

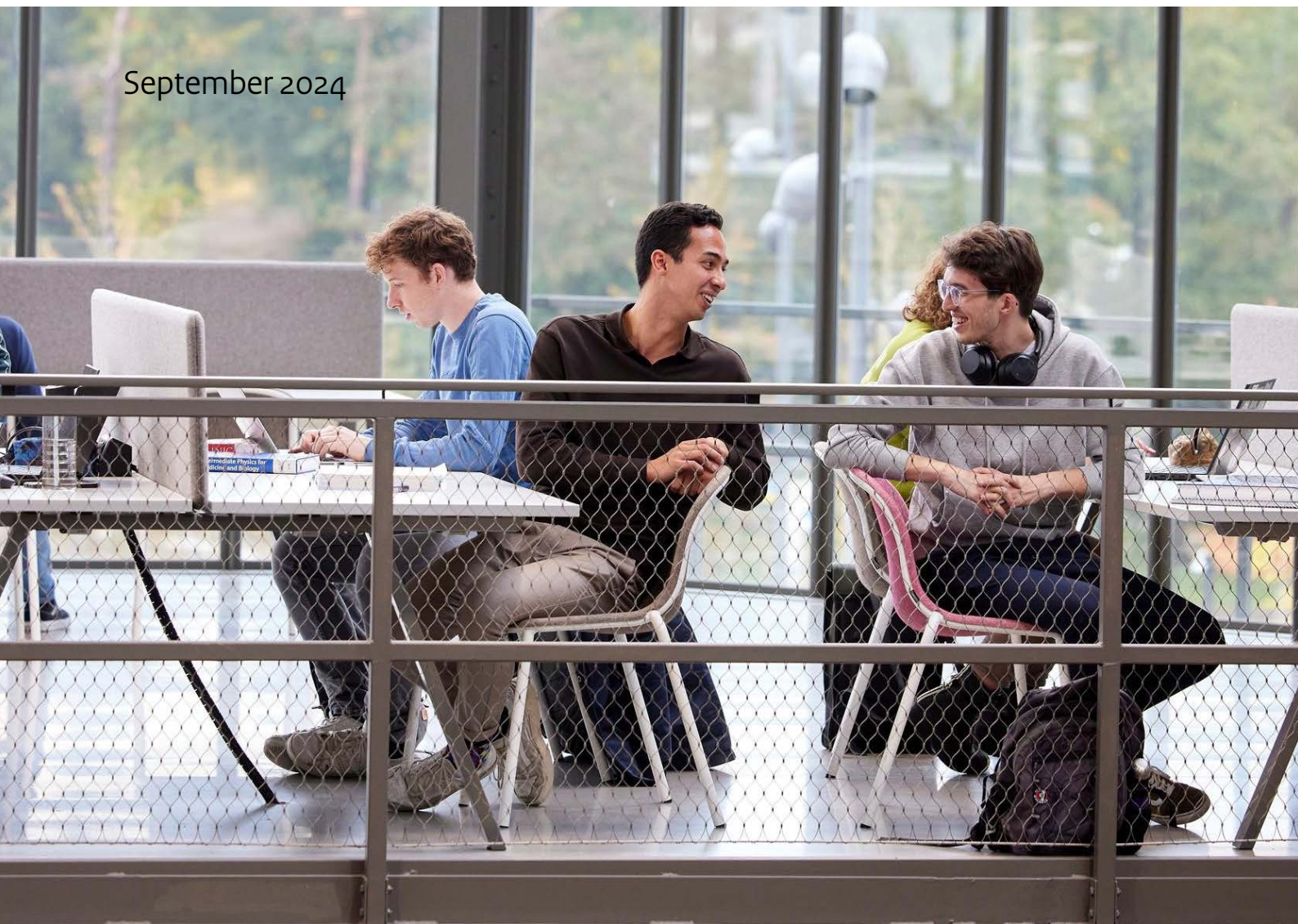


Inspectorate of Education  
*Ministry of Education, Culture and Science*

# Inspection framework 2024

*supervising standards in higher education*

September 2024



# Inhoud

<b>1</b>	<b>About this framework</b>	<b>3</b>
1.1	The basis for our supervision	3
1.2	Effectiveness and evaluation	3
<b>2</b>	<b>Vision, mission, roles and tasks</b>	<b>4</b>
2.1	Vision: the core functions of education	4
2.2	Mission: effective supervision for better education	4
2.3	Internal quality assurance in higher education	4
2.4	External quality assurance in higher education	5
2.5	Supervision by the Inspectorate	7
<b>3</b>	<b>Key principles</b>	<b>8</b>
3.1	Enhancing the learning capacity of institutions and the system as a whole	8
3.2	Compliance as a prerequisite for quality of education	8
3.3	Accountability and ultimate responsibility of the governing board	8
3.4	Tailored supervision and proportionality	9
<b>4</b>	<b>Working method</b>	<b>10</b>
4.1	Interventions	10
4.2	Supervision of the higher education system	12
4.3	Supervision of compliance by individual institutions	13
4.4	Supervision for the protection of names and degrees	15
4.5	Supervision of financial management	16
4.6	Other tasks	17
	<b>Appendix 1 Legislative framework</b>	<b>18</b>
	<b>Appendix 2 Abbreviations used</b>	<b>19</b>
	<b>Publishing details</b>	<b>20</b>

# 1 About this framework

## 1.1 The basis for our supervision

The Inspectorate of Education supervises educational institutions throughout the Netherlands, serving the interests of over four million pupils and students. We believe that each pupil and each student has the right to a good education, which is why we examine what is working well, what can be improved and what needs to be improved. From childcare to higher education; from the youngest age groups to university graduates.

In this inspection framework, we provide a detailed overview of how the supervision of higher education is organised. Who is responsible for which task? How does the Inspectorate fulfil its supervisory role? The inspection framework is intended for everyone who is affected by our supervision. It details the vision, mission and key principles behind our supervision and explains how we work.

