance regarding the expectations and responsibilities of actors and thus aligning roles and responsibilities across the layers within systems.

Accountability systems include traditional hierarchical mechanisms to check that actors across the system comply with laws and regulations set at the central level (*regulatory accountability*). Regulatory accountability has been gradually supplemented with mechanisms of school *performance accountability*, as non-governmental actors have been involved in education governance through decentralisation reforms such as increased school autonomy and parental choice. Standard setting and testing are the most prominent characteristics of this shift towards a more evaluation-centred role of the state (Hudson, 2007[13]). Both regulatory and performance accountability are systems of vertical accountability. In the former, the central level steers decision-making through input steering mechanisms, such as detailed school pedagogical and organisational instructions and overseeing mechanisms. In the latter, steering works through a focus on outputs, such as standardised testing and the publication of its results.

Table 1. Vertical and horizontal forms of accountability in education

Vertical	**Regulatory school accountability**: Compliance with laws and regulations; focuses on inputs and processes within the school. Mechanism: reporting to higher levels of school authority.
	School performance accountability: Periodic school evaluations. Mechanisms include: 1) standardised student testing 2) public reporting of school performance and 3) rewards or sanctions.
Horizontal	**Professional school accountability**: Professional standards for teachers and other educational staff. Mechanisms: credible, useful standards and the creation of professional learning communities.
	Multiple school accountability: Involving students, parents, communities and other stakeholders in formulating strategies, decision making, and evaluation.

Source: (Hooge, Burns and Wilkoszewski, 2012[14])"Looking Beyond the Numbers: Stakeholders and Multiple School Accountability", http://dx.doi.org/10.1787/5k91dl7ct6q6-en.

Governmental actors are still responsible for ensuring high-quality, equitable education systems, and performance accountability mechanisms are a necessary component of steering education policy in decentralised systems. Nevertheless, a number of unintended effects have been linked to school performance accountability, particularly when high stakes for students, teachers and schools are attached to the results (Morris, 2011[15]) (Rosenkvist, 2010[16]) (Smith, 2016[17]). Some education systems have increasingly moved towards the incorporation of additional, flatter forms of accountability to broaden the range

of perspectives involved in holding education providers accountable. Horizontal accountability mechanisms involve, on the one hand, how schools and teachers conduct their profession (professional accountability), which may entail the establishment of professional standards for teachers and the creation of professional networks. On the other hand, they relate to how schools and teachers inform and involve multiple stakeholders (multiple accountability) and are held accountable by them with regards to school objectives and development plans, decision-making, strategy implementation and results in terms of the quality of education provided (Hooge, 2016[18]) (Hooge, Burns and Wilkoszewski, 2012[14]).

Yet, developing a constructive accountability system that combines vertical and horizontal measures of accountability is necessary but not sufficient. A constructive system also deploys the various mechanisms in a coherent manner. On the one hand, this relates to addressing potential accountability gaps, for example situations where the central level may no longer be the driving force for accountability purposes but there is not a clear or functioning replacement. There is also a very real question about which actors at which levels should be held accountable for which outcomes. On the other hand, there is a question on how to align the array of accountability pressures actors are subjected to and whether accountability demands consider the level of agency and capacity actors across the system have.

(Hooge, Burns and Wilkoszewski, 2012[14]) describe three dimensions on which accountability tensions may arise:

- Tensions within vertical accountability demands, which arise when actors face competing accountability pressures from different levels of government (e.g. schools with regards to the national and municipal levels);
- Tensions between horizontal and vertical accountability arrangements, which arise when accountability pressures from hierarchical governance levels conflict with those of professionals or other stakeholders; and
- Tensions between horizontal processes themselves, which occur when accountability pressures from different stakeholders come into conflict (e.g. the public's involvement in school governance is perceived to infringe on the professional discretion of teaching staff).

Accountability should aspire to be a central piece of a broader feedback machinery. It should aim at providing actors with information on what they do and how (well) they do it. To this end, education systems need robust monitoring and evaluation systems at the local level that are based on rich data-sets, count on individual and organisational capacity to use them, and a shared understanding among the different actors of the aims and underlying concepts of evaluation. The key is moving beyond monitoring and evaluation as a tool for compliance towards monitoring as an instrument to inform, understand and learn.

There are different but complementary elements that play a central role in such a system. First, accountability arrangements involving multiple perspectives are able to capture a more holistic vision of education. The combination of administrative databases, professional knowledge, and students, parents and other stakeholder views allows decision-makers and practitioners to obtain a clearer picture of the reality they face. This influences their capacity to learn and to make more informed and strategic decisions. Feedback mechanisms should rely on input, process and context information in addition to outcome data (see Table 2).

Table 2. Categories of data in education systems

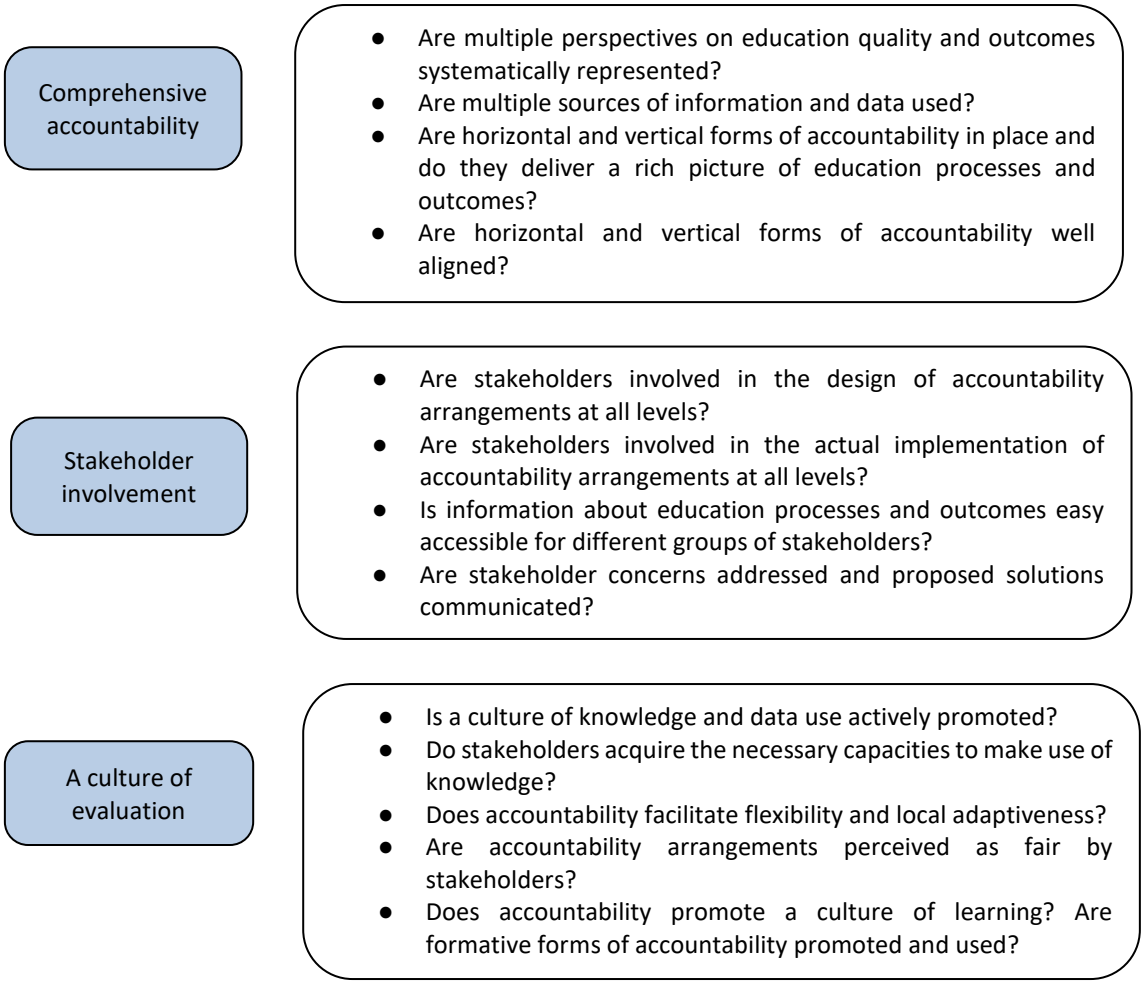
Category	Examples
Input Data	Prior test results, individual student socio-economic background indicators, teacher qualifications
Outcome Data	School inspection reports, national assessment results, classroom grades, measures of well-being, dropout rates
Process Data	Curriculum design, time spent in class, days absent, teacher observations, money spent on educational resources
Context Data	Neighbourhood socio-economic data, the academic composition of the peer group within a school

