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SOCIAL REPORTING PRACTICES IN ITALIAN PUBLIC SECTOR: AN EXPLORATORY STUDY

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SOCIAL REPORTING PRACTICES IN ITALIAN PUBLIC SECTOR: AN EXPLORATORY STUDY

Research in progress

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Abstract

This paper should be seen in the broad research field that analyses the impact of ICTs on public accountability reports with the objective of understanding whether the institutional websites of public administrations are qualifying and privileged carriers for social reporting and which models they use to draw up their documents.

Our analysis refers to the public entities of the Italian regional capital cities that provide the highest number of services for their local communities: municipalities and hospitals. Our research assumption is that, for larger-sized public entities, websites should be the main channel used to meet the accountability expectations of stakeholders, and therefore they are the place where the highest degree of sensitivity to reporting should be observed.

The empirical analysis revealed that the approaches to social reporting differ significantly in terms of formal structure, content and communication strength. The analysis seems to suggest that the awareness of the importance of social reporting is still rather scarce, occasional and, in many cases, detached from the criteria set for public accountability processes.

Keywords: public sector accountability; social report

1 Introduction

For over two decades, accountability in Public Administration has been largely accepted as a subject for discussion both among scholars and in application experiences. We may identify a first stage where public administrations acknowledged the need to develop social reporting tools – a need that was mostly associated with a renewed notion of public managerial culture based on the full acceptance of the assumption that the administration should be perceived, from an economic and corporate point of view, as a coordinated system of operations, information and decisions aimed at increasing the capacity of the public system to respond to ever-changing needs (M. Minogue, 2002).

This is how the notion of ‘accountability’ came to life, intended as the ability of the public administration to demonstrate the results achieved and accomplish its own specific institutional purposes through targeted actions.

The change is grounded in a different perception of the notion of public administration, where the traditional values associated with regulatory compliance, impartiality, formal correctness and equity of the administrative action are combined with those of transparency, efficiency, effectiveness and cost performance of the public action (S. Lazzini, 2005).

The explicit mention of the identification of specific fields of self-management and competency, responsibility for results achieved and a dynamic perception of the phenomenon that must be adapted to the circumstances of the surrounding environment are some of the most important constituents of accountability, which is expected to play a pivotal role in mending relationships with the external world in order to increase or, at least, re-establish harmony between the public entity and the community, and an essential role in trying to favour a reconciliation between policy-making and implementation (B. S. Romzek).

Public accountability requires managers to be capable of handling the expectations of the different stakeholders and be projected towards the external world by innovating communication and its contents: “Accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization” (M.J. Dubnick -B. S. Romzek, 1987).

After a first period when the standards of public accountability were defined, a second stage started in the first few years of the new millennium where the priority was to identify reporting methodologies. This was when social reports in public administrations were first conceived of, hence the need to identify appropriate reporting standards. In 2005 the GBS (Italian *Gruppo del Bilancio Sociale* - Social Report Group) issued its own standard for the public sector in Italy (updated in 2007), which was followed by the Directive of the Ministry of the Public Function on Social Reporting in Public Administrations, in February 2006. On the international scene, the Global Report Initiative (GRI) and Accountability 1000 already existed in those years to provide a regulatory framework for social reports. In this context, the social report became a reporting tool and simultaneously a tool for communication, or disclosure, through which the company formalized its institutional layout in terms of social expectations (B.C. Bertacche - B Campedelli, 2005).

The last stage of this process of development of social reporting is the dissemination to the public (T. Northrup, A., S. J. Thorson, 2003), which, in many contexts, revealed itself inappropriate both for associated costs and for the challenge of reaching a large audience of stakeholders. In this perspective, dissemination through the world wide web seemed to be the best solution right from the beginning, as it also allowed selective access to the documents, offered hypertext reading capabilities and minimized editing costs (G. D Saxton - C. Guo, 2011).

This paper should be seen in the broad research current that analyses the impact of ICTs on public accountability reports (A. Kaushik, 2009; S. Page, 2006; J. I., Criado - M. C. Ramilo, 2003) with the objective of understanding whether the institutional websites of public administrations are qualifying and privileged carriers for social reporting and which models they use to draw up their documents.

Our analysis refers to the public entities of the Italian regional capital cities that provide the highest number of services for their local communities: municipalities and hospitals. Our research assumption is that, for larger-sized public bodies, websites should be the main channel used to meet the accountability expectations of stakeholders, and therefore they are the place where the highest degree of sensitivity to reporting should be observed.