The Inspectorate's supervisory tasks are based on Section 3 of the Education Inspection Act (*Wet op het onderwijstoezicht*, WOT). Section 13 of the Act requires the Inspectorate to set out its working methods in an inspection framework. This inspection framework has been coordinated with the Accreditation Organisation of the Netherlands and Flanders (NVAO), the Commission for Efficiency in Higher Education (CDHO), the Netherlands Association of Universities of Applied Sciences, the Universities of the Netherlands (UNL), the Dutch Council for Training and Education (NRTO), the Dutch National Student Association (ISO) and the Dutch Student Union (LSVb).

## 1.2 Effectiveness and evaluation

This inspection framework was adopted on 15 October 2024. It is published on the Inspectorate of Education website and on [www.wetten.nl](http://www.wetten.nl).

We evaluate the effects and effectiveness of the inspection framework at regular intervals. Amendments may be made to the inspection framework or parts thereof in response to practical feedback and developments in higher education institutions, the higher education system and the accreditation system, in addition to changes in legislation and/or policy.

## 2 Vision, mission, roles and tasks

In its supervision of higher education, the Inspectorate works on the basis of a clear vision and mission. In doing so, we are keenly aware of the distinct roles in higher education and how we fulfil our own tasks.

### 2.1 Vision: the core functions of education

Education fulfils an important role in our society. It guides students towards higher levels of education or prepares them for the workplace, as employees or entrepreneurs. Education also has to ensure that children and young adults learn to become fully fledged citizens and members of society. Education equips every student with the knowledge and skills they require to participate in the economy and to find employment. It is through education that all students can flourish and achieve their full potential. In other words, the core functions of the Dutch education system relate to teaching (qualification), providing young people with the skills to participate in and contribute to society (socialisation), and paving the way to further education and the labour market (allocation, including selection and equal opportunities).

The reasoning that underpins our supervisory role rests on the need for a sound education and a well-functioning system in the public interest. Our focus in this regard centres on the interests of students, the quality and continuity of the system and the lawful spending of public funds.

### 2.2 Mission: effective supervision for better education

Everybody has the right to education that is of satisfactory quality. Every day, teaching staff, governing boards and other professionals dedicate themselves to achieving this goal for their students. All these efforts contribute to the quality and proper functioning of the education system, so that all students can realise their potential as they progress through their academic career. Our mission of 'effective supervision for better education' reflects this aim. We focus on the functioning of the system as a whole and on individual governing boards, institutions and educational programmes.

### 2.3 Internal quality assurance in higher education

Higher education makes a vital contribution to the development of young people. It is also an engine for innovation and is of great economic significance. The governing boards of higher education institutions are responsible for ensuring the quality and continuity of their organisation, the lawful and efficient deployment of their resources, the range of programmes they offer, and the quality of the education they provide and the degrees they confer.

The Higher Education and Research Act (*Wet op het hoger onderwijs en wetenschappelijk onderzoek*, WHW) contains stipulations for quality assurance in higher education. For publicly funded higher education institutions, the Act also regulates matters such as administrative organisation, staff and student participation, and internal supervision. The Act and government policy on higher education form part of a longstanding Dutch tradition that gives higher education institutions a large degree of autonomy, allowing governing boards and staff to fulfil their mission as effectively as possible in ways that reflect their profile and their student body. This autonomy also means that institutions bear a great deal of responsibility for the provision of education within the higher education system.

Publicly funded higher education institutions have a system of internal quality assurance and participation, and invest in a quality culture with the aim of fulfilling this responsibility effectively. They are accountable to the public and to external supervisory bodies for the choices they make, as expressed in their annual report. Internal supervision by the supervisory board and staff and student participation in decision-making and other areas ensure that a higher education institution stays on track in terms of achieving both its own goals and its societal mission. At every higher education institution, a board of examiners ensures the quality of assessments and examinations and issues degree certificates and other qualifications under the auspices of the governing board.

## 2.4 External quality assurance in higher education

There are three parties who cooperate and coordinate their activities to provide external assurance of legal compliance, quality and efficiency in higher education: the Inspectorate, the Accreditation Organisation of the Netherlands and Flanders (NVAO), and the Commission for Efficiency in Higher Education (CDHO).<sup>1</sup>

The Inspectorate, the Accreditation Organisation of the Netherlands and Flanders, and the Commission for Efficiency in Higher Education each assess higher education on the basis of their own statutory roles. The Inspectorate monitors the compliance of prospective and existing higher education institutions with laws and regulations pertaining to the education sector, the lawful and efficient use of funding, and the quality of the higher education system as a whole (including the accreditation system). The Accreditation Organisation of the Netherlands and Flanders grants accreditation to educational programmes and assesses new programmes and the quality assurance of higher education institutions. The Commission for Efficiency in Higher Education advises on the macro-efficiency of new and existing publicly funded educational programmes. The Inspectorate, the Accreditation Organisation and the Commission report on their findings and recommendations at the level of individual higher education institutions and the system as a whole.

The Inspectorate has drawn up an inter-institutional protocol with the Accreditation Organisation and the Commission.<sup>2</sup> The aim of their cooperation is to create an effective and coherent system of external assurance in higher education. When the Inspectorate and/or Accreditation Organisation conduct an inspection, each follows its own procedures for inspection and reporting, but where appropriate they exchange interim reports on their progress and findings to date. An infographic on the next page explains how they work together.