Source: (Burns, Köster and Fuster, 2016[6]), *Education Governance in Action: Lessons from Case Studies,* http://dx.doi.org/10.1787/9789264255364-12-en.

The best way to capture multiple perspectives in the accountability set-up is secondly by involving stakeholders in an open, frank and transparent dialogue. Accountability frameworks that allow a certain degree of self-regulation and agency to stakeholders in monitoring, evaluating and reporting their actions might be in a better position to increase the legitimacy and ownership of the entire educational process while better responding to diverging local sensitivities and needs. At this point, leadership at the different levels of the system is important in bringing stakeholders together and addressing any individual, organisational or systemic capacity gaps. Building a culture of evaluation is a third element of a robust system. Such a culture is based on trust and trustworthiness and openness for continuous formative assessment of education practice and education policies. It is also characterised by a desire to learn and improve. It is the combination of a more integral perspective on what education entails, the involvement of stakeholders in such a continuous process of definition, and a culture of evaluation that builds the necessary collaboration and learning for sustaining systems over time (Burns, Köster and Fuster, 2016[6]).

Anchored in the Strategic Education Governance organisational framework, Figure 2 presents a set of design principles to support constructive accountability. During the Learning Seminar, participants used this analytical tool in their working groups to design a smart mix of accountability mechanisms for the Flemish school system (Section 6.).

Figure 2. Constructive accountability: design principles



4. Flanders: A 'loosely coupled' accountability system

Measured by scores on international assessments, Flanders has a high performing school system. In the Programme for International Student Assessment (PISA) 2015 for example, students from the Flemish Community scored above the OECD average in science (515 points), reading (511 points) and mathematics (521 points), and had higher average performance than students in the French or German Communities in Belgium. Despite overall high performance, students' socio-economic background in Belgium had a higher than average negative impact on their performance in science in PISA 2015. The difference in scores between immigrant and non-immigrant students in science in the Flemish Community is also larger than in other Belgian Communities (OECD, 2016[19]). Furthermore, looking at the development in time, average performance has decreased, although students continue to perform above the OECD average on all tests. Performance has declined most in mathematics, where student performance dropped 32 points between 2000 and 2015 on average. This downward trend was confirmed in other national and international assessments.

4.1. School choice and high degree of school autonomy

Education in the Flemish Community is characterised by the constitutional principle of "freedom of education", which gives any person the right to set-up a school and determine its educational principles, as long as it fulfils the regulations set by the Flemish government, at least if they wish to receive funding from the government and deliver recognised qualifications. Furthermore, parents are allowed to choose and are guaranteed access to a school of their choice within reasonable distance of their residence. Free choice is facilitated by the principle that funding is allocated to schools on a per student basis. However, due to capacity problems, the freedom of choice of parents is not always guaranteed and actually can be limited. Parents and students can select between schools belonging to three different educational networks: public schools run by an autonomous body on behalf of the Flemish Community; government-subsidised schools managed by the provincial, municipal or city authorities; and government-subsidised privately-managed schools. Government-subsidised and privately-managed schools are widespread and enjoy comprehensive support among the Flemish population, making Flanders (Belgium) the OECD school system with the second highest share of students attending government-dependent private schools after the Netherlands. The largest share of these schools is run by denominational foundations, predominantly Catholic, but they also include schools with particular pedagogic methods (e.g. Steiner schools).

The Flemish school system is one of the OECD's most decentralised and is characterised by a high degree of autonomy at the school level. The regional Flemish government has a limited amount of responsibilities: it sets a core curriculum, specifying minimum attainment targets and developmental objectives for students at the end of primary education and at the end of specific stage levels and educational tracks (Nusche et al., 2015[20]). Schools are governed by school boards, which administrate the schools' resources and oversee the compliance with and implementation of regulations in the schools. There are 1 500 school boards in the Flemish Community, which provide officially recognised education. They can be responsible for one or several schools and have the capacity to determine the school's ethos and learning goals and choose teaching methods. Furthermore, they are charged with all of the school's administrative and management tasks such as the

recruitment and promotion of teachers and the appointment of principals (Rouw et al., 2016[21]).

