

Anticipatory strategies for introducing ISO26000 in 2010: a comparison between Italian and Swiss systems of public administration

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1 Introduction: ISO 26000, a new (complex) standard in the making

The implementation of the ISO 26000 standard at the international level, which is planned for 2010, is a final stage of the process that the *International Organization for Standardization* initiated in the year 2007, with the aim to develop the new International Standards Providing Guidelines for Social Responsibility.

Based on experiences of the two European countries, namely Italy and Switzerland, the objective of this paper is to analyse the diverse pathways that the two Public Administrations have undertaken to equip themselves for a better response to the challenge of the ISO 26000: a challenge that affects the private companies, financial institutions and the nonprofit organizations alike.

Before introducing the theoretical framework and the research methods employed in the comparison of the two countries, it is useful to briefly recall the main characteristics of the new international standard.

In January 2005, after a long and complex inquiry process involving a great number of stakeholders, the Geneva based International Organization for Standardization ISO decided to establish a Working Group, known as WG SR N 157, to develop a new International Standard, providing guidelines for social responsibility (SR). The objective of this process was to produce a guiding document, and not a specification document intended for third party certification (ISO, 2008).

The standard is still a work in progress; the target date for publication is year 2010, which represents a one-year shift from the originally defined term (another indirect indicator of the complexity of this project). ISO 26000 is intended to complement existing inter-governmental agreements with relevance to social responsibility, such as the United Nations Universal Declaration of Human Rights, and those adopted by the International Labour Organization (ILO). The standard should be usable for organizations both of the private and the public sector. In order to guarantee a balanced representation of all involved stakeholders, the Working Group involves six designated categories: industry, government, labour, consumers, nongovernmental organizations and "other stakeholders". This is the first time that ISO has launched such a demanding and shared development process, which indicates of the complexity and scope of the issues addressed by the new standard.

The ISO 26000 standard should primarily assist organizations in addressing their social responsibilities while respecting cultural, societal, environmental and legal differences and economic development conditions; provide practical guidance related to operationalizing social responsibility, identifying and engaging with stakeholders, and enhancing credibility of reports and claims made about social responsibility; increase confidence and satisfaction in organizations among their customers and other stakeholders; be consistent with and not in conflict with existing international treaties, conventions and existing ISO standards (e.g., ISO 9001 for quality

management or ISO 14001 for environmental management) (ISO, 2008). In December 2008 the Working Group has published a Committee Draft (CD).

During the first half of 2009, after voting on the CD, a decision to move to the Draft International Standard (DIS) was taken: during the 7th Working Group (WG) meeting in Quebec (18-22 May 2009) comments given by stakeholders had been thoroughly examined and the final resolutions of the WG in plenary approved the agreed way forward for drafting a DIS for further circulation.

The main issues addressed by the standard are illustrated in scheme 1; chapters 1 to 3 are not mentioned, being rather a technical introduction (ISO, 2008).

<p>4. Principles of social responsibility</p> <p>4.1 General 4.2 Accountability 4.3 Transparency 4.4 Ethical behaviour 4.5 Respect for stakeholder interests 4.6 Respect for the rule of law 4.7 Respect for international norms of behaviour 4.8 Respect for human rights</p>
<p>5. Recognizing social responsibility and engaging stakeholders</p> <p>5.1 General 5.2 Recognizing social responsibility 5.3 Stakeholder identification and engagement</p>
<p>6. Guidance on social responsibility core subjects.</p> <p>6.1 General 6.2 Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The Environment 6.6 Fair operating practices 6.7 Consumer issues 6.8 Community involvement and development</p>
<p>7. Guidance on integrating social responsibility throughout an organization</p> <p>7.1 General 7.2 The relationship of the organization's characteristics to social responsibility 7.3 Understanding the social responsibility of the organization 7.4 Practices for integrating social responsibility throughout the organization 7.5 Communication on social responsibility 7.6 Enhancing credibility regarding social responsibility 7.7 Reviewing and improving the organization's actions and practices related to social responsibility 7.8 Voluntary initiatives on social responsibility</p>

Scheme 1: Structure of the Committee Draft of ISO 26000 standard, December 2008 version; only the four central chapters are shown.

2 Cross-countries comparison: theoretical framework and research methods

The administrative systems of the two countries selected are very different in terms of the variables usually taken as reference points for the international comparison of public administration reform and public management (Pollitt and Bouckaert, 2000; Kickert, 2007).

Quite different are the administrative structures (i.e., federal system in the Swiss case; regional system shifting towards a federal model in the case of Italy), the financial mechanisms (i.e., fiscal federalism in Switzerland), administrative culture and the nature of government-citizens relations. Also noteworthy is the high relevance of referenda in Switzerland (cantonal and municipal) in the introduction of New Public Management (NPM), and the introduction of systems of participative planning and budgeting in Italy (Fedele, Meneguzzo, Plamper, Senese 2005).

There is low homogeneity in the relations between the political system and the government (e.g., the common “grossekoalition” in Switzerland) and between political decision makers and top public managers (e.g., militia in Switzerland and the introduction of the spoils system in central and regional administrations in Italy).

Nonetheless, it should be pointed out that in both Italy and Switzerland different systems of public administration co-exist: dualism in terms of performance and innovation capacity in Italy (Meneguzzo, 2007) and different administrative cultures in Switzerland (e.g., Suisse romande and deutsche Schweiz), seldom highlighted by the international literature on NPM (e.g., German Swiss and Sant Gallen University center).

In the modernization of the Swiss public administration, planning and control systems, accounting systems, and quality management systems were priorities, while in Italy the process was based on the introduction of new laws and on relevant differences between regions. A central focus in Italy was on accounting systems, the change of organizational structures, e-government and the reform of the public employment system. Only in the mid-1990s were principles of quality improvement – particularly in local government and in the national healthcare system – implemented in Italy.

The assessment of the different orientation of public administration modernization trajectories of the two-country case studies is confirmed by the North/South comparison of public management reforms, coordinated by the Erasmus University (Kickert, 2007). In Italy, devolution, human resources management and government-citizens relationship represent areas that receive medium-to-high attention; in Switzerland, in the same timeframe, the centrality of control, performance measurement and quality systems is confirmed.

For the analysis of the two national experiences a descriptive research method (Thietart, 2001) has been adopted in order to understand how the two countries are getting prepared to implement the ISO 26000. Thietart (2001) integrated the public management approach with a policy analysis approach based on the content analysis of public policies (at the central level in Italy and at the federal level in Switzerland) focusing on improving the readiness of the administrative systems to address the challenge of ISO 26000.