The empirical analysis conducted on Italian regional capital cities and their respective main Hospitals revealed that the approaches to social reporting used differ significantly in terms of formal structure, content and communication strength.

2 Research design and methodology

Our research belongs to the field of studies that concern institutional documents. In this case, we examined the documents produced by public administrations in order to acquire useful elements to understand and describe the organizational or management context where they were generated (P. Corbetta, 1999), because institutional documents provide important hints about the culture that produced them (P. Atkinson, A. Coffey 1997).

Institutional documents may be analysed globally, to interpret their value and overall meaning, or by breaking down their text into sub-units in order to identify their content consistency or semantic occurrences (K. Krippendorff, 2012).

We elected to combine both perspectives in our work, so we analysed both the global meaningfulness of reports and the individual sub-units that make up the same documents.

In many cases, the scientific contributions in the literature showed a basically regulatory approach that focused, in particular: on the need to ensure a standardization of the contents of social reports (F. Vermiglio, 2007; P. Ricci 2007); on the principle of not linking reporting to rigid predefined models (F. Monteduro – L. Hinna, 2007); on forms of accountability associated with reporting tools (A. Ball, 2002; L. Bartocci, 2003; I. Steccolini, 2004; L. Anselmi, 2007); on the usefulness of expanding the borders of reporting from the individual public body to different supra-corporate aggregates (M. Mulazzani – A. Romolini, 2006; G. Farneti – E. Padovani, 2009); on the advantage of providing, in addition to indications on the document layout, specific opportunities for stakeholder involvement and focus on the document preparation process (B. Siboni 2005; C. Mazzoleni, 2005).

After these regulatory studies, subsequent contributions explored social reporting from a prescriptive point of view, by using an approach based on prevalently empirical research methodologies that essentially considered local authorities. These works revealed that reporting experiences have a strongly descriptive content, but lack in terms of indicators (I. Steccolini, 2004; M. Zuccardi Merli – E. Bonollo, 2007) or showed weaknesses in terms of disclosure (Pulejo – Barresi, 2007) or were genuinely self-referential in nature (S. Lazzini, 2005; P. Monfardini, 2010). Finally, we may recall a flourishing literature on the examination of the social reporting experiences made in the various sectors of Public Administration: at regional level (Jannelli – Cerri – Virgiglio, 2007; P. Ricci, 2007), in the healthcare sector (Alesani – Marcuccio- Trincher, 2005; Tieghi – Gigli, 2007; A. Barretta – P. Monfardini, 2009) and in universities (Cassone – Zacarella, 2009, C. Mio – Borgato, 2012).

The goal of our research, as pointed out above, consists in understanding whether the institutional websites of public administrations provide social reports that can be referred to the community and not only to the individual institution.

The research assumption is that social reporting practices strongly rooted in websites might be appropriate tools to achieve an expansion of the perimeter of social reporting from the individual organization to the multiple entities operating in the same territorial context. By downloading social reports from the websites of the individual administrations operating in its territory, every stakeholder

should be able to understand the effects of the political-territorial governance implemented through the joint action of different public bodies.

We started by analysing the first sub-sample, consisting of the 20 Italian regional capital cities, and then extended the process to the respective hospitals, with the objective of verifying whether the public bodies that provide the most significant services for the community give proof of inter-institutional accountability in their territories.

The research methodology used consisted of two investigation stages: a preliminary exploration of the websites and an accurate analysis of the documents identified.

The preliminary exploration stage included both an analysis of the website pages and a keyword-based search within the websites. The keywords used were: *responsabilità sociale* for ‘social responsibility’, *bilancio sociale* for ‘social report’, *bilancio di sostenibilità* for ‘sustainability report’, *rendicontazione sociale and rendicontazione civica* for ‘social reporting’.

In the first part of the analysis, our purpose was to look for the communication tools adopted by the municipalities and hospitals in their social reporting (starting from the year 2000), which were disseminated through their institutional websites.

As we will discuss more extensively later on, the existence of such documents, albeit diversified according to the models and standards adopted, was detected in 10 local authorities out of 20, while only three hospitals seemed to produce documents that could more or less explicitly be associated to social reporting.