4.2. Difficulties for system steering and risks of system imbalances

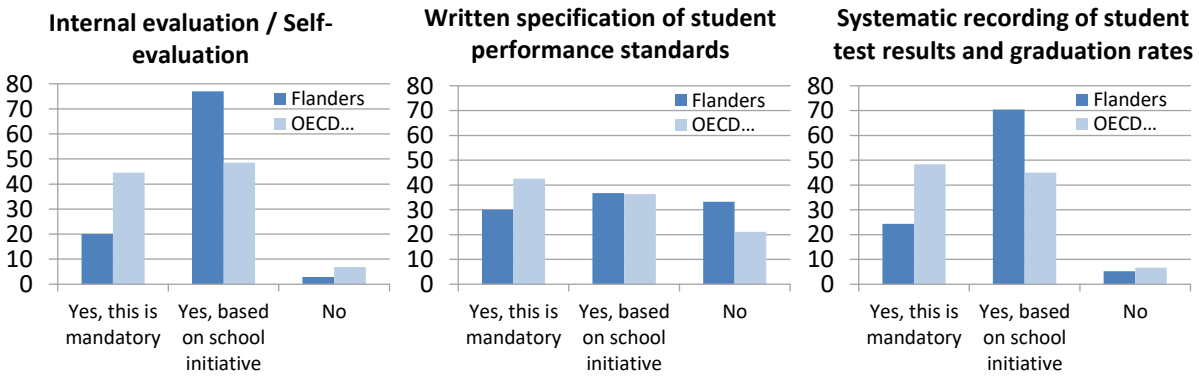
Usually, "in exchange for increased autonomy, schools [in OECD countries] face increased accountability, so that parents can make their choices based on information about school quality and performance. The Flemish Community does not have as much overt accountability nor does it have as many diverse forms of accountability. […] Based on experiences in other countries, one might expect demands for greater transparency and more direct access to data on schools, but such features are not characteristic of the Flemish approach" (Nusche et al., 2015, pp. 103-104[20]). The freedom of education thus makes the Flemish system one of the most devolved systems among the OECD countries, and also a system in which accountability mechanisms of schools towards the central government are not strongly developed. In such context, steering by the centre becomes more difficult, and risks of system imbalances higher.

4.2.1. Quality assurance

Under the freedom of education, schools and boards are responsible for determining their own organisation and internal quality assurance mechanisms (Box 1). Each school is responsible for providing good quality education and must implement an internal quality assurance system. Insights from reports made by school directors as part of the PISA 2015 assessment indicate that most schools have a self-evaluation system in place (Figure 3). Also, there were some self-evaluation requirements attached to certain policy programmes and funding arrangements (Shewbridge et al., 2011[22]). Given the importance of the "attainment targets" in the Flemish accountability system, it is notable that around a third of secondary students were in schools that did not report having written specification of student performance standards (Figure 3).

Figure 3. Quality assurance and improvement actions in Flemish lower secondary education

Percentage of students in schools whose principal reported that the following arrangements aimed at quality assurance and improvement exist in the school:



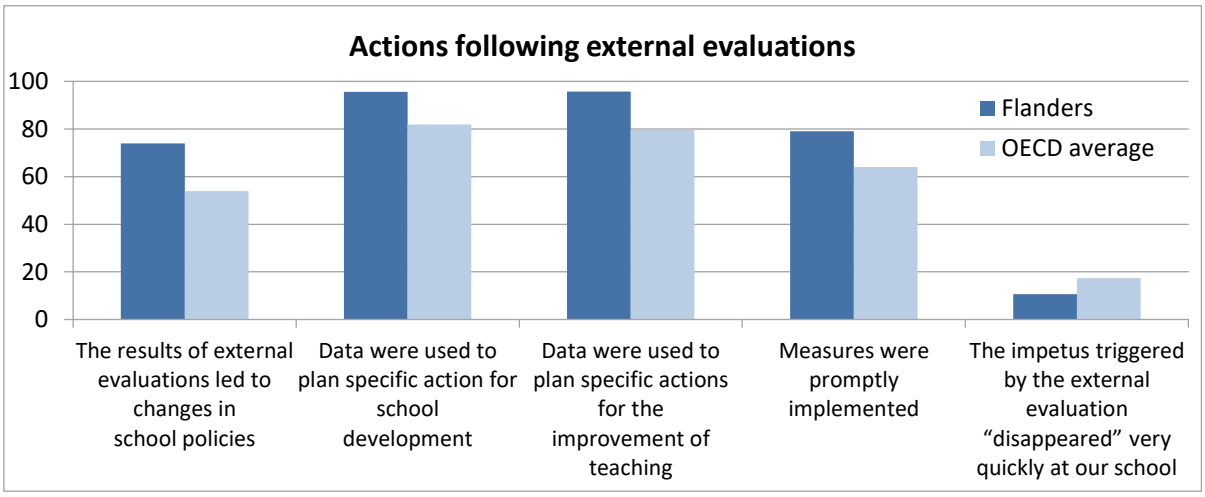
Source: (OECD, 2016[23]), *PISA 2015 Results (Volume II): Policies and Practices for Successful Schools*, OECD Publishing, Paris, http://dx.doi.org/10.1787/9789264267510-en.

Schools in Flanders have to pass a mandatory external inspection by the Flemish Inspectorate of Education (the "Inspectorate") to be officially "recognised" and receive

funding by public authorities. Based on criteria developed by the Inspectorate and approved by the parliament, it is evaluated if enough students reach the attainment targets and if schools monitor the quality of education systematically. The visit results in an audit report published, but the Inspectorate has not been entitled to obtain the school's self-evaluation results unless the school offers to provide these (Shewbridge et al., 2011[22]). The new Inspection Decree stipulates that inspection shall build on the school's self-evaluation processes. However, there are no requirements for schools to show written reports or materials on this. The majority of Flemish school directors report that the results of external school evaluation have an impact on their school practices (Figure 4).

Figure 4. Actions following external evaluations of schools in Flanders

Percentage of students in schools whose principal reported that stated measures were taken



Source: (OECD, 2016[23]), *PISA 2015 Results (Volume II): Policies and Practices for Successful Schools*, OECD Publishing, Paris, http://dx.doi.org/10.1787/9789264267510-en.

Box 1. Key elements of the regulatory framework

Quality control

School Inspection Act 2009 (revision introduced in 2018)

The Flemish parliament passed a new Decree in February 2018. There will be a shortened inspection cycle, with each school being inspected at least once every 6 years (previously every 10 years). The major revision is to make the inspection more development oriented and to strengthen the self-evaluation of schools as a basis of inspection. However, the compliance aspects remain fundamental, with compulsory inspection being part of the system of "recognition": only recognised schools receive public funding. The Inspectorate must judge whether schools succeed in getting their student group to meet the attainment targets.

Attainment Targets (1998)

These specify minimum objectives that must be achieved by students. They were introduced "to increase transparency, quality assurance and comparability of the educational offer across networks". There are also "developmental objectives", while there is no obligation for students to reach these, schools must account for their work to support students towards achieving these goals.

While there are no central examinations, there is a set of validated tests that schools must choose from and administer to pupils at the end of primary education. Schools may use the results of these tests in their quality assurance system and may also consider these in awarding pupils their certificate of primary education.

In January 2018, the Flemish parliament passed a Framework Decree on the attainment targets for compulsory education, which sets out the procedure for developing these based on 16 key competences. This introduces a new concept of basic literacy with targets for Dutch language, mathematics and digital literacy that should be attained by all pupils at the end of the first stage of secondary education.

The Decree states that attainment targets should be formulated in such a way that they can be evaluated, however, the school still has autonomy to decide on whether or not pupils have acquired the necessary competences.