The analysis of public policies has been an inevitable methodological choice as only after 2010 it will be possible to limit research methods on the topic to the case study method (Yin 1984) or to other qualitative methods such as the benchmarking of Swiss and Italian public administrations adopting the ISO 26000.

Nevertheless, the authors consider useful a benchmarking analysis on the local governments, schools, hospitals and healthcare organizations in Switzerland and Italy that adopt ISO 9000 or ISO 14000 or that have introduced the EFQM / CAF model. This could provide interesting insights on the future success or failure of ISO 26000.

The comparison of the public policies in the two countries has been carried out using different methods that, in our view, would enrich the paper. In Italy, the policy analysis is mainly based on direct observation; one of the authors is responsible for the CSR and ISO 26000 unit at the Ministry of Labour and Social Policies. Interviews with several key players representing the main institutional and professional networks on CSR and quality improvement (Fondaca § 4 refer) as well as interviews with some pilot local governments that have introduced sustainability reports have been carried out.

In the Swiss case, the analysis is based on the official documentation regarding the two strategies promoted by the federal government on sustainable development (2002, 2008-2011), paying particular attention to the links between public policy formulation and policy evaluation (e.g., *Monitoring Nachhaltiger Entwicklung* system). As in the Italian case, the documental analysis has been integrated with the identification of several best practices (e.g., sustainability reports of the City and Canton of Zurich) and cases of experimental application of the ISO 26000 (EURO 2008 Championship Annex A refer).

The two national cases are not fully comparable; the Italian one is very descriptive in nature and it is focused on the introduction and consolidation of CSR as a first step towards ISO 26000; the Swiss one is seen through the lenses of sustainable development and ISO 26000 framework.

The case study analysis allows the identification of several key issues to be addressed by the future strategies introducing ISO 26000; in particular, the relationship between guidelines (national and/or federal) and the implementation by each public administration (i.e., the top-down approach), the role of the pilot experiences (i.e., the bottom-up approach), the creation of knowledge centres, and the relationship with the quality improvement systems currently in use (ISO 9000, ISO 14000).

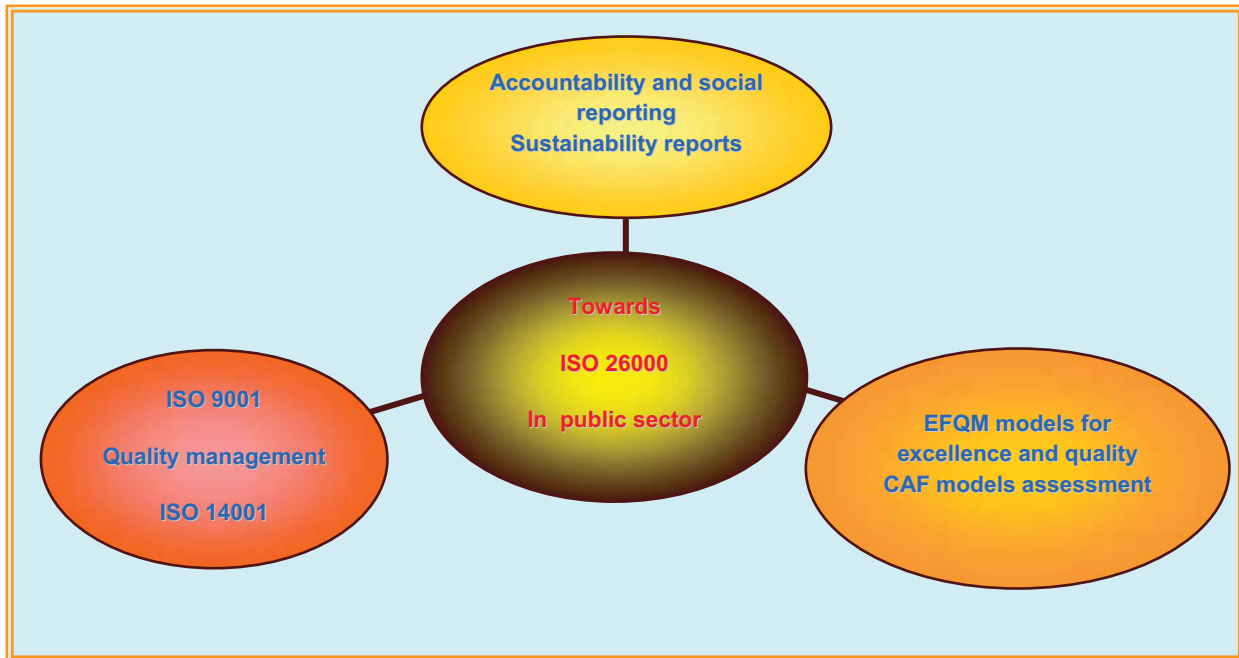
3 Literature review on quality management and quality improvement in the public sector

Before presenting a detailed analysis of the various experiences (see the following paragraphs) we have decided to identify three key variables, as shown in the Figure 1, with the aim of creating a better understanding of “*if and how*” the two public administration systems analyzed might respond to the challenge of ISO 26000.

In fact, empirical analysis and research on PA modernization processes, development of new public management systems, and tools and public governance in the two countries, suggests that introduction of ISO 26000 could be supported by consolidation and dissemination of three relevant dynamics, which have been of particular interest to the public administration for the past twenty years (Walsh, 1991; Bendell, Boulter, and Kelly, 1994; Kaboolian, 1998).

The first dynamic is a progressive introduction of quality standards, from the ISO 9001 standards on Quality Management to the ISO 14001 standards on Environmental Management. Various types of public administrations (i.e., national and local governments, public enterprises and public agencies operating in the health and education sectors) have been interested in the implementation of the quality standards, which has led to a solid consolidation of the culture for improvement of quality within the public sector (Engel, 2003; Castledine and Bannister, 1996).