Our work continued with an analysis of individual documents aimed at highlighting the following aspects: the years when the social reports were published; any difference between the social reports of different years in terms of content, form or reference standards; the placement of the social report in the website; the organizational unit in charge of its preparation; any reference to national/international standards; main reporting areas; the identification of categories of stakeholders to whom the disclosure is essentially addressed.

The subsequent research stage consisted in conducting a content analysis of the reports focused on the reporting scopes identified as relevant in the GBS model for the public sector, with the objective of highlighting any correspondence with the criteria established by standard-setters.

3 Main findings and discussion of results

3.1 Findings of the analysis conducted on the subsample of Italian regional capital cities

We examined in detail the websites of the 20 Italian regional capital cities. The objective of the analysis of the sub-sample considered was to verify the use of the web as a tool for disclosure of the social reports of each Municipality. By reviewing the documents uploaded in the websites of the local authorities considered, we wanted to identify any synergy between the IT tool and the dissemination of the Social Report of the Municipality.

For our survey, we selected only the Social Reports that were actually available in the institutional websites. When the existence of a Social Report could only be inferred in the Municipality’s website but without having the document actually available for download in the website, the document was considered as absent because it could not be downloaded through the IT tool. In addition to that, to better focus our analysis we exclusively considered the (annual or end-of-term) Social Reports and not Environmental or Opportunity Reports (so-called “gender reports”).

Out of the 20 Public Administrations considered, 10 contained at least one Social Report in their websites.

We offer below a map of the presence in the territories considered of at least one form of social reporting associated with availability in the institutional website. The Regions highlighted in red have at least one Social Report in the website of the capital city, while the Regions highlighted in yellow have no Social Report available in their websites.

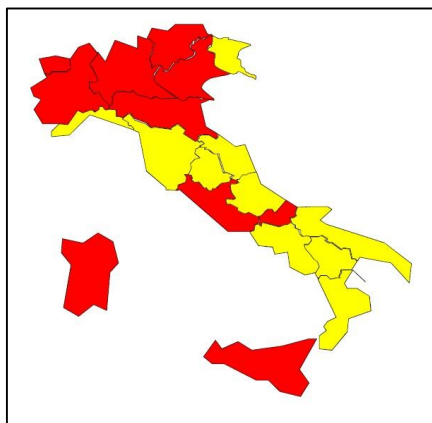


Figure 1. Italian map of social reporting practices in regional capital cities

The situation revealed by the study is that multiple types of Social Reports exist and some of these types are prevalent over others. In addition to a more strictly traditional Social Reports, we found End-of-Term Social Reports, Social-Environmental Reports, Gender Reports, and, in one case, Social Reports dedicated to each neighbourhood of the municipality involved.

Then we investigated the time span covered by social reporting in the Municipalities that had this document available in their website. The chart offered below shows the first time adoption of the social report (obtained by adapting the methodology proposed by Alesani D., Marcuccio M., Trincherio E., 2005):

	Number of editions	First time adoption	First time adoption period
Aosta	1	2010	2005-2009
Torino	2	2004	2003
Milano	2	2009	2008
Trento	2	2007	2006
Venezia	7	2005	2004
Bologna	6	2005	2004
Roma	1	2006	2001-2005
Campobasso	1	2007	2006
Palermo	3	2011	2010
Cagliari	1	2012	2006-2011

Table 1. First adoption of social report

Subsequently, we extended the analysis to assess whether there was a significance period from the point of view of the publication of the reports. We are providing below a table indicating the years of each (annual or multi-year) social report per individual municipality. The time interval covered is indicated with the symbol ✓.

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Aosta						✓	✓	✓	✓	✓				
Torino				✓	✓									
Milano							✓	✓	✓	✓	✓			
Trento							✓	✓						
Venezia						✓	✓	✓	✓	✓	✓	✓		
Bologna						✓	✓	✓	✓	✓	✓			
Roma		✓	✓	✓	✓	✓								
Campobasso							✓							
Palermo											✓	✓	✓	
Cagliari							✓	✓	✓	✓	✓	✓		