Decree on Quality of Education (2009)

Each school is responsible for providing good quality education and must implement a quality assurance system. However, schools are free to choose the type and design of quality assurance system.

Decree on Basic Competences of Teachers (2007)

This decree sets the basic competences for teachers in pre-primary, primary and secondary education and provides the main reference for initial teacher education. Additionally the government established so-called 'professional profiles' for in-service teachers.

Supporting Equity

Decree on Equal Educational Opportunities (2002)

The so-called "*Gelijke Onderwijskansen, (GOK)* policy", includes three main provisions: i) the creation of local consultation platforms to ensure fair school admission and enrolment processes; ii) measures to safeguard school choice and the right to enrolment for each child in a context of demographic growth; and, – since 2012 only in secondary education and special education – concerning school funding, iii) the allocation of extra staff resources for schools implementing additional educational support in the context of this policy. The obligation for schools to carry out a self-analysis accompanied these extra resources provided by the GOK policy. Since 2012, funding in primary education is included in the regular allocation mechanisms.

2008 Parliamentary Act

This Act introduces the right to equality of treatment between the Flemish Community Education (GO!) and public and private grant-aided education. The Act also introduced the inclusion of socio-economic characteristics in the funding of operational costs.

4.2.2. Accountability gaps

In Flanders, while the central education authority remains accountable to the general public, accounts of schools and boards towards the centre and the public remain rather weak. Notably, the Inspectorate has no mandate to evaluate school boards.

To provide information at the system level on student outcomes, Flanders relies on a sample-based National Assessment Programme and its participation in international assessments (on 3 or 4 year cycles). An important objective of the National Assessment Programme is to monitor the progress of different student groups. While it is not compulsory for schools to participate in the National Assessment Programme, response rates are generally high.

Schools are required to have a quality assurance system in place, but are free to design this. Schools can make use of standardised student tests that are provided by the government or by the pedagogical advisory services in their respective networks (Shewbridge et al., 2011[22]). At the end of primary education, schools must administer a test that they choose from a validated and approved set. However, as already noted, the Inspectorate has not been able to learn from the results of school self-evaluation.

Further, there is evidence that not all schools have effective quality assurance systems in place. In 2010, the OECD observed that self-evaluation, particularly in primary education, was not performed systematically across schools. The reviewers noted the use of performance data by schools was underdeveloped. Data seemed to be used mainly *ad hoc* rather than strategically (Shewbridge et al., 2011[22]) and many schools lacked policy-making capacity (i.e. the capacity "to come to a continuous process of retaining or changing their work in order to improve their educational quality and attain both the external and self-imposed objectives") (Ministry of Education and Training and and the University of Antwerp Edubron Research Group, 2010, p. 62[24]). Related to this, the Inspectorate stated in 2014 that the quality of student assessment, one of the important sources for self-evaluation, is a concern both in primary and secondary education (Onderwijsinsectie, 2014[25]).

5. Flanders: The case of equity funding mechanisms

Following a recent OECD review on the use of school resources (Nusche et al., 2015[20]), the Flemish authorities requested to use the case of the allocation and use of equity funding to illustrate the governance challenges in designing accountability mechanisms.

5.1. Public funding for all schools and adjustments to support greater equity

Flanders operates a system of extensive school choice, funding both public and private schools based on the number of students they enrol on a nearly equal basis and on a formula based calculation of teaching hours. This is intended to fully cover salaries and operating costs. Since the 2002 Decree on Equal Educational Opportunities (*Gelijke Onderwijskansen, GOK*), there are provisions to mitigate the effects of school choice on segregation and social stratification of schools (Box 1). Constitutionally, private schools are not allowed to charge add-on tuition fees nor use selective admission criteria in enrolment procedures.

Various governments have also implemented financing mechanisms that compensate schools for inequities in the social, cultural and financial composition of their student group. Equity adjustments are made in the allocation of all recurrent funding, both for staff salaries and operating costs (see Box 2). The Agency for Educational Services (AgODI) – an autonomous central agency – is responsible for monitoring student enrolments and uses this data as a basis to calculate funding entitlements for schools.

In elementary education (pre-primary and primary), certain student characteristics bring extra weighting in the calculation of teaching hours for a particular school. In secondary education, schools meeting a certain threshold of their student population with certain characteristics are eligible to receive additional teaching hours under the GOK policy. In both elementary and secondary education, the per student allocation of funding for operational costs includes weighting for key student characteristics that are identified with social and educational need differences. Such adjustments were introduced in 2008.

Evidence on the use of weighted student funding in Flanders suggests that the funding formula works as planned, but further research is needed to know whether it delivers the expected results. A study from the Belgian Court of Audit (Belgian Court of Audit, 2015[26]) found that the calculation method for operating grants in primary and secondary education is being applied correctly, and few mistakes are made in the process. At the same time, the Court signalled that large differences in the financial situation of schools remain, particularly in secondary education, and due to varying levels of school capacity in raising parental contributions.

5.2. School boards enjoy high autonomy in the use of equity funding

In keeping with the principle of "freedom of education", generally school boards enjoy high autonomy in how they use the additional funding received to compensate for social, cultural and financial inequities in their student group. However there are differences in the degree of spending discretion between primary and secondary education, as well as between types of funding (staffing hours or operational costs). Both in primary and secondary education AgODI provides transparent information on the calculation of

adjustments that are allocated to each school. Table 3 presents an overview of the major stakeholders involved in equity funding use.

In primary education schools, in consultation with school boards, are free to decide on organisational aspects. The grants are not earmarked for equity, i.e. schools are free to use the additional resources (teaching hours or operational costs) as they judge best meets their student group's needs. For example, for the allocation of staffing hours, the adjustments in the main formula are included in a total "package of staffing hours" (Box 1). This honours the principle that schools have "free utilisation of staffing hours". However, schools have to include in the school plan their policy on providing equal opportunities for students. In turn, as part of the regular school inspection, the Inspectorate will evaluate the school's policy on equal opportunities.

In secondary education, eligible schools receive additional "GOK hours" for staffing hours as part of a three year cycle, involving: Year 1 policy and planning; Year 2 evaluation by school; Year 3 evaluation by the Inspectorate. In this way, an accountability requirement is built into the funding allocation. Schools are required to use the GOK hours for their policy on equal opportunities and have to describe how they use these additional resources. However, within this framework schools have flexibility in how the GOK hours are used. Just like in primary education, schools can spend the grant for operational costs as they see fit.

There is also considerable freedom in the use of additional "envelopes of points" that are allocated for additional management and support staff (in elementary education) or management other than the school director (fixed cost) and administrative staff (in secondary education). In these cases, Elementary School Associations or Secondary School Associations receive the funding and are responsible for allocating this among their schools. This supports both greater collaboration within the Flemish school system, the pooling of resources and services and the dissemination of good practice (Nusche et al., 2015[20]).