Chart 1 Trends in quality and accountability in public administration



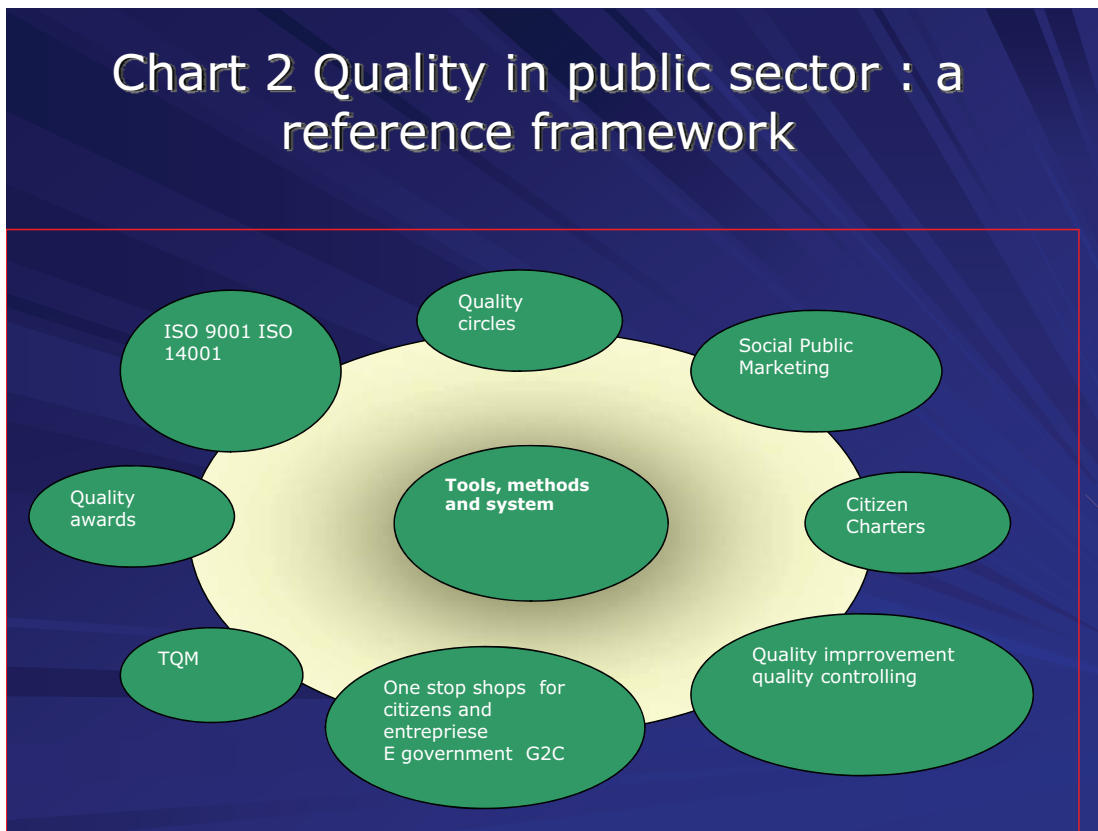
Quality standards are based on the use of systems and procedures for controlling quality. Quality systems entail having the organizational structure, responsibilities, documented procedures and work instructions, processes and resources for implementing Quality Management, such that there is a guiding framework to ensure that every time a process is performed the same information, methods, skills and controls are used and practiced in a consistent manner (Saner, 2002; Dale 1994, cited in Yong and Wilkinson 2001; Sun, 2000; Stephens, 1994). They were established to provide customers with an assurance that the quality of the products and/or services provided by supplier meets their requirements (Yong and Wilkinson 2001).

Moreover the emphasis on the culture of quality has facilitated the development of the customer satisfaction approach and the system of Customer Relationship Management (CRM), as well as the growing PA's orientation towards their citizens (Scharitzer and Korunka, 2000; for a critical discussion of this trend see also Politt, 2000). For the general framework of the different tools implemented in the field of quality improvement in the public sector, see Chart 2.

The second important dynamics is associated with the world wide spread of models for quality and excellence (e.g., the EFQM model for excellence, as a radical deviation from the TQM model) (Cox, 1995; Löffler, 1996; Radin, Coffee, 1993; for a discussion of the relationship between TQM and EFQM model, see Adebanjo, 2001); the former being characterized by notions of *Results Orientation, Customer Focus, People Development and Involvement, Continuous Learning, Innovation and Improvement, Partnerships Development, and Corporate Social Responsibility* (www.efqm.org).

Public administration, particularly at the European level, has developed an original and independent approach to the notion of excellence and self-evaluation of quality (Mendes, 2001). The European Institute of Public Administration (EIPA, www.eipa.nl) has introduced a method called the Common Assessment Framework, CAF, which is widely used in European Public

Administrations (Engel C., Fitzpatrick, 2003; Engel, 2002). CAF combines the assessment of the enablers and the results, as set in EFQM model, followed by an identification of the potential areas for improvement and then by a plan of measures for improvement in those areas. (the relevance of those approaches for benchmarking is discussed by Löffler, 2001)



Ref J Bernhart 2004 Tools and models for innovation and quality in public administration

Finally, the third important dynamic is the implementation of accountability of PA in the customer service provision to its citizens and various stakeholders within the framework of the current social and economic system (Callahan, 2006; Bovaird, 2005; McKinney and Howard, 1998). In order to fulfill the accountability requirements, the social reporting modality has been developed, along with environmental reporting, social reporting and gender budgeting (see also Smith, 2007 for an overview of different benchmarking models for accountability).

The accountability has been a direct outcome of the challenge of “corporate social responsibility” in the public sector in the fields of PA’s institutional communication and social communication.

The recent experience of the awards for quality in public administration, such as the European Public Sector Award (EPSA)¹ and the European Conferences for Quality in Public Administration (Tampere 2006, www.4qconference.org; and Paris 2008, <http://www.5qualiconference.eu>) could become an important ground for a verification of the presence of the aforementioned dynamics in the diverse national public administration systems, as well as of the understanding of a proactive role that the public sector ought to assume in regard to the challenge of ISO 26000.

4 Italy and Switzerland: two approaches toward TQM and social responsibility

The two analysed countries exhibit considerable differences in timing of the introduction and expansion of the areas for quality certification (ISO), Total Quality Management (TQM) and the

¹ The promoters of the quality awards are the European Group of Public Administration (EGPA), the University of Speyer (DHV) and the Bertelsmann Foundation. Cf. www.eps-award.eu.

social responsibility generally in their respective social and economic systems, and particularly in the public sector.

Initially, the Italian PA was a bit sluggish, but subsequently it has recuperated from the time loss. In the mid-1990s, corresponding to the jeopardized modality, two national projects were undertaken (i.e., the projects: *CSR - Social Commitment (2003)* and *I-CSR (2005)* a public private partnership for social responsibility “the Global Compact Local Network”) (see next § 5). These two projects have soon been accompanied by numerous regional and local level initiatives according a bottom-up approach. Examples of these initiatives include the National Data Bank on the best practices (www.buoniesempi.it), devoted to the quality and social responsibility (with more than 2300 innovative projects registered) and “*Pathways for Quality*” (2004), a professional community promoted by Formez (www.formez.it) with more than 220 member agencies, including regional and local governments, universities and schools, public hospitals and local healthcare agencies.