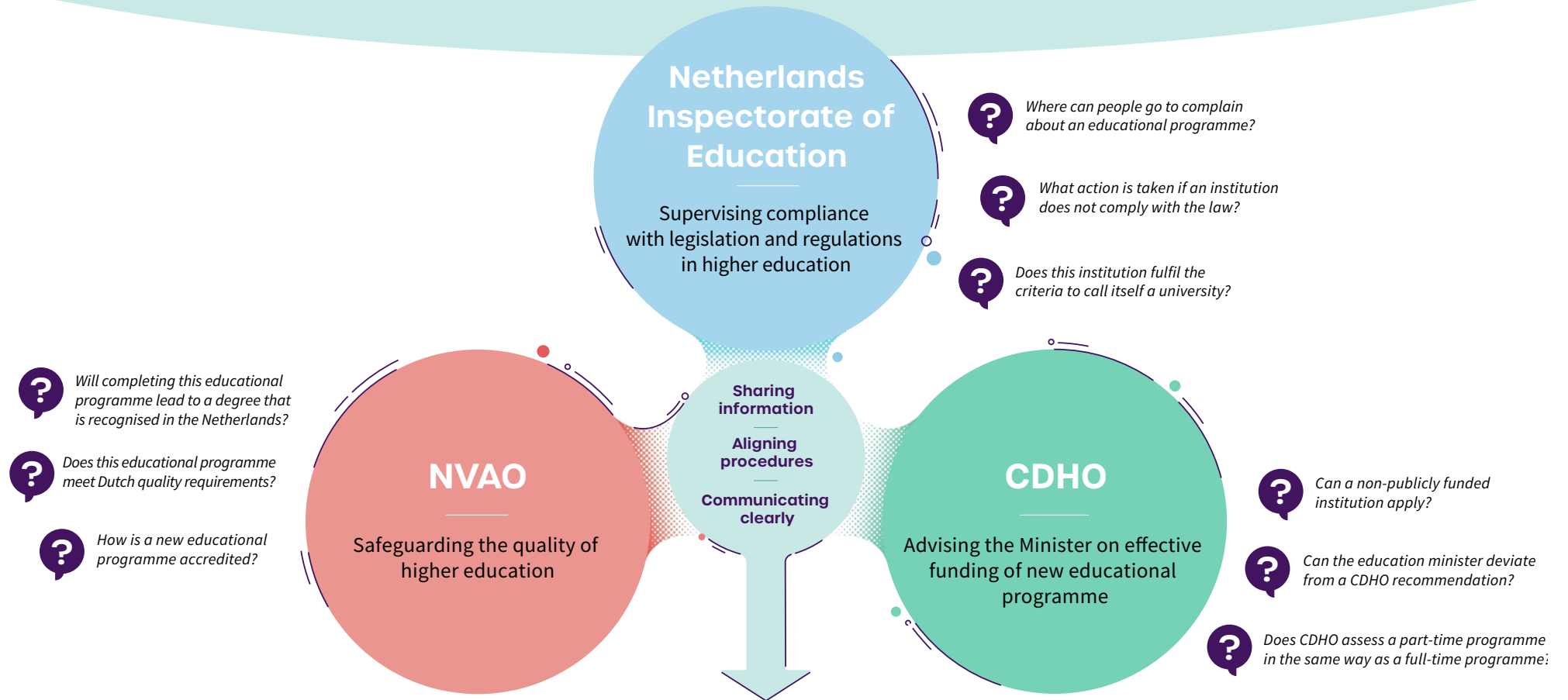
---

<sup>1</sup> External quality assurance of the inspection of publicly funded institutions takes place on the basis of self-regulation. Institutions ensure that audits are carried out in line with the Strategy Evaluation Protocol (for universities) or the Sector Protocol for Quality Assurance in Research (for universities of applied sciences).

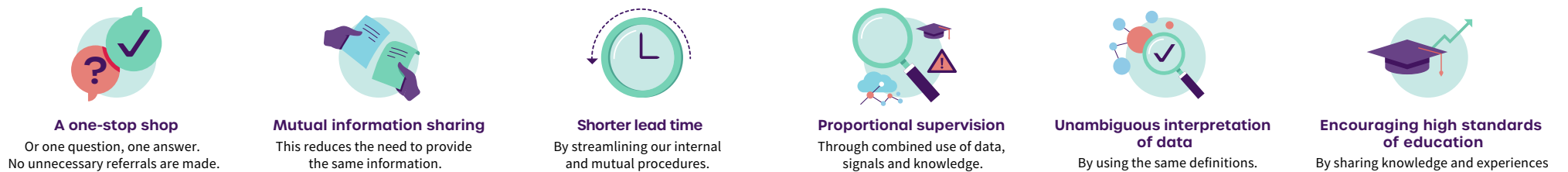
<sup>2</sup> <https://www.onderwijsinspectie.nl/onderwijssectoren/hoger-onderwijs/documenten/publicaties/2018/09/24/samenwerkingsprotocol-inspectie-van-het-onderwijs-nvao-en-cdho>

# Together for Quality Higher education

Inspectorate of Education - NVAO - CDHO.



## The outcome of the collaboration



In addition to the Inspectorate, the Accreditation Organisation and the Commission, accountants also play a role in the external assurance of higher education. A higher education institution must give its students the opportunity to pursue and complete their studies. To make this possible, it is essential to ensure the continuity of the institution. Higher education institutions are therefore obliged to draw up an annual report, complete with financial statements. Publicly funded higher education institutions are required to have their annual report audited by an external accountant for submission to the Ministry of Education, Culture and Science at the Education Executive Agency (DUO). The annual audit is an important prerequisite for ensuring continuity.

## 2.5 Supervision by the Inspectorate

### 2.5.1 The Inspectorate's tasks

The basis for supervision by the Inspectorate, as stated above, is set out in Section 3 of the Education Inspection Act. Section 12a of the Act outlines the three main tasks of supervision in higher education:

1. the Inspectorate furthers and examines the development of the higher education system (including the accreditation system), with particular regard to quality;<sup>3</sup>
2. the Inspectorate supervises and conducts inspections to ensure compliance with statutory requirements for higher education;<sup>4</sup>
3. the Inspectorate oversees and promotes financial compliance, efficiency and continuity in publicly funded higher education institutions.<sup>5</sup>

### 2.5.2 Scope of the Inspectorate's higher education supervision

The following areas are subject to the Inspectorate's supervision:

- all higher education institutions;<sup>6</sup>
- the higher education system as a whole;
- the accreditation system within the system of higher education;<sup>7</sup>
- all providers covered by the statutory requirements of the Higher Education and Research Act.<sup>8</sup>

---

<sup>3</sup> Section 3(1a) (sub 1°), 3(1b) (sub 4°) and 3(1c) of the Education Inspection Act..