Table 3. Major stakeholders in the allocation and use of funding in Flemish schools

	Responsibilities and roles
Flemish Parliament	Ratifies basic funding regulation
Minister of Education and Training	Prepares and evaluates policy and regulation, coordinates and communicates, makes data available
Agency for Educational Services (AgODI)	Collects and verifies data from **schools** Calculates budgets Manages relationships with **school boards** Provides clear statements to **schools** regarding the amount of operating resources and teaching hours they generate Directly pays teaching and non-teaching staff salaries Transfers funding for operating costs to the school boards: **school groups** in the Flemish Community (GO!) network; **local governments** (for municipal schools); and **school boards** (for grant-aided private schools)
School Boards	Set-up budgeting and accounting systems Communicate with relevant stakeholders about resource use Responsible for teacher recruitment and dismissal Make decisions about the use of teaching hours; Responsible for delivering teaching within the number of teaching hours designated by **AGODI** (this responsibility is often delegated to **schools**) Distribution of hours among **schools** belonging to the same School Board (with very few restrictions) Allocate funding for operating costs received from **AGODI** to their schools Maintain school infrastructure Establish relationships with contractors and vendors Organise school leadership
Schools	In consultation with **School Boards**, decide on organisational aspects of schooling, e.g. class sizes, distribution of teaching hours and other working hours for teachers Report data on student enrolments to **AGODI**
Elementary School Associations	Responsible for allocating envelopes of points for additional management and support staff
Secondary School Associations	Responsible for allocating an envelope of points (allocated as a global package) for management other than the School Director (fixed cost) and administrative staff
School groups or "local clusters" in Flemish Community (GO!) network	Go! As the school board delegates authority to school groups to Allocate funding for operating costs received from **AGODI**
Flemish Inspectorate of Education	Main responsibility to make a recommendation to the **Minister** on whether or not a school should be "recognised" and therefore receive public funding In secondary education, inspects use of allocated "GOK hours" that some schools receive as targeted funding to support equal educational opportunities in a 3 year cycle Also looks at equal opportunities policy within primary schools in regular inspections

Source: Adapted from information in Nusche et al., 2015, *OECD Reviews of School Resources: Flemish Community of Belgium 2015*, https://doi.org/10.1787/24133841.

Box 2. Funding to support equal educational opportunity

All recurrent funding allocation in the Flemish Community includes some adjustment to aim to compensate for differences in educational opportunity, in terms of differing social, economic and cultural backgrounds.[1.]

Funding for staff

The greatest proportion of funding goes to staff salaries (as in all OECD countries), which are paid directly by the Agency for Educational Services (AGODI). School Boards, however, are responsible for recruiting teachers and delivering teaching within "a package of teaching hours" that is designated by AGODI. The system to calculate teaching hours differs in elementary and secondary education, as do the ways to adjust for equity.

In elementary education, a 2012 reform equalised funding in pre-primary and primary education and introduced a requirement that resource allocation reflect student characteristics. The allocation formula adjusts for:

- School characteristics: size, geographical location, distance between campuses of the same school.
- Student characteristics: cultural background (mother's education), financial capacity (student entitlement for a study grant), linguistic/cultural capital (language spoken at home), if the student does not live with his/her own family.
- Plus: schools may be entitled to complementary teaching hours for a range of defined purposes.

In addition, Elementary School Associations receive an allocation of "envelopes of points" for additional management and support staff.

In secondary education, the allocation formula adjusts for:

- Main programme of study (general secondary education [ASO], technical secondary education [TSO], vocational secondary education [BSO], arts secondary education [KSO]); subprogramme or course; groups (clusters of study areas in TSO and BSO).
- Plus: schools with small programmes may benefit from a "minimum package of teaching hours".

In addition, schools may be entitled to additional teaching hours as part of the policy for equal educational opportunities (GOK). This is based on a set of student characteristics, and schools must meet certain thresholds to be eligible: at the first stage of secondary, at least 10% of students meet at least one indicator; at the second and third stages of secondary, the threshold is 25%. The indicators for student characteristics are: parent is an itinerant worker; mother has not completed secondary school; child does not live with parents; family lives on community support; at home the child speaks a language other than Dutch.

Operating costs

AGODI allocates funding for operating costs to three different intermediaries, depending on the school network: school groups in the Flemish Community (GO!) network; local governments in the case of municipal schools; and school boards in the case of grant-aided private schools). The 2008 Parliamentary Act guarantees a common funding approach to schools in all networks, but these are adjusted for "objective differences", e.g. Flemish Community schools must honour the principle of "neutrality" and need to operate small schools to ensure opportunity of access in all areas. The adjustment for objective differences constitutes a small proportion of the grant.

Roughly 80% of the grant is allocated on school characteristics (educational level, type of school, curriculum – and in secondary education also type of educational programme, ASO, TSO, BSO, KSO).

The remainder of the grant (around 14% in elementary education and 10% in secondary education) is allocated on student characteristics, using four indicators: mother's educational attainment; student eligibility for study grant; language spoken at home; student place of residence.

1. It is of note that a separate stream of funding is allocated for students with identified special educational needs. There is a strong and established system of provision of education in specialised schools, but the "M Decree" in 2015 aims to integrate more students with special educational needs in mainstream education. The current system is open ended, i.e. the greater the number of students identified with special educational needs, the greater the amount of funding allocated to their educational support.

Source: adapted from descriptive information in Nusche et al. (2015), *OECD Reviews of School Resources: Flemish Community of Belgium 2015*, http://dx.doi.org/10.1787/9789264247598-en.

Funding distribution through school boards and school associations might have positive effects in terms of pooling resources and achieving economies of scale (in the case of the larger school boards), but it may also constitute a barrier for the government to steer actors towards common systemic goals. Pertaining to collaboration and co-ordination between schools, the OECD noted in 2015 that while associations were already playing their part among other ways through the dissemination of good practices, there still proved to be a need for the Flemish government to go even further in stimulating co-operation (Nusche et al., 2015[20]).

The Belgian Court of Audit found that few differences exist in how schools with different student group compositions spend their operating costs grant. Evidence suggests that the adjustments used in the allocation for operating costs have not had any effect on favouring a more balanced social mix of students across Flemish schools; conversely, school segregation along socio-economic lines has increased since 2008 on several rough indicators (Belgian Court of Audit, 2017[27]). Furthermore, (Groenez et al., 2015[28]) found that school boards pursued a range of different distribution policies and do not always redistribute operating grants to their schools according to the same weightings as determined by the Flemish government, particularly in the case of larger school boards.

Table 4 summarises the mix of accountability mechanisms in Flemish education, specifically focussed on the use of equity funding.