Other significant developments are creation of a network of districts with ISO 14001 certification and a network of districts with the Agenda 21; followed by social and environmental reporting practices, the EFQM - national best practices (e.g., the cities of Bologna and Bolzano; see Boscolo, S. et alii 2007) and the pilot projects of sustainability reporting (Boscolo 2008).

In Switzerland, attention on the issue of quality was brought concurrently with the implementation of the instruments of *controlling*; thus leading towards implementation of TQM (the Total Quality Management) approach and the ISO quality certification (Saner, Yiu and Levy 1999). Quality management had an obvious advantage (the ISO Headquarters are situated in Geneva, CH), as one of the management systems linked to the New Public Management, the most utilized management system at all levels of the administration.

The sectors, privileged with the implementation of these management strategies were the transport industry (Geneva,) Information Services (Soletta) and public services (Fribourg and Bern). These were closely followed by the health and education sectors.

In 1996, the Swiss Standard Society has formed a Project Team dedicated to quality in Public Administration, with the objective of defining the Guidelines for Certification of Quality in PA.

Hence, there was evident integration of the top-down and bottom-up approaches in Switzerland: from the Sustainability Development Strategy at the federal level and ISO 14001 certifications and Agenda 21 at the municipal level, to the sustainability reporting experiments (City of Zurich). The cantonal and municipal administrations, however, have shown little interest in social reporting, diverging thus from the experience of their Italian counterparts.

5. The Italian experience: from the Ministry of Labour and Social Policies to the Ministry of Social Solidarity (2001-2008)

The Italian Ministry of Labour and Social Policies, following the impulse provided by the Green Paper on CSR of the European Commission, carried out a multi-stakeholder approach policy during the 14th Legislature (2001-2006). Moreover, the Ministry also worked out an original contribution to the matter through a national-level special project.

In May 2004, after the Third European Conference on CSR (Venice, November 2003), the Ministry established the Italian Multi-Stakeholder Forum for the Corporate Social Responsibility (CSR Forum), aimed to encourage and promote the diffusion of CSR amongst Italian companies and organizations. To meet that result, the CSR Forum worked on fostering transparency and convergence of best practices, on the basis of the relationship between social responsibility and sustainable development; pursuing the exchange of national and local experiences and best practices; giving special consideration to small-to-medium enterprises (SMEs). The composition of the body was made up of four categories of stakeholder: employers, trade unions, civil society (including consumers) and public institutions.

In December 2005, the Italian Forum adopted a report on the activities implemented and the major trends for the development of actions on CSR, focusing on some particular issues. First, some critical factors included the technicality of the language; information asymmetry between stakeholders; extreme fragmentation of activities, leading to difficulties in regrouping into a coherent system; and, lastly, the necessity to train personnel.

In addition, favourable issues were identified including: the rooting of CSR issues into company culture; the active role that confederations and associations can play; the importance of credibility and reputation as elements for global competitiveness. All these issues enforce the idea that competitiveness and innovation needs the active involvement of personnel and trade unions and an increasing commitment of public actors because of their fundamental impact to spread and give maximum visibility to CSR.

The Italian Forum also listed some possible key factors of success for the diffusion of CSR amongst stakeholders: to start with, trust as a powerful link amongst actors; the involvement of top management; a strong territory-based approach for Italy as a peculiarity to be encouraged; a constant opening to participated relations with all stakeholders, and in particular workers and trade unions.

Other key success factor for the future include improvement of communication in order to speed up the circulation of information and best practices; the role of education and the need to develop shared knowledge through courses in universities in favour of civil society, non-profit sector and public institutions; a bottom-up approach from SMEs to bigger companies; multi-year programs focused on some specific priorities, shared by the greater part of stakeholders so as to support synergies, and compare actions.

During the European Conference of Venice in 2003, Italy presented the Corporate Social Responsibility - Social Commitment (CSR-SC) project². Following the European Commission propositions, it was assumed that all CSR actions implemented by companies should be voluntary. The CSR-SC project aimed at some fundamental objectives: to promote CSR culture amongst companies and public administration, at all levels of government; to support and aid the exchange of best practices at national and international level; and to protect citizens from dishonest communication campaigns.

The project envisaged a three-step approach, working on the progressive involvement of companies in CSR issues, in order to increase the awareness level regarding the advantages coming from CSR practices. During the first phase, special care was given to strategies for spreading CSR among companies through promotion, information and training initiatives. Then the enterprises that voluntarily entered the project had the opportunity to proceed to the second phase, working on the social statement (SS) offering a series of quantitative and qualitative indicators. SS was conceived as an instrument for social reporting, a standard method of collecting data and presenting information, making it easier to compare and evaluate results.

Once SS was implemented, companies could send all documents to the Italian CSR Forum. When SS had been validated, enterprises were then free to decide, on a voluntary basis, to go beyond (third step) and actively participate to social priorities, financing a social commitment (SC) fund with the State budget. Donations would have been directed to support specific projects linked to the priorities listed into the National Action Plan and identified by the State and regional and local authorities Conference (the *Conferenza Unificata*) and NGOs.

Lastly, the Italian Centre for Social Responsibility, or I-CSR Foundation, was established in Milan in 2005 (Law 311/2004). An independent research centre—whose founding member are the

² Progetto CSR-SC, *Il contributo italiano alla campagna di diffusione della CSR in Europa*, Ministero del Lavoro e delle Politiche Sociali, 2004

Ministry of Labour and Social Policies, the Italian Workers Compensation Authority (INAIL), *Unioncamere* and the Bocconi University of Milan—the I-CSR Foundation was given some specific tasks which are: to promote CSR among companies; and to develop applied research work; to facilitate dialogue between public and private sector, companies, universities and other stakeholders involved on the issue of CSR. I-CSR Foundation is part of the National Knowledge Centre system mentioned by the European Commission (e.g., the English CSR Academy or MVO Nederland).

At the beginning of the 15th Legislature, a national initiative on CSR was undertaken by the new Ministry of Social Solidarity, which had been born into the new institutional framework from the former Ministry of Labour (law-decree 181/2006).

As a first step, in the summer of 2007 a roundtable with the main national stakeholders was called, in order to share common considerations and to identify the key factors for a new approach, also in the light of new international developments. In fact, at the 2007 general G8 Summit in Heiligendamm (6-8 June 2007), focusing on development and responsibility, the issue of social responsibility was debated and quoted in the final Declarations³.