Table 2. Social reporting time reference

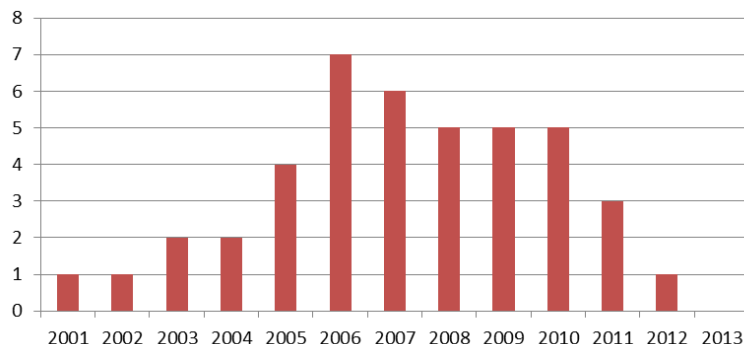


Chart 1. Reports published per year

The chart shows a concentration of social reporting in the 2006-2010 period. However, we should add the information of the previous table with few considerations concerning the time span considered in the Social Reports. Based on the time span considered, we observed that two types of reports have been used: over a total of 27 social reports surveyed, 23 cover an annual reporting period, while 4 are defined as “end-of-term” reports and generally cover a span of five years. A clear prevalence of the annual report is observed; however, considering the time span covered by the reports, the number of years covered by the annual reports is slightly higher than the years considered by the “end-of-term” reports.

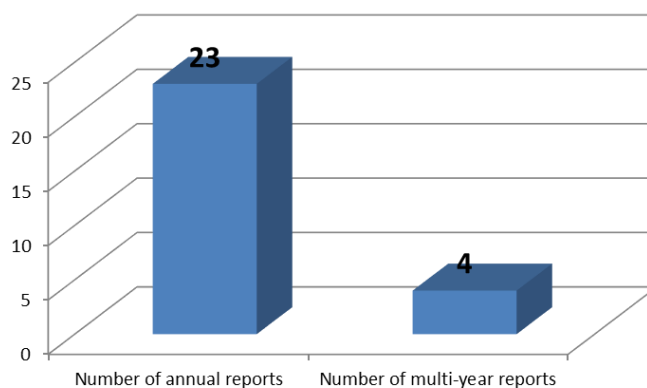


Chart 2. Number of published social reports

Then the in-depth content analysis was conducted. One of the first objectives of this process was to distinguish any indication of the parties involved in social reporting. Out of the 10 municipalities considered, 3 used subcontractors who worked together with internal teams (in one case, in particular, the third party used its own reporting method), while in two cases the internal persons or areas that prepared the reports were indicated. Finally, in three cases no indication was found of the person/s in charge of preparing the social reports.

In the social reports analysed, the person/s who prepared the document was/were not always clearly indicated, so we subsequently tried to identify whether there was a prevalent reference model for social reporting. In 7 out of 10 cases, the Municipalities did not provide any indication concerning any model to be considered for the preparation of social reports. Among them, one case reflects the methodology proposed by the Italian GBS Association, but this indication was not explicitly provided in the text. Clear references for reporting were found in three cases, but it was not possible to infer a prevalent model. The models are referred to different issues: the methodology of a consulting company, the directive of 17/02/2006 of the Department of Public Function (2011), the GBS Associations' document "La rendicontazione sociale nel settore pubblico" [Social reporting in the public sector] (2004), and finally the guidelines of the Department for innovation of the Public Administration (2005).

The resulting picture of social reporting in the public administrations considered is therefore not consistent, which makes it difficult to compare the different local authorities with one another or make comparisons within the same entity.

In fact, we further analysed the reports of each Municipality to examine their different aspects in terms of form and content of Social Reports in the different reporting years. The resulting picture is rather uneven: among the 6 Municipalities that prepared more than one social report, only in 2 cases these reports were completely comparable, while in the 4 remaining cases they showed formal and content differences.

When the preliminary stage was completed, we analysed the reports more in depth in order to assess which of the sections proposed by the GBS model for the public sector had been dealt with in the reports examined.

Starting from the indications given by the GBS, the following main reporting areas were identified:

Regional Capital City	Presence of an introductory and methodological note	Reference to a national/international standard framework	Indication of organizational unit responsible for SR	Corporate identity	Reclassification of accounting information and Added Value assessment	Added Value details	Social Report
Aosta	Yes	No	Yes	No	No	References to accounting information connected with policies/stakeholders	Yes
Torino	Yes	No	No	Yes	Yes	-	Yes
Milano	Yes	No	Yes	Yes	No	Prevalently non economic-financial information	Yes
Trento	Yes	No	Yes	Yes	Yes	-	Yes
Venezia	Yes	Yes	No	Yes	Yes	-	Yes
Bologna	No	Yes	Yes	No	Yes	-	Yes
Roma	Yes	No	No	No	Yes	Combination between Added Value Reports and Social Reports	Yes
Campobasso	Yes	No	Yes	Yes	Yes	-	Yes
Palermo	Yes	No	Yes	Yes	Yes	Combination between Added Value Reports and corporate Identity Reports	Yes
Cagliari	Yes	Yes	Yes	Yes	Yes	-	Yes

Table 3. Social reports structure

The analysis of the reports aimed at identifying the most significant categories of stakeholders, who are the main addressees of the social report, and revealed a prevalent focus on the details of the policies implemented, which gather all the actions implemented by the local authority in the reference period.