Table 4. An initial mapping of existing processes and potential accountability gaps

Vertical	**Regulatory school accountability:** AgODI monitors student enrolment data as basis for funding allocation Verification of enrolments and general use of the operating means Inspectorate evaluates school quality processes No reporting to central authorities on how funding is used Very limited regulations on how funding is used
	School performance accountability: Inspectorate can recommend whether or not a school is recognised, i.e. receives public funding Inspectorate evaluates school's student group achievement of "attainment targets" and learning plans and reports publicly in a general and qualitative way No standard public reporting of school performance Use of standardised student testing required at the end of primary education No central examination; sample-based national assessments
Horizontal	**Professional school accountability:** Associations may share best practices on resource use Professional competence standards established by the Flemish government Little known on school board initiatives to pool resources more efficiently and provide more effective support Flemish government provides schools with data-rich environments
	Multiple school accountability: Schools are required to have a School Council of parents, staff, representatives of the local community and students in secondary education Schools operate in networks of schools Little is known about school quality assurance processes and to what extent stakeholders are engaged in these. Feedback from students, parents, communities on how equity funding is used. Are they involved in deciding how additional resources are used?

5.3. The challenges posed by accountability gaps

This case of equity funding illustrates well the general problem of a lack of feedback for system learning and improvement. There is no systematic monitoring (and therefore no feedback) of how the additional resources aiming to tackle inequities are actually being spent by schools.

As previously mentioned, complex systems are a whole formed by multiple interacting components. When feedback among the components is lacking, actors do not know how to act and systems run into risks of misalignment. It is then, in the absence of co-ordination, that policy and reform lose their momentum, driving the system back to its original state. Indeed, the evidence presented above indicates that the current funding approach is not having the desired impact on inequities. The lack of feedback appears to be a key element in this challenge.

As a general point schools do not publish budget information (Table 5). In its analysis about school budgeting, the Belgian Court of Audit stated that school reports on their financial activities varied and often lacked cost details (Belgian Court of Audit, 2015[26]). Likewise, additional hours are supposed to provide schools with more staffing flexibility, but a clear empirical view of how these resources are used is missing.

Table 5. Public availability of budgetary information for individual public schools (ISCED 1-3)

Country	Systematically published	Available upon request	At discretion of school or relevant authority	Not published
Austria				✓
Belgium (Fl.)				✓
Belgium (Fr.)				✓
Chile	✓			
Czech Republic		✓		
Denmark			✓	
Estonia		✓		
Iceland	✓			
Israel	✓		✓	
Kazakhstan				
Lithuania		✓		
Portugal		✓		
Slovak Republic	✓			
Slovenia	✓			
Spain				✓
Sweden		✓		
Uruguay		✓		

Source: (OECD, 2017[29])*The Funding of School Education: Connecting Resources and Learning*, http://dx.doi.org/10.1787/9789264276147-en, Table 5.A1.4.

The lack of information on resource outputs at the level of schools and school boards means it was hard to examine if resources are used efficiently and effectively. It follows that there is no guarantee that a given student will benefit from the additional resources the system had foreseen based on socio-economic background and course choice. This is problematic in a system of vast school autonomy and wide parental school choice. The key question here is not only about the adequacy of specific decisions taken by schools and boards, but the transparency of such decisions in a context in which schools receive a budget, but the real cost of running programmes and services remains unknown. Monitoring, evaluation and reporting funds transferred from the central to the local and school level is necessary to assess whether these are used efficiently and in line with systemic objectives.

6. Flanders: Designing a smart mix of accountability mechanisms

6.1. Introduction

This section presents a summary of key insights or "lessons learned" at the Strategic Education Governance Learning Seminar. Collectively formed by both Flemish and international participants, these draw on practical experience from other systems, but adapt to embrace the complexity of the Flemish school system. The Flemish school system is one of the OECD's most decentralised and is characterised by a high degree of autonomy at the school level. The regional Flemish government has a limited amount of responsibilities: it sets a core curriculum for students and standards for teachers, funds schools, and is responsible for basic regulation. The Inspectorate checks if schools comply with regulations and deliver good quality education. Schools boards govern schools. They administrate the school's resources, determine the school's ethos and learning goals, and choose teaching methods. School boards are also responsible for all of the school's administrative and management tasks, such as the recruitment and promotion of teachers and the appointment of school leaders.

Given the high degree of school autonomy, accountability mechanisms of schools towards the central government are not strongly developed. Compared to other countries, there are less frequent demands for greater transparency and direct access to data on schools. Furthermore, school boards are not required to be transparent to the public, although they are accountable to internal school councils of teachers and parents. Participants at the Learning Seminar even sensed a fear of accountability among schools, a concern that with accountability mechanisms the government may infringe upon the autonomy of school boards provided by the constitutional freedom of education.

This holds also true in the case of equity funding as was shown above. Since schools and school boards in primary education are not required to give an account to external stakeholders, it is unclear how the equity budgets are spent and which results are reached. Due to this lack of transparency, schools and school boards deprive themselves of valuable forms of feedback and mutual learning through benchmarks. It is also hardly possible to assess the effectiveness of equity policy at the system level, thus complicating the learning and improving of policy at that level.

In summary, the main issues around accountability in the Flemish system regard how to close the identified accountability gaps. However, in thinking about designing accountability mechanisms, it is essential to bear in mind the need to avoid or at least limit potential tensions that may arise when different accountability mechanisms co-exist. Therefore, the learning seminar participants focussed on designing a smart mix of accountability mechanisms in the Flemish educational context that would:

- Provide an incentive to improve the quality of education.
- Focus attention on system-wide goals to reduce the growing inequities within the system.
- Limit administrative burden on schools and school boards.
- Do not lead to undesired, perverse effects.
- Contribute to trusting relations among schools, stakeholders and the Flemish authorities.

- Support and promote the professionalism of school boards, school directors and teachers?

Anchored in the SEG organisational framework, that applies key insights from OECD research on how to promote effective governance processes, participants at the Learning Seminar collectively developed the following observations, analysis and suggestions.

6.2. A long-term strategy to create a culture of evaluation and accountability

Given the prevailing consensus among Flemish stakeholders to build trust and focus on the importance of accountability for learning and improving, participants emphasised the need to follow a long-term strategy to create a culture of evaluation and accountability. The following sections list the different elements identified during the Learning Seminar.

6.2.1. Thinking strategically and taking a long-term perspective

Given the context of decentralisation and autonomy for schools and teachers and the current culture and perceptions of accountability within the Flemish system, all participants felt that creating a culture of evaluation and accountability requires a long-term perspective and a step-by-step approach. For evaluation and accountability to take root, they need to be integrated in the daily routines of teachers, school leaders and policy makers at all levels. This is what is meant by a culture of evaluation: a continuous cycle of trying, analysing, learning and adapting as a systemic feature of the daily acting of all stakeholders. Accountability adds to the evaluation culture the flavour of openness and transparency, the willingness to give an account to stakeholders and the public, and to learn from different perspectives to improve education. Creating such a culture needs patience, restraint from the side of the government, and first and foremost trust.