During the second half of 2007 a new document of the Government on CSR was proposed to national stakeholders⁴. The fundamental key points were the following: the validity of the voluntary approach and the firm belief that a law on CSR was not necessary; the idea to focus on some particular issues (or aggregates) like labour, environment, relations with clients-customers, the relationship with the local communities and suppliers, and the strategies of company management.

Every aggregate was coupled to a predominant stakeholder, even if in some cases many stakeholders could be directly involved and interested in that issue. The document also called for the active involvement of other Ministries and national public agencies with their own sectorial competences on CSR and a permanent coordination and co-operation with the regional and local authorities (like provinces and municipalities)⁵.

In December 2007 the document was officially presented in a national meeting, starting the process that should have led to the first national conference on CSR, as stated into the Budget Law for 2008⁶. On that occasion five working group were established, involving more than 300 experts and practitioners: the group on governance in Milan; the group on supply chain in Bologna; the group on health and safety on workplaces in Naples; the group on regional and local experiences in Florence; and the group on finance in Rome.

What now? CSR is a widespread phenomenon, gaining momentum on the basis of a sheer number of initiatives all over the world apart from possible intervention or influence from public sector: More generally, does a model for the role of government (or intervention) on CSR policies exist, given a solid international framework developed during the last 30 years (the ILO Tripartite Declaration, the OECD Guidelines, and the Global Compact of the UN)? And to what extent can the ISO 26000 process impact governments' behaviour and policies?

³ *Growth and responsibility in the world economy*, G8 Summit Declaration, 7 June 2007. Most relevant points 24 to 26, "Strengthening the principles of corporate social responsibility".

⁴ Ministero della Solidarietà Sociale, *Proposta di lavoro per il Governo Prodi sulla responsabilità sociale di impresa (RSI) in Italia*, 2007, in www.solidarietasociale.gov.it

⁵ In July 2007 a roundtable was launched, with the participation of the Department for Reforms and Innovations in Public Administration, the Department for Equal Opportunities, the Department for EU Policies, the Ministry for Foreign Affairs, the Ministry of Economic Development, the Ministry of Labour and Social provisions, the Ministry for the Environment, the Ministry of Health

⁶ Law 244/2007, where some competences for the Ministry of Social Solidarity were listed like, for instance, information, promotion, innovation activities and setting up of national databases for best practices. In February 2008 the Government resigned.

Governments and bureaucratic structures have a unique double feature when dealing with social responsibility: on the one hand, like other organizations they are obliged to adopt and pursue CSR actions and practices in their own organizations. On the other hand citizens, who are their primary stakeholders, have a growing expectation of fair behaviour from governments, due to the fact that their taxes support the governments themselves. Moreover public administrations and public officials have the duty to work for the promotion and spreading of CSR culture, helping create all the possible loci to develop dialogue among stakeholders through a multi-stakeholder approach (e.g., fora, consultative bodies, and committees).

National governments are also expected, as part of their mission to proactively build up a favourable milieu to discuss and develop CSR strategies, operating on three different levels. On the national level, all departments of government should cooperate on CSR strategies. In the case of Italy, while the Ministry of Labour has always been the focal point for CSR policies, other offices have competences on the subject. Noteworthy are the Department for Public Administration, dealing with social reporting guidelines by public authorities, the Ministry of Social Development, where the National Contact Point for the OECD Guidelines on CSR lies, and the Ministry of Economics, for the Green Public Procurement (GPP) program.

On the international level, there are various fundamental dossiers to discuss. The EU, of course is host to the High Level Group on CSR, where representatives from the member States meet to compare best practices and activities implemented. OECD and ILO are two of the major international for that Italy is a member of, while ISO is now playing a fundamental role in the international debate. The ISO process for the new guidelines on social responsibility (expected to be approved in 2010 in Denmark) started in 2004 and a growing number of governments (as well as national mirror committees under the ISO umbrella) joined the process. At the last international working group meeting in Quebec in May 2009, a total of 435 experts and observers from 91 countries and 42 various organizations (e.g., ILO, UNCTAD, and the International Chambers of Commerce Organization) were present, amongst which almost all of EU countries as well as USA, China, Japan and Canada⁷ were represented. Such massive participation clearly indicates that the future standard will have an impact and that governments want to understand how to cope with it.

Lastly, on the local level, it is fundamental to work with regional and local authorities (or federal and quasi-federal entities). In Italy, where 20 regions and 106 local provinces exist, it is vital to monitor the increasing amount of laws, directives, initiatives, incentives supported, in order to coordinate on various fundamental issues including whether it is useful or appropriate to pass a law on CSR; considering the effects of inserting positive evaluation standards (like SA 8000 or ISO 14001) in public procurement; and understanding the effects of a participative process engaging companies and non-profit sector organizations into roundtables.

When considering bottom up approaches, it is imperative to recall the case provided by the United Nations Global Compact and the Italian GC network. The UNCG was launched in 1999 as a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption (the anti-corruption principle was added in 2004). In doing so businesses can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere⁸. During the following years a wide number of national committees or local networks have been set up all over the world, with 61 networks operating today and 25 to be created. These networks are clusters of participants (corporations, but also public and non-profit organizations) joining to foster the UNCG principles within a particular geographic context and helping the progress of companies proactively working on the implementation of the ten principles.

⁷ All internal working documents for WG SR can be found in the ISO Livelink area <http://www.iso.org/wgsr>

⁸ From the UNCG presentation on www.unglobalcompact.com

The Italian network, whose secretariat is held by the Foundation for Active Citizenship (FONDACA), is an interesting case among the various local networks: today 176 organizations are part of the Italian network, and 60 are not corporations. Amongst these associates are the Tuscany Regional Authority, the Italian Workers' Compensation Authority (INAIL), the Insurance Institute for the Maritime Sector (IPSEMA), and the Italian Automobile Club Federation (ACI), all public organizations⁹.

In accordance with the UNGC guidelines and in line with activities implemented by other EU local networks, the Italian network pushes to involve both Italian companies and other types of organizations, giving assistance to the organizations for the application of the ten GC principles and in the collection of the mandatory CoPs (communications in progress, to be sent periodically to the UNGC).

CG networks are essentially free to operate in accordance with specific national needs, and main efforts are directed towards establishing a platform to support dialogue among participants and with civil society at large, facing problems and opportunities related to CSR. Five fundamental fields of action can be taken into account¹⁰: raising awareness on GC; facilitating partnerships on an inter-sectorial strategy; supporting policy dialogue between the private and public sectors; the management of the network; and, lastly, training and information about the ten principles and their application into the national context.