<sup>4</sup> Section 3(1a) of the Education Inspection Act.

<sup>5</sup> Section 3(1c) of the Education Inspection Act..

<sup>6</sup> An institution of higher education as referred to in Section 1(1g) of the Higher Education and Research Act: 'a publicly funded institution listed in the appendix to this Act under a to i or a legal entity for higher education, unless the Act indicates otherwise'.

<sup>7</sup> To supervise the accreditation system, the Inspectorate uses a separate [inspection framework](#).

<sup>8</sup> Section 150 of the Education Inspection Act.

## 3 Key principles

Through its supervision, the Inspectorate aims to contribute to better education, as expressed in its mission statement. The nature of this contribution is set out in the four principles below.

### 3.1 Enhancing the learning capacity of institutions and the system as a whole

One of our tasks is to assess and improve the quality of the higher education system as a whole. By the quality of the system, we mean the extent to which all stakeholders – teaching staff and students, governors, umbrella organisations and policy makers – succeed in realising the core functions of education: qualification, socialisation and allocation. Through our supervision, we aim to promote the learning capacity of the system as a whole, and on this basis to do the same for the individual higher education institutions.

### 3.2 Compliance as a prerequisite for quality of education

The stipulations of the Higher Education and Research Act set the frameworks within which higher education institutions have to achieve quality of education.<sup>9</sup> The Act regulates areas such as the legal protection of students, funding, admission requirements and protecting the status of qualifications. The Act also establishes a level playing field with regard to specific elements for all higher education institutions.

The Inspectorate's supervision is designed to help ensure that higher education institutions comply with the law, with the aim that the institutions themselves ensure the quality of education and every student receives a degree certificate of value. Our supervision is largely focused on insight and prevention and only moves towards enforcement as a last resort. Where the law provides insufficient clarity or an open benchmark, we align our inspections with widely accepted frameworks and standards in the field wherever possible.<sup>10</sup>

### 3.3 Accountability and ultimate responsibility of the governing board

According to Section 1(1j) of the Higher Education and Research Act, the governing board of a publicly funded higher education institution is the executive board, unless otherwise stipulated. The task of the executive board is to administer and manage the university or university of applied sciences. It bears ultimate responsibility for the quality and continuity of teaching and research. In addition, the Act gives the supervisory board an important role in the higher education institution. The supervisory board oversees the execution of activities and the exercise of powers by the executive board and provides it with assistance in an advisory role. On the basis of its position of ultimate responsibility, the executive board is the first point of contact for the Inspectorate. In the case of legal entities in higher education (i.e. privately owned higher education institutions that do not receive public funding), the articles of association set out the composition of the board of the institution and in doing so designate the first point of contact.<sup>11</sup>

---

<sup>9</sup> The concept of quality of education in the higher education sector is defined in NVAO's accreditation framework.

<sup>10</sup> These may include frameworks developed for the purpose of self-regulation. Institutions always have the opportunity to demonstrate that they are able to achieve the underlying goals by other means..

<sup>11</sup> Section 1(1j) of the Higher Education and Research Act. Legal entities in higher education are not required to have a supervisory board.



## 3.4 Tailored supervision and proportionality

Higher education institutions, governing boards and educational programmes are all different. We reflect these differences in our supervision. The intensity of supervision is proportional to various aspects including the quality of governance, measures already taken or proposed, the learning capacity of the higher education institution and the severity of any problems. The same goes for the approach to systemic problems: we select topics and interventions based on analyses of what is going on. In addition, we tailor our inspection activities to take into account the characteristics of the governing board and the educational programmes concerned. In doing so, we arrive at a reasoned judgement as effectively as possible, avoid an unnecessary supervisory burden and devote our resources to the problems that are the most pressing.

# 4 Working method

## 4.1 Interventions

Effective supervision requires conscious choices with regard to interventions. In making these choices, we take into account the extent and severity of non-compliance. If non-compliance is endemic, intervention in the higher education system may prove more effective than intervention geared towards individual higher education institutions. At the same time, unless we intervene appropriately when individual higher education institutions wilfully fail to comply with the law, we undermine the authority of the law and help create an uneven playing field. Below, we describe the process by which we make these choices and the tool we use to help us.

### 4.1.1 Setting priorities within our supervisory tasks

On a daily basis, we receive input that is relevant to our supervision, for example in the form of notifications, reports, news items, motions submitted by MPs and new research findings. To find out whether an intervention should be deployed, a dedicated team collectively analyses these signals. The aspects considered as part of this analysis include:

- the number of signals received;
- the degree of non-compliance;
- the impact on the quality of education;
- the impact on students and prospective students;
- the relationship with new or unclear laws and regulations;
- possible financial consequences;
- the impact on the stability and reliability of the higher education system.

Some aspects weigh more heavily than others in this analysis. The number of signals received and the impact on the quality of education and on students and prospective students all weigh heavily. However, no single aspect plays a deciding role. Decisions are made by weighing as many aspects as possible in conjunction and within the context of each case. Sometimes we conclude that the signal would be best addressed by another party (e.g. NVAO), in which case we redirect the signal.