The participants noted the steps already achieved towards building an evaluation culture, such as the ongoing focus on strengthening the policy-making capacity at school level, the provision of existing administrative data and the evaluation cycle in equity funding in secondary education. However, as in other countries, more needs to be done on putting data to use, particularly at the school level, but also on strengthening horizontal accountability mechanisms and building linkages between school level and system level accountability. Several countries presented their journey, gradually building up and enriching databases, taking a developmental approach and combining different sources of knowledge and forms of accountability. It was felt that such a journey in Flanders should begin with low stakes horizontal accountability as well as forms of professional feedback and accountability. Harnessing the energy of grassroots initiatives might be a good way of igniting and accelerating the journey, rather than only pushing and stimulating top down from the level of the government.

6.2.2. Connecting accountability to a compelling vision

As stated earlier, accountability fulfils different functions. Accountability serves to check if schools comply with the rules, that is, deliver basic quality and spend their money according to the rules. Accountability also plays a role in the learning and improving of schools by providing an external perspective to school leaders and teachers on the questions if the school reaches its goals, contributes to the aims of the system as a whole, and meets the expectations of the public in general and stakeholders in particular. Particularly professional accountability, or broader professional feedback, would not only provide a mirror, but also insights in improvement strategies. At the Learning Seminar the formative

or learning use of accountability was specifically emphasised. Particularly for this function the participants felt it was crucial to connect accountability to an overall vision, to the moral purpose of education and education policies, in this case, policies to promote equal opportunities for all learners. Schools, teachers and parents also need to see that accountability is embedded in a coherent whole of policies to achieve equal opportunities. Ideally, the vision is formulated in simple terms, derived from the very basic question of 'what do we want for our children?' Subsequently the vision needs to be translated in concrete, tangible elements, easy to grasp for pupils, parents, teachers and other stakeholders. Teachers, schools, school boards or owners and the Department of Education and Training will need to collectively identify and agree on these indicators. At the Learning Seminar it was recommended to operationalise the rather abstract aim of equity by formulating barriers to learning based on the experiences of pupils, parents, teachers and other stakeholders like social workers that support schools. For example, the lack of targeted and specialised support for children with learning difficulties might be such a barrier. These barriers would be the point of departure for developing strategies and policies to overcome them.

6.2.3. Aiming for a coherent mix of accountability mechanisms

Complex systems with distributed responsibilities for good quality education need a well-aligned combination of vertical and horizontal as well as internal and external accountability mechanisms, both for compliance (or legitimacy) and learning. Together these mechanisms should provide a rich picture of education processes and outcomes at the school level, the level of networks of schools and at the level of the system as a whole. It was observed by seminar participants that the lack of comparable student performance data at the level of schools hampers the chances of improvement through mirroring among schools (schools having the opportunity to benchmark with a range of comparable schools, anonymously presented), but also inspection. Particularly interesting to the participants was the position of the school boards. It was felt that given their pivotal role in the funding of schools, accountability arrangements for boards were underdeveloped.

Several countries presented mixes of accountability mechanisms aiming at getting a rich picture of processes and performance with a minimum of administrative burden. In one example, existing data from several sources were combined with results from dedicated research to cross-check and get insights in the spending and outputs of a targeted policy initiative. Another participant presented the combination of a low stakes summative standardised test to measure performance at school and system level with a voluntary but widely used formative feedback instrument for teachers to promote learning and improving instruction and pedagogies. In Flanders, collaboration between the Pedagogical Advisory Services and the Inspectorate resulted in a shared quality assurance framework for both school internal evaluation and external inspection (*Referentiekader Onderwijskwaliteit*). At the Learning Seminar it was perceived as an exemplary initiative towards a more systemic and system-wide evaluation practice and an excellent opportunity to build trust and create ownership of schools and teachers.

6.2.4. Strengthening accountability from the bottom up

It was a broadly shared belief among the participants that building a culture of evaluation and accountability should start at the level of schools and teachers and initially focus on the formative or learning function of accountability. It was suggested to carefully design a mix of accountability mechanisms sequentially, starting with multiple and professional forms and then expanding to vertical forms of accountability. This holds true particularly

in decentralised systems with highly autonomous schools and teachers, and specifically in Flanders, where school accountability mechanisms are not widespread compared to other decentralised countries.

Teacher and school ownership of accountability arrangements were deemed crucial. Several participants presented examples of trying to win the hearts and minds of teachers, school leaders and school boards. In one of the systems for example, teachers were closely involved in the development of a professional development framework containing standards for teaching. Participants also strongly emphasised that a bottom-up strategy should focus on the improvement of teaching and learning to engage teachers and schools, rather than on compliance. It should be clear to schools how accountability connects to their daily practice, or in other words, the use of knowledge and data should become part of their daily routines and be an integral part of their professional identity. School leaders play a crucial role in creating a culture of collaboration and continuous professional development with teachers. Here participants noted the importance of continuing efforts to professionalise further school leadership.

Additionally, several participants presented their efforts to provide schools, and in some cases also the broad public, with centrally collected data, comparable to the Flemish '*Dataloep*'-initiative[1]. In contrast to Flanders, centrally collected data in other systems also contain student performance results. Opinions differed on where or not to publish school performance data. Several participants argued that keeping the stakes of accountability low (in terms of exposure and sanctions) supports the development of formative accountability greatly. For that reason, in several systems, student performance data are not published or known to the ministry, or schools are free to decide on the publication these data. On the other side of the spectrum, one of the systems showed a gradually growing and publicly available data collection of school performance data, resulting in a rich picture of school performance on a variety of indicators, ultimately presented in a user friendly way. This offers the particular advantage of providing the public with a complex picture of schools. Whether data are published or not, in both cases participants pointed to the need of high-quality external support for teachers and schools. Providing data, and knowledge more broadly, is not enough; most schools and teachers need training and peer support to make use of data and transform these into knowledge for improvement. Lastly, participants suggested raising the positive perception of accountability through 'faming', that is, by spreading good examples of practice.

It was felt that students and parents should play a more important role in the learning of schools and teachers. The participants suggested involving students and parents more intensively in problem analysis, goal setting and evaluation of the school. Particularly the voice of students could provide schools with surprising insights. To be meaningful to schools and communities and within the accountability arrangement as a whole, horizontal accountability would benefit from a strong position of the formal participatory bodies within a school, which in several systems, was not always the case.

[1] *Dataloep* is a new online interactive application that was launched in 2016 by the Flemish Community, allowing access to a range of statistical data on schools and higher education institutions, and enabling schools to make comparisons in certain areas between their own school and other (anonymous) schools across Flanders. There are two versions of *Dataloep*, one for the broad public with data per province and municipality and one version for schools with data on their own school.