Lastly, let us explore the possible impacts of ISO 26000. The future standard is intended for all types of organizations, including public bodies, and can inspire governmental organizations to model their behaviour and policies on the basis of the guidelines.

It is important to note that a lively debate is active in the Working Group on what “governmental organizations” are, and a broad consensus exists to exclude the State from the SR compliance area. That means that while all kind of public bodies (e.g., local authorities, departments, municipalities, and publicly-owned corporations) may benefit from ISO 26000 provisions, the State as a manifestation of legislative, executive and judiciary powers, is excluded from those provisions.

The ISO 26000 guidelines on SR will probably become the most comprehensive document on modelling an organization’s behaviour as implementing social responsible activities and, what is more important, will be born from a vast multi-stakeholder environment, through at least eight international meetings of the WG, in which representatives of governments played an active role in elaborating the standard.

There are some important challenges for governments, which will be faced with the most probable considerable use of the standard when implementing national laws, regulations and policies. There is the certification issue: today the standard as planned is not to be certified by a third party, but it could influence possible incentives.

That having been said, it is clear that the ISO 26000 process represents a totally innovative element in SR domain, due to the large number and variety of stakeholders involved, making it difficult to identify as a top-down or a bottom-up approach.

6 The Swiss experience – Sustainability Strategies and approaches in the Swiss Public Sector

The Swiss political authorities have always shown a high sensibility and a strong commitment towards sustainable development and social responsibility. The revision of the Swiss Federal Constitution in 1999 saw the explicit and formal enshrinement of sustainable development in the Swiss constitution. More precisely, Art. 73 (Sustainable Development) says: “The Confederation

⁹ www.globalcompactnetwork.it

¹⁰ Frey, *L'evoluzione del Global Compact e la valorizzazione dei network locali*,

and the Cantons shall strive to establish a durable equilibrium between nature, in particular its capacity to renew itself, and its use by man.” As a result, sustainable development is a tenet to which the Swiss Confederation and cantons are now bound by law. However, since no supplementary legislation has yet been enacted which sets out the obligations of sustainable development in detail, the primary function of the constitutional provisions is as a vision to guide future action.

A first formal act: The Sustainable Development Strategy of 2002: In 2002 the Swiss Federal Council, in anticipation of the World Summit on Sustainable Development held that year in Johannesburg, formulated a Sustainable Development Strategy, which includes 15 sustainability criteria for Switzerland derived from the three classic (economic, social and environmental) sustainability dimensions. This single, multidimensional strategy aims to integrate the principles of sustainable development across the board, in every sector of policy and therefore the document stresses the importance of involving public authorities, at cantonal, regional, and municipal levels, in the implementation of sustainable development, and encourages them to adopt their own strategies; so far, no compulsory measure has been planned for public or private organizations. In 2007, the strategy has been revised and a new version has been released. The related Action Plan for the 2008-2011 legislative period gives rise to 30 improvement measures (Swiss Federal Council, 2008).

The cornerstones of the 2002 strategy are as follows (Swiss Federal Council, 2002):

- Emphasis on an equilibrium between the three pillars of sustainable development (economy, society, environment)
- A fundamentally wide-ranging strategy (i.e., not confined to a small number of policy areas)
- Practical and results-oriented measures, in the sense of a specific plan of action
- Involvement of cantons, communes, civil society and the private sector

The strategy outlined six basic guidelines for sustainable development policy

1. *Fulfilling our responsibility towards the future*
2. *Equal consideration to the environment, economy and society*
3. *Recognizing the individual characteristics of sustainable development*
4. *Integrating sustainable development into all policy areas*
5. *Improving coordination between policy areas and enhancing coherence*
6. *Achieving sustainable development on the basis of partnership*

The 2002 strategy was created within the IDARio (German abbreviation for Interdepartmental Rio Committee) framework, a directorate-level interdepartmental committee established by the Federal Council in 1992 to oversee follow-up activities to Rio (Swiss Federal Council, 2002), which also created the main indicators system for the Swiss public sector, *Monitoring Nachhaltiger Entwicklung* (see below). The IDARio became later the Interdepartmental Sustainable Development Committee (ISDC). Approximately 30 federal agencies that formulate policies and undertake activities relevant to sustainable development sit on the ISDC.

Under the leadership of the ARE, the Federal Office of Public Health (FOPH), Federal Office for Agriculture (FOAG), Federal Office for the Environment (FOEN) and the Swiss Agency for Development and Cooperation (SDC) together make up the ISDC leadership body. Whoever holds the office of Vice Chairman also leads the international activities of the ISDC, namely Swiss participation in the United Nations Commission on Sustainable Development (CSD). The main tasks of the ISDC are as follow (ISDC, 2007b):

- Coordination of Confederation policy as it relates to sustainable development
- Information, coordination and discussion platform with regard to all federal activities and processes of relevance to sustainability
- Interdepartmental and interagency coordination of Confederation activities which are of significance to sustainable development

- Joint development of strategies and action plans for Switzerland's implementation of Agenda 21
- Coordination of the stance taken by Switzerland in international processes, and reporting to international bodies such as the United Nations
- Fostering relationships within the federal administration as well as with the private sector and civil society

The strategy review – The new Sustainable Development Strategy 2008-2011: At the same time as it adopted the Sustainable Development Strategy 2002, in March 2002, the Federal Council also decided to renew the strategy in 2007. The new strategy was to be based on a complete review of the 2002 strategy and information on the positive and negative aspects of implementing sustainable development in Switzerland. The new document “Sustainable Development Strategy: Guidelines and Action Plan 2008–2011” was issued by the Swiss Federal Council in April 2008.

From a strategic review from ISDC (ISDC, 2007a) and a comparative assessment of sustainability strategies abroad, the Federal Council has derived eight key strategic priority challenges that form the basis of its action on sustainable development (Swiss Federal Council, 2008): Climate change and natural hazards; energy; spatial development and transport; economy; production and consumption; use of natural resources; social cohesion; demography and migration; public health; sport and the promotion of physical exercise; global developmental; and environmental challenges.

In addition, there are a number of policy areas that impact on all key challenges because of their markedly horizontal nature. These areas must create the proper foundations and conditions for sustainable action and are represented by fiscal policy, education, research and innovation, and culture.

Like many European countries, the Swiss strategy (in both the 2002 and 2008 versions) was developed based on a participatory approach, with participation of the cantons, civil society and the private sector using the nation’s established consultation procedure (Swiss Federal Council, 2002; Swiss Federal Council, 2008). In the consultation process, a draft version of the strategy was submitted to the cantons and various stakeholder groups, and comments were taken into consideration in the final strategy.