While, in some cases, we found an analytical report with the identification of stakeholders, in other cases the categorization and reference to the different categories was indirectly inferred from the layout of the reports (as in the case of Aosta and Palermo), which list the policies implemented in the table of contents, organized in macro-areas.

A reference to social and environmental policies is found in virtually all the social reports, because they are probably considered as particularly significant areas for the public opinion.

Some reports are divided into larger reporting areas, as in the case of the municipality of Rome, which presents an overview of the characteristics of the internal organization followed by a disclosure of three sections: “City”, “Economy”, and “Culture”. Similarly, the social-environmental report of Venice is further subdivided into typical extensively detailed content areas: “People”, “Solidarity”, “Development and Safety”, “Culture and Leisure”, “Environment and Territory”.

The local authority of Cagliari, in its only report prepared, distinguishes itself for a clear and exhaustive identification of its stakeholders, who are categorized, even with the help of a conceptual map, into: taxpayers, families, immigrants, elderly, disabled, business corporations, associations, young people, sportspeople, children, students. The number and extension of the categories of stakeholders identified vary a lot between the different local authorities. While Milan identifies three categories of stakeholders (family, children, minors and young people; troubled adults; elderly), Campobasso identifies 6 groups of stakeholders (institutions, public bodies, universities, public education – Citizens, users – Business corporations – Providers of goods and services, Financing bodies – Personnel and partners of the body–Associations and Volunteers, Social and no-profit organizations). The reports prepared by Turin show that three categories of significant stakeholders have been identified and characterized based on the nature of the relationship they have with the local authority: while internal stakeholders are the employees of the public body, external persons or entities are other public administrations (payment of direct and indirect taxes by the Municipality), financing entities, persons who receive, under any title, “financial loans (...) in the absence of any direct valuable consideration (care services, contributions to business corporations, associations, etc.)” (source: Social Report 2004, page 36).

3.2 Findings of the analysis of the Hospital sub-sample

Our analysis was subsequently extended to the second sub-sample of interest - the hospitals of the 20 Municipalities of the previous investigation stage, whose social reports were further examined.

The purpose of this analysis was to check for any form of social reporting within the framework of hospitals or other healthcare service facilities for the context identified in order to assess whether citizens could benefit from some sort of territorial accountability as a result of the separated but contextual use of multiple social reports produced by the different service providers.

In order to ensure the consistency of our work, we conducted our analysis by replicating the model used for the study of the social reports of regional capital cities, i.e. by using content analysis and keyword search in the websites of the hospitals considered.

The table below lists the hospitals whose websites have been analysed in each Municipality:

Region	Regional Capital City	Hospital	Availability of SR in website
Valle d'Aosta[RSS]	Aosta	Azienda USL Valle d'Aosta	No
Piemonte	Torino	Città della salute e della scienza di Torino	No
Liguria	Genova	Azienda ospedaliera San Martino -Ist	No
Lombardia	Milano	Ospedale Niguarda Ca' Granda	Yes
Trentino-Alto Adige[RSS]	Trento	Azienda provinciale per i servizi sanitari	Yes
Veneto Veneto	Venezia	Azienda Ulss 12 Veneziana	No
Friuli- Venezia Giulia[RSS]	Trieste	Aou Ospedali riuniti di Trieste	No
Emilia-Romagna	Bologna	Policlinico S. Orsola Malpighi	Yes
Toscana	Firenze	Aou Careggi	No
Toscana	Firenze	Ospedale Mayer	No
Umbria	Perugia	Azienda ospedaliera universitaria di Perugia	Yes
Marche	Ancona	Aou Ospedali riuniti di Ancona	No
Lazio	Roma	Policlinico Umberto I	No
Lazio	Roma	Policlinico Gemelli	No
Abruzzo	L'Aquila	Asl 1 Sulmona- L'Aquila	No
Molise	Campobasso	Azienda ospedaliera regionale di Campobasso	No
Campania	Napoli	Azienda ospedaliera Universitaria Federico II	No
Puglia	Bari	Azienda ospedaliera policlinico di Bari	No
Basilicata	Potenza	Azienda ospedaliera San Carlo - Potenza	No
Calabria	Catanzaro	Azienda ospedaliera di Catanzaro - Mater Domini	No
Sicilia [RSS]	Palermo	Azienda ospedaliera universitaria policlinico Paolo Giaccone	No
Sardegna[RSS]	Cagliari	Aou Cagliari	No