6.2.5. Using knowledge from a variety of sources and perspectives

Particularly in complex systems, knowledge flow is like the oil that keeps an engine running. A culture of evaluation and accountability depends on the availability of knowledge in different forms, the arrangements to transport knowledge and the capacity to use knowledge to improve education. Knowledge is needed from a variety of sources and on a variety of topics. First, as already mentioned, participants proposed involving students and parents to describe the barriers to learning that they and their peers are experiencing from in daily school life. Second, teachers and school leaders, but also social care staff, could inform policy on their current efforts to support children at risk to succeed in education. Third, research could expose what kind of interventions and methods have proved to be effective in raising the confidence, well-being and performance of children from immigrant and low socio-economic status backgrounds. Participants pointed to the potential of leveraging tacit knowledge of teachers and other professionals, but also from students. Participants also had the impression that schools could take more advantage of learning from scientific research. In this context, participants suggested to create a toolbox containing research evidence and good examples of practice on strategies and methods to raise the performance of children at risk. However, just as was observed regarding the use of data, providing knowledge does not mean that schools will use it. In this context, participants emphasised the role of peer learning communities of teachers and networks of schools as an avenue for professional learning by exchanging experiences, sharing tacit knowledge, and mutually developing skills.

Some participants pointed to the fact that one of the great risks of a bottom-up strategy is that a certain number of schools will lag behind, not developing a culture of evaluation and collaboration with students, parents and other stakeholders. At the system level, there is a need for more systematically collected and up-to-date data on schools' performance, which can provide valuable feedback for system improvement and help detect schools that are not performing well and in need of support. The current situation in Flanders requires creativity to figure out what set of existing data can be used to identify schools that need more support to be able to realise equal opportunities for immigrant and low socio-economic status children. Subsequently, targeted support needs to be developed to back those schools to improve sustainably.

7. Conclusions

Flanders has a well-performing school system compared internationally. In PISA 2015 for example students in Flanders performed well above the OECD average, although their average performance has been on the decline over recent years. The PISA results also reveal entrenched inequities in the Flemish system, which is a persistent policy challenge.

The Flemish school system is one of the OECD's most decentralised and is characterised by a high degree of autonomy at the school level. This autonomy, however, is not accompanied by equally strongly developed accountability at the school level. Compared to other decentralised systems in the OECD, the Flemish system has not as much overt accountability and diversity of accountability mechanisms, although recently some mechanisms have been introduced, such as the requirement for primary schools to use validated tests and a collaboratively built quality framework for internal and external evaluation. Still, accountability of schools to the Department of Education and Training and to the public remains rather weak, with no requirement for schools to share the outcomes of internal evaluation with the Inspectorate, no inspection of school boards and varying degrees of policy-making capacity at the school level. With regard to equity funding, there is no systematic monitoring of how budgets are spent and schools do not publish budgetary information, which makes it hard to examine if resources are used effectively and efficiently.

At the Strategic Education Governance (SEG) Learning Seminar held in March 2018 the main question was how to create a constructive accountability arrangement that serves both transparency to the public and trust in schools, and is meaningful to teachers, school leaders and other stakeholders. The discussions focussed mainly on the case of equity funding.

The starting point of the SEG Learning Seminars are the insights taken from a complexity perspective on governing education systems. One of the main insights is that a continuous flow of feedback at all levels of a system drives learning and improvement. Accountability mechanisms are an important element in providing feedback. Particularly in complex education systems like in Flanders, with distributed responsibilities for good quality education, the information flow between levels and between stakeholders requires much attention. Complex education systems need a well-aligned combination of vertical and horizontal accountability mechanisms, both for legitimacy and for learning. Together, vertical and horizontal accountability should provide a rich picture of education processes and outcomes in schools, at the level of networks of schools and at the system level.

- *Key point: Feedback on a rich set of processes and outcomes of education is critical for learning and improvement in a complex education system. Well- designed accountability mechanisms can serve both compliance and school improvement purposes.*

At the Learning Seminar several suggestions were formulated to advance such a rich and coherent accountability arrangement that will be described below.

Given the context of decentralisation and autonomy for schools and teachers and the current culture and critical perceptions of accountability within the Flemish system, all seminar participants felt that creating a culture of evaluation and accountability requires a long-term perspective and a step-by-step approach. Some steps have already been achieved, such as the ongoing focus on strengthening the policy-making capacity at the school level and the central provision of existing administrative data. But more needs to be done, among other

things on strengthening horizontal accountability mechanisms and building linkages between school level and system level accountability. It was felt that such an endeavour in Flanders should begin with a focus on low stakes horizontal accountability as well as forms of professional feedback and accountability.

- *Key point: Take a long-term perspective and step-by-step approach to build a culture of evaluation and accountability and begin with developing low stakes horizontal and professional feedback and accountability mechanisms.*

Accountability fulfils different functions. Accountability serves to check if schools comply with the rules, that is, deliver basic quality and spend their money according to the rules. Accountability also plays a role in the learning and improvement of schools by providing an external perspective to school leaders and teachers on the questions such as whether the school reaches its goals, contributes to the aims of the system as a whole, and meets the expectations of the public in general and its community in particular. At the Learning Seminar the formative or "learning" use of accountability was specifically emphasised. In this regard, the participants felt it was crucial to connect accountability to an overall vision, to the moral purpose of education and education policies, in this case, policies to promote equal opportunities for all learners. Participants suggested formulating the vision in simple terms, derived from the very basic question of 'what do we want for our children?' Developing this vision collectively with pupils, parents, teachers and other stakeholders would ensure it is concrete, tangible and easy to grasp. This would form the basis for key indicators to be included in accountability mechanisms, as agreed upon by teachers, schools, school boards or owners and the ministry.

- *Key point: Embed accountability mechanisms in a compelling vision for education, collaboratively built with pupils, parents, teachers, school leaders and other stakeholders, and formulated in a simple and straightforward way.*

Teacher and school ownership of accountability arrangements was deemed crucial. Participants strongly emphasised that a bottom-up strategy should focus on the improvement of teaching and learning to engage teachers and schools, rather than on compliance. It should be clear to schools how accountability connects to their daily practice, or in other words, the use of knowledge and data should become part of their daily routines and be an integral part of their professional identity.

- *Key point: Prioritise the professional use of knowledge and data for improvement in teaching and learning.*

A culture of evaluation and accountability depends on the availability of knowledge in different forms, the arrangements to share knowledge, and the capacity to use knowledge to improve education. Knowledge is needed from a variety of sources and on a variety of topics. It was particularly felt that students and parents should play a more important role in the learning of schools and teachers. The participants suggested involving students and parents more intensively in problem analysis, goal setting and school evaluation. Participants also had the impression that schools could take more advantage of scientific research to improve their efforts for children at risk. Developing peer learning communities of teachers and networks of schools as avenues for professional learning through exchanging experiences, sharing tacit knowledge, and mutual skills development, might be ways forward.

- *Key point: Promote the use of knowledge from a variety of sources, both tacit knowledge from students and teachers as well as explicit knowledge from research, among other ways by creating learning networks of teachers and schools.*

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