Sustainable development is not just a matter for public-sector bodies or for the federal government alone. Many of the problems our countries face will be resolved constructively only by all three levels of the state working closely together. A federal strategy that restricted itself solely to federal policy would therefore be too limited in its effect.

Cooperation with the cantons and municipalities is essential. The Swiss federal state structure allows cantonal and municipal administrations to wield considerable power and influence in many areas of relevance to sustainability. As such, promoting sustainability processes at cantonal, regional and municipal levels, where the public sector comes into direct contact with civil society, as well as encouraging a general receptiveness to the idea of sustainable development, is extremely important. Given the influencing factors and stakeholder groups that are relevant to sustainable development today, a strategy that is limited to the public sector would fall short of its targets in the same way as would a strategy restricted to the federal level.

Civil society and the private sector must therefore also be involved in sustainable development policies. Collaboration between government authorities and pressure groups already happens in practice. Where international sustainability policy is concerned, policy-makers have been working alongside interested non-governmental organisations, primarily from the environmental, development, business and social spheres, on a regular basis for many years. These organisations are included in the authorities’ preparations for important international negotiations, and have lent considerable impetus to sustainable development in Switzerland over the last ten years. Cooperation with non-governmental organisations should be continued in the future. However, non-institutional bodies and individuals must also incorporate the strategy’s guidelines

into their day-to-day activities. This specifically concerns private-sector enterprises, which are called upon to act responsibly.

Monitoring Sustainability and Social Responsibility in Switzerland – MONET: The main indicator system for the monitoring of sustainable development for Swiss public administration is *Monitoring Nachhaltiger Entwicklung* (MONET). MONET is carried out jointly by the following bodies: the Swiss Federal Statistical Office; the Swiss Agency for the Environment, Forests and Landscape; and the Swiss Federal Office for Spatial Development (BFS, 2008). The system has been designed as an information source for the public, mass media, politicians, and the Swiss federal government, and aims to provide information about the current situation and trends in social, economic, and environmental aspects of sustainable development, and to demonstrate Switzerland's position compared to other countries. On the other hand, MONET also provides a continuous monitoring of the deployment of the Sustainable Development Strategy of the Swiss Federal Council. The MONET system includes 26 topics of relevance to sustainable development, and each topic is illustrated with 4 to 10 indicators (BFS, 2008)¹¹ and serves as a basis of knowledge for the general public and politicians alike. However, these indicators do not provide conclusive information, as an issue as complex as sustainable development cannot be reduced to figures alone. It should be noted here that MONET is reviewed and updated regularly, so the choice of indicators may vary.

Sustainability Reporting in the Swiss public sector: Table 1 gives an overview of the sustainability reporting models adopted at the three hierarchical levels of the Swiss political system: federal (national), cantonal (county), and communal /regional level. We can see that ISO 26000 is currently not mentioned nor implemented in the Swiss public sector. We believe therefore that an important and stimulating avenue for future research could be the investigation of the potential of ISO 26000 to complement or to substitute national reference models in order to plan, manage, control and report social responsibility strategies and activities.

	Major reference models	Involved and coordinating entities
Federal level	MONET (see above), Ecological Footprint ¹² , Sustainability Assessment framework (for projects, see for example Wachter, 2005)	Federal Office for Spatial Development ARE; Federal Office of Public Health FOPH; Federal Office for Agriculture FOAG; Federal Office for the Environment FOEN; Swiss Agency for Development and Cooperation SDC: together they make up the Interdepartmental Sustainable Development Committee ISDC leadership body
Cantonal level	Cantonal Sustainability strategies, autonomous indicators models, Agenda 21	Cantonal governments and offices (e.g. cantons Bern, Aargau, Basle); NGOs; Forum for sustainable Development
Regional and municipal level	Agenda 21, Sustainable strategies of main cities, ISO 14000, ISO 9000, GRI Global reporting Initiative	Municipalities (e.g. Zurich, Geneva); spontaneous groups; NGOs (e.g. Alliance Sud)

Table 1: Main reporting models and coordinating organizational entities in the Swiss public sector.

¹¹ MONET indicators are regularly updated and are published on the web, see www.bfs.admin.ch

¹² The Ecological Footprint - Conceived in 1990 by Mathis Wackernagel and William Rees at the University of British Columbia - uses yields of primary products (from cropland, forest, grazing land and fisheries) to calculate the area necessary to support a given activity. Biocapacity is measured by calculating the amount of biologically productive land and sea area available to provide the resources a population consumes and to absorb its wastes, given current technology and management practices. See www.footprintnetwork.org.

For example, at the municipal level, the City Council of Zurich, which is the biggest city in Switzerland with approximately 365'000 inhabitants, obliged itself to follow the principle of sustainability (Schulte, 2004). Although the city of Zurich has undertaken a large number of concrete activities contributing to sustainable development, it remains a big challenge to integrate the principle of sustainable development into daily (political) decisions. The Sustainability Report of Zurich is based on 21 indicators addressing the social, environmental and economic dimensions (Stadtentwicklung Zürich, 2008), and shall provide the various stakeholders with relevant information¹³. It is worth noting that the Kanton Zürich (Zurich County) publishes a Sustainability Report as well. This report accounts for 33 *Zielbereiche*, or target areas, in the social, environmental and economic dimensions, with 47 key indicators (Knecht, Bühler, 2007).

Recently, not only political authorities, but also important infrastructural projects, like as the Alp Transit Project (Schneider, 2004), or big sport event, like the UEFA EURO 2008 Football Championship (see Annex A, below) have devoted relevant effort to address sustainability issues and to include sustainability criteria in their decisions. (see Annex)

7 Some preliminary conclusions

Before advancing some early conclusions, it is worth noticing that ISO26000 represents a challenge for public administrations that aim to enforce accountability and social and environmental reporting. Furthermore, the international debate, including the recent Quebec meeting (May 2009) will bring new integrations and revisions to the Committee Draft.

This comparative analysis allows the drawing of two significant conclusions, to be validated in future studies and research.

The first conclusion refers to the prevailing top-down approach, accompanied by negotiation, in the diffusion and communication of the new standard. The two public administration systems share the choice of defining national policies (i.e., CSR strategies in Italy and the sustainable development strategy in Switzerland).