Table 4. Availability of social reports in hospitals' institutional websites

Only in 4 out of the 20 websites of the Hospitals considered we found evidence of a form of social reporting. However, only one case (Sant'Orsola Hospital, Bologna) this disclosure was directly associated with a social report, which the company called “Mission Report”.

Region	Regional Capital City	Hospital	Publication year/s	Type
Lombardia	Milano	Ospedale Niguarda Ca' Granda	2008	Annual Report
Trentino-Alto Adige[RSS]	Trento	Azienda provinciale per i servizi sanitari	2011-2012	Management's Report
Emilia-Romagna	Bologna	Policlinico S. Orsola Malpighi	From 2010 to 2012	Mission Report
Umbria	Perugia	Azienda ospedaliera universitaria di Perugia	2012	Annual Report

Table 5. Details of hospitals' social reports

The table above shows some details of the social reporting activities detected in the websites of the hospitals of interest. The scenario appears rather diversified: while in no case a real social report had been produced, some forms of reporting were seen that could be defined as similar to that tool.

In particular, it is interesting to mention the case of the hospital of Trento, whose Management Report, published in its website in the years 2011 and 2012, is particularly detailed and prepared under a perspective that can be connected to social reporting.

Then, according to the model proposed by the GBS, we analysed the Mission Report of the hospital “Policlinico S. Orsola-Malpighi” of Bologna, because it was the one that more than any other looked like a social report:

Region	Regional Capital City	Presence of an introductory and methodological note	Reference to a national/international standard framework	Indication of organizational unit responsible of the SR	Corporate identity	Reclassification of accounting information and AV determination	Added Value details	Social Report
Emilia Romagna	Bologna	Yes	No	No	Yes	No	Corporate Identity reports also contain economic values	Yes

Table 6. Social report structure

The report examined, which was published in 2012, contains a short introductory and methodological note; however, it contains neither explicit reference to a reporting standard, nor any indication of the person/s in charge of preparing the document. Then we conducted a content analysis of the Mission Report in order to assess whether the healthcare facility, albeit with no reference to a regulatory framework, could reflect the reporting model proposed by the GBS. Although it contained adequate information concerning corporate identity, no appropriate reclassified accounting information or added value determination tables were found, but the “Corporate identity” section looked quite complete as it also included economic values to supplement the description of the entity. The social report is organized in policy sections that allow the reader to indirectly identify the stakeholders, who are not explicitly mentioned. Furthermore, there is no reference to environmental sustainability.

4 Final remarks and implications for research and practice

The analysis conducted seems to suggest that the awareness of the importance of social reporting is still rather scarce, occasional and, in many cases, detached from the criteria set for public accountability processes (Been, 2003). This prevents the parties involved from creating context-sensitive or, at least, territory-related political/social reports.

The only Municipality where forms of social reporting could be identified in both the sub-samples examined was Bologna, which made documents available even for past years, so as to allow for a progress analysis of accountability processes.

The availability of these documents in the websites seems to be moderate for Municipalities and even poor in the healthcare context. In fact, both the Municipalities’ and the Hospitals’ websites do not have sections dedicated to social reporting that may facilitate the retrieval of the documentation, when available, which makes it difficult for stakeholders to access information.

Alongside the aspect of the availability of reporting documents, there is clearly another criticality associated with the discontinuity of information. Accountability does not merely consist in taking responsibility, but involves a system of transparent rules and criteria, according to which somebody accepts in advance the obligation to be accountable to others for his own actions or specific results (Grandori, 2001), hence, while responsibility does not involve a formal reporting obligation, accountability is precisely based on this requisite, which is its predominant paradigm: accountability should be intended as a formal-substantial mechanism that is mutually accepted by the parties to control the responsibilities they have taken.