### 4.1.2 Types of intervention

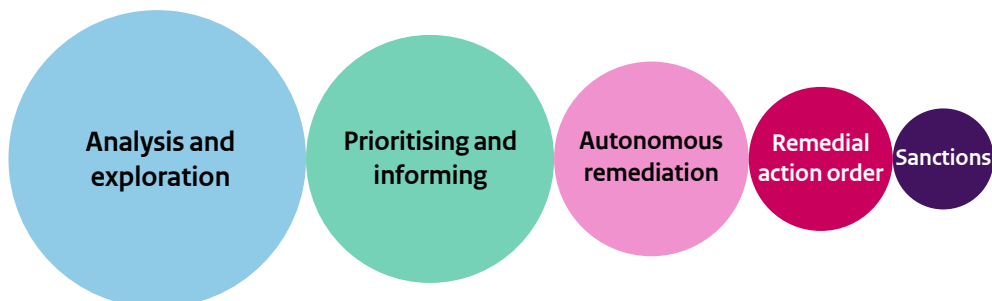
Interventions in higher education are predominantly aimed at improving the learning and recovery capacity of a higher education institution or the system, as well as compliance with legislation and regulations. In our supervision, we take into account the causes of non-compliance – in individuals, in higher education institutions and in the system as a whole. In doing so, we aim to achieve sustainable behavioural change and improvement. When deciding which type of intervention is appropriate, we make use of an intervention scale.<sup>12</sup>

We outline the types of intervention below. The size of each circle in the figure correlates with the scale of this type of intervention: the majority of our interventions are confined to the first steps of the intervention scale. Not every case requires us to go through all the steps on the scale: the initial steps of an intervention are often sufficiently effective, while in some cases these are bypassed in favour of more immediate and drastic intervention. Occasionally, if a single theme is relevant to a range of target groups, we deploy several types of intervention simultaneously.

---

<sup>12</sup> The format is inspired by the book *Responsive Regulation. Transcending the Deregulation Debate* by Ian Ayres and John Braithwaite (1992). Oxford University Press, Oxford. p. 35.

Figure 1 - Intervention scale



- **Analysis and exploration:** The phase that forms the base of the scale is analysis and exploration: what is the nature and scope of the problem? Which target groups are affected? What are the obstacles to compliance (desired behaviour)? And is follow-up needed to achieve compliance?
- **Prioritising and informing:** We mainly deploy this type of intervention at system level, but it can also form part of an approach at institution or programme level. This is the appropriate response when there is a lack of clarity about legislation and regulations, when providing information can help achieve compliance and when there is a willingness to comply and improve.
- **Autonomous remediation:** When remediation is needed due to non-compliance or undesirable effects within the higher education system, we often give institutions the opportunity to address the problem themselves without issuing a remedial action order. We opt for this approach if there is confidence in the ability of the system or the higher education institution to restore compliance.
- **Remedial action order:** Sometimes it is necessary to carry out inspections and issue one or more specific remedial action order(s) to a higher education institution or a provider based on the deficiencies that have been identified. We take this approach in situations where speed and/or results are key factors and when the higher education institution has not demonstrated sufficient initiative.
- **Sanctions:** If remedial action orders do not restore compliance at a higher education institution, or if recovery does not prove possible after a violation or non-compliance, we can initiate a more drastic intervention: imposing a sanction. This involves withholding, suspending or reclaiming funding. We can impose an administrative penalty or advise the Minister<sup>13</sup> to take more far-reaching measures.

#### 4.1.3 Quality assurance of interventions

We take a variety of measures to ensure the quality of our interventions.

An intervention is always tailored to the situation at hand. For each case, we identify exactly the right deployment and effect, for example by formulating precise questions for the inspection and selecting the appropriate method. In our inspections, we work methodically and ensure that our findings are as reliable and valid as possible: triangulation and replicability are core elements of our approach. We account for the methodology used in each individual inspection report. We also account for the exact design of a system inspection and its detailed outcomes in a technical report that we deliver alongside the inspection report.

In the various steps of the intervention scale, we change the composition of the teams for each case where possible with a view to preventing bias. Intensive coordination takes place among team members during each step to increase reliability between assessors. Before they are adopted, inspection reports are always referenced by at least three people who did not participate in the inspection.

<sup>13</sup> Unless otherwise specified, all instances of 'the Minister' in this text refer to the Minister of Education, Culture and Science.

In the sections that follow, we examine our individual supervisory tasks in greater detail. The description of the working method for each supervisory task shows how we arrive at interventions in practice.

## 4.2 Supervision of the higher education system

Supervision of the higher education system is based on the significance of education for society as a whole: the public interest. Within this remit, the Education Inspection Act gives us the task of assessing and furthering the development of the higher education system, with particular regard to quality. Within this framework, our supervision focuses on specific opportunities and threats, specific areas of the higher education system or specific players within the system. This means examining the nature of developments in higher education, reflecting on these developments and informing society when things are not as they should be. With this in mind, we identify and prioritise key issues in higher education and contribute to their solution.

We begin by identifying important issues in the system of higher education that are in need of supervisory scrutiny. In deciding which issues to incorporate into our programme of system-level supervision, we weigh up a variety of aspects, along the same lines as our signals analysis (see Section 4.1.1). The programming of our supervision at system level is then achieved through a centralised process that involves all directorates. We set out the programme in our Annual Work Plan and in the Information Agreement we make with the Ministry of Education, Culture and Science, the Association of Universities of Applied Sciences, the Universities of the Netherlands (UNL) and the Dutch Council for Training and Education (NRTO).

For each programme theme, we identify its nature, scope and potential severity by analysing and exploring the issues at stake. This analysis and exploration can take the form of a thematic inspection, in which we assess the desired level of compliance (conduct prescribed by legislation and regulations) and how this compares with compliance in practice.

We deploy a range of inspection methods to identify the problem. For example, we can draw on the analysis of existing quantitative and qualitative sources, issue our own questionnaires or hold in-depth interviews with various stakeholders in the higher education system.