As a matter of fact, being accountable means putting stakeholders in the condition of being able to formulate a judgement and assess something based on measurement criteria and on the communication of transparent, shared and - most of all - durable results.

Conversely, at the time of our analysis, only the websites of 10 Municipalities had published at least one Social Report. However, this document was not regularly published in the majority of cases, but instead was often merely an accidental production, not associated with the value of a formal and constant process, as public accountability should be. Considering the value of the social report as a formal-substantial mechanism, it will be necessary to assess whether the remaining 3 Municipalities will keep preparing social reports in view of continuity. In particular, we would expect the publication of the 2013 (annual) social report of Palermo, the end-of-term social report of the Municipality of Aosta for the 2010-2015 period, and the 2012-2017 social report of the Municipality of Cagliari.

As regards the types of reports, our survey showed that a plurality of names were used that correspond to different information contents that do not contribute to increase the level of public disclosure. In fact, the forms of social reporting detected were not strictly referred to the social report, but there were four “end-of-term reports”, references to the social reports of individual associated companies of local authorities (Municipality of Genoa), neighbourhood social reports (Municipality of Bologna),

opportunity and so-called social-environmental reports. All this reveals a problem of comparability between these reports and an issue as to the significance of the information they contain.

As regards the “End-of-Term Report”, the primary problem concerns the inappropriateness of its periodicity, as it is prepared exclusively at the end of a political term. This, first of all, reveals a limit in the capacity of citizens to control the actions of the Administration and, in the second place, limits comparability, in terms of time interval covered, with the other local authorities (the reporting periods are the same of the political terms (Tanese, ed., 2004:61).

Referring to the social reports of individual associated companies, we highlight further problems concerning the apportionment of the information and differing reporting criteria, times and methods. Social reporting for individual associated companies would actually pose further limits to the possibility of obtaining information on the overall impacts generated by the management of public services in a specific territory.

In the healthcare context, only one case specifically referred to a Mission Report (the Sant’Orsola Malpighi hospital), while for the other situations identified, the content of the documentation could be associated only with forms of reporting.

Consistency in terms of content appeared rather modest. The explicit reference to social reporting standards was seen only in three cases. On the contrary, the tendency observed should be seen in the framework of a customization of documents, with the consequent difficulty of comparison between different public bodies.

The degree of heterogeneity is mainly due to a lack of harmony between prevalent reporting areas and the stakeholders identified. Reporting areas vary as a function of the sector policies implemented by individual administrations. Whenever they are explicitly identified, stakeholders are specified and prevalently connected to the policies.

Even as regards the persons in charge of reporting, individual associated companies would only give a partial view of the effectiveness of administrative action. Information must be consolidated at local authority level in order to provide an adequate and global representation of the impact of the policies implemented.

A further critical element has been observed in connection with the low selectivity and significance of the information provided in the social report. In this regard, the standard setter would more appropriately define information significance thresholds, even with reference to accounting information, in order not to invalidate the intelligibility of reports.

Another problem was identified in the poor use of the web platform as a communication tool for the social report. Documentation ascertaining the existence of social reports was sometimes found for certain periods, but these reports had not been uploaded in the websites.

From a prescriptive point of view, the survey conducted allows us to highlight some possible corrective actions:

- The “Transparent Administration” section should be supplemented with a reference to social reporting to eliminate any problem of access to information. In such sections, entities should keep not only the most recent social report, but also previous years’ reports in order to offer the possibility to detect any change in the contents of different periods.
- Consider identifying a process of convergence towards a shared model for social reporting, which may include the specific features of the public administrations and simultaneously allow for a more consistent representation for comparison between trends and significant measurements. Such a model should necessarily be integrated with the information-accounting system, including through the use of information technologies, in order to synergistically exploit the communication potential of the website.

- Develop a system of links to the sections dedicated to social reporting in the institutional websites operating in the territory.
- As regards prevalent reporting areas, we noticed a widespread sensitivity for the measurement of environmental performance and, in some cases, a tendency to develop ways of reporting opportunities (by gender, young-elderly people, immigrants), which should be considered in the layout of the standard social report, both in terms of reporting areas and in terms of stakeholders of reference.

As regards the limits of the research, we point out that the analyses conducted in this work investigated a sample of 40 websites of the Municipalities and Hospitals of Italian regional capital city. The possible extension of the analysis to other contexts could reinforce the outcome of this research and reveal further reporting practices.

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