Depending on the outcome of this exploratory/thematic inspection, we prioritise a topic with various stakeholders. We can also provide information about the causes of the problem and highlight possible solutions. We share our findings in an inspection report, which we publish on our website. We also communicate through a range of other channels: organising roundtables, contributing to journal articles and giving presentations at conferences. In addition, we frequently share our findings with relevant stakeholders prior to publication, for instance in the context of a focus group or administrative consultations.

A structural form of prioritisation is the annual State of Education report. In this publication, which encompasses the entire education system, the Inspectorate examines whether the system is achieving its core functions and meeting its societal challenges. What is going well? And where are there bottlenecks, opportunities and risks? The Inspectorate's duty to report in this way is enshrined in Section 23(8) of the Constitution and Section 8(2) of the Education Inspection Act.

In the course of our system-level supervision, we sometimes identify one or more individual higher education institutions that do not comply with legislation and regulations. In such cases, we may decide to refocus our compliance supervision on these institutions..

## 4.3 Supervision of compliance by individual institutions

Supervising the compliance of higher education institutions is a signal-driven process. When assessing signals, we begin by setting priorities (see Section 4.1.1). In doing so, we determine which statutory requirements are possibly subject to non-compliance. This leads to one of the following actions:

- We have sufficient information to conclude that there is no need for further intervention. The signal is noted and kept in the institution's file. In the event of a subsequent signal, previous signals will also be taken into account.
- We have insufficient information to conclude that there is no need for further intervention. In that case, the signal or multiple signals require a separate exploration: further signal analysis is needed if the initial assessment indicates a possible risk to the quality of education, compliance with statutory requirements or the financial status of the institution.

This exploratory phase enables us to determine whether the Inspectorate needs to intervene and if so, what form the intervention should take and on what timescale. With reference to statutory requirements, we analyse the signal in greater depth. We can then take various courses of action to determine the severity of the signal, such as requesting additional documentation, consulting the party who raised the signal and analysing any available data and documents (e.g. accreditation decisions). We assess whether the matter should be characterised as incidental or as more of a structural problem. We also estimate whether it affects a single student or a wider group of students and whether the situation is one that can be easily remedied (e.g. by means of an administrative adjustment) or more drastic action appears to be required.

This exploratory phase has several possible outcomes.

In some cases, higher education institutions may be able to remedy the situation themselves in the short term:

- Non-compliance with statutory requirements is not or no longer an issue. Any remediation required has been achieved under the auspices of the institution itself with no need for further intervention.
- Non-compliance has been identified and the higher education institution has taken appropriate action to rectify the issue in the short term. We make agreements with the higher education institution on the progress and evaluation of the improvements. This too constitutes autonomous remediation: the higher education institution resolves the problem itself without further intervention by the Inspectorate.

In a small minority of cases, the situation is more serious:

There is serious non-compliance and/or the higher education institution has taken insufficient or inappropriate action to remedy the situation. In other words, our assessment of the situation does not inspire sufficient confidence in autonomous remediation and we decide to initiate an inspection to address this non-compliance. If we suspect that the quality of education is at stake, we also inform the Accreditation Organisation of the Netherlands and Flanders (NVAO) about the situation.

If we decide to hold an inspection at an institution of higher education, we announce our intention in writing. An inspection always focuses on compliance with the Higher Education and Research Act and the regulations associated with it. We examine those sections of the Act that are relevant to the signal and/or the exploratory investigation. In exceptional cases, it may be necessary for the Inspectorate to conduct an unannounced inspection. The preparation and implementation of the inspection depend on the nature of the signal and are always tailored to the situation at hand.

We set out the findings and conclusions of a compliance inspection at a higher education institution in a report. In accordance with Section 20(3) of the Education Inspection Act, the governing board is given an opportunity to view the report and consult the Inspectorate about its content before it becomes official. At its own discretion, the Inspectorate incorporates the comments made by the

higher education institution and subsequently adopts the report. In cases where no agreement is reached in consultation with the governing board on changes it wishes to be made to the report, the board's views are included in an appendix to the inspection report in accordance with Section 20(4) of the Education Inspection Act. In accordance with Section 21(1) of the Act, we make the full report public in the third week after the report has been adopted and publish it on our website.

When we find that a higher education institution has failed to comply with legislation and regulations, we issue a remedial action order to the institution and set the timeframe for remediation. The time granted for remediation depends on the nature and urgency of the deficiencies and the feasibility of the desired improvements. Different deadlines may be set for the various improvements. Serious deficiencies should be remedied as soon as possible. In some cases, we may decide to impose a sanction directly (see below). In highly exceptional cases, the Inspectorate may find evidence of mismanagement at a publicly funded higher education institution. In such cases, the Minister has the authority to issue instructions to the supervisory board of the higher education institution, requiring it to take action (see Sections 9(9a), 10(3e) and 11(7a) of the Higher Education and Research Act). We then involve the Ministry of Education, Culture and Science in the case or transfer full responsibility to the Minister, whose powers in this regard are more far-reaching. Relevant agreements have been established between the Inspectorate and the Ministry of Education, Culture and Science in the form of an escalation ladder.

The longest period for a remedial action order is one year, after which the Inspectorate, in accordance with Section 11(4) of the Education Inspection Act, will review the improvements made by the higher education institution. If the institution successfully completes the remedial action order within the specified period, we record this in a remedial inspection report and conclude the supervision process. If the problems are not sufficiently addressed, we also record this in a remedial inspection report. In such cases, we can take the following measures as a last resort.

#### **Financial sanctions**

If publicly funded institutions fail to comply with statutory requirements, then their funding may be reduced by up to 15% or suspended or revoked in accordance with Section 15(1) of the Higher Education and Research Act. Furthermore, Parts 4(2.5) to 4(2.7) of the General Administrative Law Act (Awb) authorise the Inspectorate to reduce, modify, partially revoke or recover the funding.

#### **Revocation of entitlements**

The Inspectorate may advise the Minister to revoke the entitlement to funding and the right to confer degrees for a specific educational programme in accordance with Article 6(5) (publicly funded institutions) and Article 6(10) (legal entities in higher education) of the Higher Education and Research Act. This is done only in extreme cases as a last resort.

#### **Procedure for revoking accreditation**

A third possibility is for the Inspectorate to report an educational programme or higher education institution to the Accreditation Organisation of the Netherlands and Flanders (NVAO) and the Minister, with a view to initiating a procedure to revoke accreditation or recognition based on the institutional quality assurance assessment (Sections 5(19) and 5(20) of the Higher Education and Research Act).

Several procedures may run concurrently with the aim of remedying the situation at the higher education institution. For example, the Inspectorate may impose financial sanctions on a higher education institution alongside a remedial action order, while the Minister exercises the ministerial power to issue instructions. Measures are only combined in this way in very serious cases. In this respect too, relevant agreements have been established between the Inspectorate and the Ministry of Education, Culture and Science in the form of an escalation ladder.

The working method described above applies to compliance inspections that do not involve the protection of names and degrees. Supervising the protection of names and degrees involves a slightly different approach, described in more detail in the section below.

## 4.4 Supervision for the protection of names and degrees

To prevent students and employers from being misled and to safeguard the prestige of higher education, organisations should not be allowed to use the name 'university' or 'university of applied sciences' without good reason and degrees should not be conferred unduly. Sections 1(22), 1(23) and 1(24) of the Higher Education and Research Act stipulate the conditions for invoking the term 'university' and 'university of applied sciences', and Section 15(7.1) of the Act stipulates the conditions for degree conferral. An administrative penalty can be imposed for violating these sections, pursuant to Section 15(8) of the Act. The same section states that an administrative penalty can also be imposed on a higher education institution for providing incorrect or incomplete information to students or prospective students (Section 7(15) of the Higher Education and Research Act). Supervision for the protection of names and degrees also covers all non-recognised education providers (Article 150 of the Education Inspection Act).

The working method used to supervise the protection of names and degrees partly consists of the same steps as supervising compliance by individual higher education institutions.

Following analysis of the signals, the Inspectorate conducts an exploratory inspection to see if there is a possible violation. In the event of a possible violation of Sections 7(15), 1(21) and 1(22) of the Higher Education and Research Act, the Inspectorate first initiates what is known as an amicable process. The aim of this process is to give the offending party a chance to address the potential violation. In an amicable process, the Inspectorate seeks contact with the offending party. This is initially done in writing; later stages may include phone calls or online interviews.

If there is no evidence of autonomous remediation, an inspection will follow. For violations in which degrees have been wrongfully conferred (Section 15(7) of the Higher Education and Research Act) and which therefore preclude remediation, we immediately proceed with an inspection. The inspection aims to establish the facts of the situation and substantiate non-compliance. We set out the findings and conclusions in a penalty report.<sup>14</sup> In accordance with Section 20(3) of the Education Inspection Act, the governing board is given an opportunity to view the report and consult the Inspectorate about its content before it becomes official. At its own discretion, the Inspectorate incorporates the comments made by the higher education institution and subsequently adopts the report. In cases where no agreement is reached in consultation with the governing board on changes it wishes to be made to the report, the board's views are included in an appendix to the inspection report in accordance with Section 20(4) of the Education Inspection Act. In accordance with Section 21(1) of the Act, we make the full report public in the third week after the report has been adopted and publish it on our website.

Ultimately, it is the Minister or a person with a ministerial mandate who is in a position to impose a financial penalty for unlawful use of the name 'university' or 'university of applied sciences', unlawful conferral of degrees or the provision of incorrect or incomplete information.

In addition to supervising the higher education system and compliance with legislation and regulations, the Inspectorate's third core task is supervision of the financial quality of publicly funded institutions of higher education.

---

<sup>14</sup> Een rapport als in artikel 5:48 van de Awb.

## 4.5 Supervision of financial management

In addition to supervising the higher education system and compliance with legislation and regulations, the Inspectorate's third core task is supervision of the financial quality of publicly funded institutions of higher education.

### 4.5.1 Supervision of the financial continuity of publicly funded institutions

The purpose of supervision of financial continuity is to ensure that higher education institutions maintain a healthy financial position and sound financial management, with the aim of assuring the accessibility of education and the quality of their teaching and research.

The governing boards of publicly funded higher education institutions submit financial statements to DUO on an annual basis. In doing so, they provide a management report complete with a multi-year budget, accompanied by an audit opinion of the truth, fairness and legality of the financial statements by an external auditor. Based on this information, the Inspectorate determines which governing boards should be subject to further analysis in terms of their current and forward-looking financial ratios.

If this analysis reveals any risks to the continuity of education, we will carry out an inspection or preliminary inspection at board level focusing on financial continuity. An inspection or preliminary inspection of this kind can be initiated at any time, as soon as the monitoring of financial ratios or signals warrants it.

If it transpires that the continuity of education may be at risk in the near future or if there is inadequate compliance with legislation and regulations in this area at the higher education institution, we will proceed to initiate special financial supervision. In the accompanying report, we specify the agreements we make with the governing board, such as the measures the board will take to restore the financial situation and at what point the board is expected to provide information. In accordance with Section 20(3) of the Education Inspection Act, the governing board is given an opportunity to view the report and consult the Inspectorate about its content before it becomes official. At its own discretion, the Inspectorate incorporates the comments made by the higher education institution and subsequently adopts the report. In cases where no agreement is reached in consultation with the governing board on changes it wishes to be made to the report, the board's views are included in an appendix to the inspection report in accordance with Section 20(4) of the Education Inspection Act. In accordance with Section 21(1) of the Act, we make the full report public in the third week after the report has been adopted and publish it on our website.

This form of intervention is designed to ensure that risks and shortcomings are eliminated rapidly. The Inspectorate monitors the effective implementation of the measures by the board. This coherent set of measures is known as the remediation plan. Based on the governing board's timetable, we establish agreements on the design of continuity supervision and a minimum frequency for reporting. Once there is a reasonable prospect of continuity of education with sound financial policies and management moving forward, we take the decision to place the board back under regular basic financial supervision.

If the governing board is unable to remedy the situation, further escalation may be initiated (see Section 4.3).

### 4.5.2 Supervision of financial compliance and effectiveness at publicly funded institutions

The governing board of a publicly funded higher education institution is accountable for the acquisition and expenditure of government funding. This includes investing public funds in private activities.<sup>15</sup> This is reviewed by an accountant appointed by the internal supervisory board. The accountant must work according to the professional standards of the Royal Netherlands Institute of

---

<sup>15</sup> See the [Policy Rules on investing public funds in private activities](#).



Chartered Accountants (NBA) and according to the Education-Sector Accountants Protocol drawn up by the Inspectorate in consultation with stakeholders. Every year, the Inspectorate carries out checks on a number of accountants to see whether their auditing activities comply with the rules. We discuss any points for attention arising from these supervisory activities annually with the NBA and these points may constitute grounds for amending the Education-Sector Accountants Protocol.

In cases where signals point to the possible unlawful acquisition or use of funds, we will carry out an inspection of the governing board. The results of this inspection will be set out in a report. In accordance with Section 20(3) of the Education Inspection Act, the governing board is given an opportunity to view the report and consult the Inspectorate about its content before it becomes official. At its own discretion, the Inspectorate incorporates the comments made by the higher education institution and subsequently adopts the report. In cases where no agreement is reached in consultation with the governing board on changes it wishes to be made to the report, the board's views are included in an appendix to the inspection report in accordance with Section 20(4) of the Education Inspection Act. In accordance with Section 21(1) of the Act, we make the full report public in the third week after the report has been adopted and publish it on our website. If we find evidence of unlawful acquisition or expenditure, depending on the nature and seriousness of the issue, we will take action to recover the excess funding received or the funding inappropriately spent.

## 4.6 Other tasks

The sections above describe the statutory supervisory tasks of the Inspectorate in higher education. In addition to these, the Inspectorate has a number of specific tasks, which will be briefly discussed in this section.

### 4.6.1 Accession of new institutions

Organisations seeking to provide accredited higher education in the Netherlands must first become a legal entity for higher education. A legal entity for higher education is a legal entity with full legal capacity which has been granted the power to confer degrees by the Minister. Section 6(9) of the Higher Education and Research Act gives a brief description of how organisations can obtain authorisation to confer degrees and thus become a legal entity for higher education. A more detailed description can be found in the Policy Rules regarding authorisation to confer degrees in higher education. The main condition for accession is that a legal entity for higher education complies with the stipulations of the Higher Education and Research Act regarding quality assurance, registration, education, examinations and prior education requirements. In addition, the administrative and financial continuity of the relevant legal entity must be assured.<sup>16</sup> In the accession procedure, the Accreditation Organisation of the Netherlands and Flanders (NVAO) first assesses the quality of the programme in a more rigorous test for new programmes. Under Section 6(9.2) of the Act, the Inspectorate then has the task of assessing compliance and continuity, and advising the Minister on the application for accession.

### 4.6.2 Accredited Dutch higher education abroad

Higher education institutions can apply to the Minister for permission to provide accredited programmes abroad under Sections 1(19) and 1(19a) of the Higher Education and Research Act. The law states the grounds for refusal on the basis of which the Minister assesses the higher education institution's application (6.11 of the 2008 Higher Education and Research Act Implementation Decree). On a number of grounds for refusal, the Minister has the opportunity to seek advice from the Inspectorate and this has become standard practice.

---

<sup>16</sup> If incidents occur after accession which put the interests of students at stake, the Inspectorate may also assess the state of financial continuity of a legal entity for higher education (see Sections 6(9) and 6(10) of the Higher Education and Research Act).

# Appendix 1 Legislative framework

Overview of legislation and regulations mentioned in this inspection framework:

General Administrative Law Act

<https://wetten.overheid.nl/BWBR0005537/2024-01-01>

Education Inspection Act

<https://wetten.overheid.nl/BWBR0013800/2023-08-01>

Higher Education and Research Act

<https://wetten.overheid.nl/BWBR0005682/2024-01-01>

2008 Higher Education and Research Act Implementation Decree

<https://wetten.overheid.nl/BWBR0006152/2023-08-01>

Policy Rules regarding authorisation to confer degrees in higher education

<https://wetten.overheid.nl/BWBR0028402/2019-07-25>

Policy Rules on financial penalties for publicly funded institutions

<https://wetten.overheid.nl/BWBR0047690/2023-08-01>

Policy Rules on investing public funds in private activities

<https://wetten.overheid.nl/BWBR0045046/2022-08-01>

Memorandum 'Clarity in the Funding of Higher Education'

<https://wetten.overheid.nl/BWBR0016272/2004-01-28>

## Appendix 2 Abbreviations used

Awb	General Administrative Law Act
CDHO	Commission for Efficiency in Higher Education
DUO	The Education Executive Agency
NBA	Royal Netherlands Institute of Chartered Accountants
NRTO	Dutch Council for Training and Education
NVAO	Accreditation Organisation of the Netherlands and Flanders
OCW	Education, Culture and Science
UNL	Universities of the Netherlands
VH	The Netherlands Association of Universities of Applied Sciences
WHW	Higher Education and Research Act
WOT	Education Inspection Act

## Publishing details

Netherlands Inspectorate of Education  
PO Box 2730 | 3500 GS Utrecht  
[www.onderwijsinspectie.nl](http://www.onderwijsinspectie.nl)

A copy of this publication can be downloaded from the  
website of the Netherlands Inspectorate of Education:  
[english.onderwijsinspectie.nl](http://english.onderwijsinspectie.nl).

Coverphoto: Marieke Duijsters

© Netherlands Inspectorate of Education | September 2024