The definition of policies has been followed by the reinforcement of the inter-institutional coordination (IDARio and ISDC in Switzerland; I-CSR and inter-ministerial permanent cooperation in Italy) and by the engagement and consultation of the different stakeholders through network management principles, more relevant in the Italian case study (Italian Global compact and FONDACA in Italy; Forum for sustainable development in Switzerland).

Thus the two administrative systems show a convergence to the ISO 26000 anticipatory strategies though in presence of significant political and administrative differences in adopting public management principles (Pollitt and Bouckaert, 2000).

The second conclusion refers to the relevance of the integration of top-down and bottom-up approaches, of the exploitation, and of the diffusion of pilot experiences. In the two national contexts, some significant local government experiences (e.g., the sustainability reports and the local government networks Agenda 21) are already in place and can enable the introduction of ISO 26000.


The high-level of autonomy that characterizes the intermediate and local levels of government in the two countries (represented by cantons in Switzerland and regions in Italy) does not seem to play a relevant role in the achievement of bottom-up principles according to which the administrations that govern the territories anticipate the issues of social, economical and environmental sustainability through their own innovative policies.

¹³ see www.stadtentwicklungzuerich.ch

Annex A - A case study - Sustainability approach of UEFA EURO 2008 Championship and ISO26000 core subjects.

The UEFA EURO 2008 Football Championship, held in Switzerland and Austria between 7 and 29 June 2008, was the first major football tournament to feature an integrated sustainability strategy.¹⁴ (ARE, 2008; EURO 08, 2007a). The Organization Committee declared that Austria and Switzerland wanted to make the Championship a future-oriented, sustainable sporting event, attaching particular importance to the environmental, economic, social and cultural dimensions of the event. In 2007, the Committee set up a Sustainability Charter, which included 12 aspects to be monitored (EURO 08, 2007b).

In this case as well, the ISO 26000 standard was not explicitly mentioned. However, we can try to explore the correspondences between the aspects of the EURO 08 Sustainability Charter and the core subjects addressed by ISO 26000, as illustrated in scheme 2:

Charter for Sustainability UEFA EURO 2008 	ISO 26000 core subjects (chapt. 6)
<i>Provide environmentally sound stadia - Environmental certification of the stadia and environmental management strategies for the fan zones are to ensure that ecological measures are systematically taken into account and remain effective after EURO 2008.</i>	6.5 Environment (all issues)
<i>Launch climate-compatible and energy-efficient measures - By enhancing energy efficiency and using renewable sources of energy the reduction of CO2 emissions is to be maximised.</i>	6.5 Environment , in particular issues 6.5.4-Sustainable resource use; and 6.5.5-Climate change mitigation
<i>Promote public transport - Attractive offers like the combined ticket are to encourage large numbers of visitors to use public means of transport for travelling to matches and fan zones</i>	6.5 Environment , in particular issue 6.5.3-Prevention of pollution
<i>Waste prevention - Targeted measures like ecologically benign systems to sell beverages are to help minimise the volume of waste created and raise the rates of recycling.</i>	6.5 Environment , in particular issue 6.5.3-Prevention of pollution 6.7 Consumer issues , in particular issue 6.7.5-Sustainable consumption
<i>Gain success for economy and employment - EURO 2008 is to create maximum profit for the economies and give fresh impetus to the job situation of the two countries.</i>	6.8 Community involvement and development , in particular issues 6.8.5-Employment creation and skill development; and 6.8.7-Wealth and income creation
<i>Give momentum to tourism - The positive reputation of the two tourist countries Austria and Switzerland is to be strengthened.</i>	6.8 Community involvement and development , in particular issue 6.8.7-Wealth and income creation
<i>Investments remain effective after EURO 2008 - Newly created infrastructure (for example the stadia or the transport infrastructure) are to be available to the population also post-EURO 2008.</i>	6.8 Community involvement and development , in particular issue 6.8.6-Technology development and access
<i>Promote regional, organic and fair trade products - The use of those products is to strengthen regional value-added chains and put special</i>	6.7 Consumer issues , in particular issue 6.7.4-

¹⁴ Although an environmental strategy with quantifiable indicators was implemented for the first time at a large-scale sporting event in the context of the FIFA 2006 World Cup.

<i>emphasis on fair trade</i>	Protecting consumer's health and safety; and 6.7.5 Sustainable consumption 6.8 Community involvement and development , in particular issue 6.8.7-Wealth and income creation
<i>Foster international understanding by means of fan projects - EURO 2008 is to give clear messages against racism and provide new impetuses to professionally organised fan projects.</i>	6.7 Consumer issues , in particular issue 6.7.9-Education and Awareness 6.8 Community involvement and development , in particular issues 6.8.3-Community involvement; and 6.8.4-Education and Culture
<i>Accessibility must be standard - For handicapped persons barrier- and obstacle-free access to the stadia is to be ensured at all EURO 2008 events.</i>	6.3 Human rights , in particular issue 6.3.7-Discrimination and vulnerable groups 6.7 Consumer issues , in particular issue 6.7.8-Access to essential services
<i>Attach importance to youth and (football-related) cultural events - Youth, school and cultural projects are to boost the enthusiasm for football, culture and sports.</i>	6.7 Consumer issues , in particular issue 6.7.9-Education and Awareness 6.8 Community involvement and development , in particular issues 6.8.3-Community involvement; 6.8.4-Education and Culture; and 6.8.9-Social Investment
<i>Be exemplary in the fields of prevention and youth protection - Concrete measures of prevention (in particular against alcohol and nicotine abuse) are to be taken</i>	6.7 Consumer issues , in particular issue 6.7.4-Protecting consumer's health and safety 6.8 Community involvement and development , in particular issue 6.8.8-Health

Scheme 2: Correspondences between EURO 08 Sustainability Charter and core subjects of ISO 26000 Committee Draft.

Scheme 2 shows that the Charter for Sustainability of EURO 08 focus mainly on three core subjects of ISO 26000:

- 6.5 Environment, with 4 correspondences
- 6.7 Consumer issues, with 6 correspondences
- 6.8 Community involvement and development, with 7 correspondences

Why these aspects? We think that an answer can be found in the fact that the championship was organized in wealthy and safe countries, with long democratic traditions of legality and respect, so that other ISO 26000 core subjects - namely Organizational governance, Human Rights (with only one correspondence in the charter), Labour practices and Fair operating practices - were already well guaranteed by the legal system. At the other side, we observe that the core subjects "6.8 Community involvement and development" and "6.7 Consumer issues" have the highest correspondence rate in the EURO 08 charter, being covered by 7 respectively 6 out of 12 points of the charter.

This case suggests that the seven core subjects (with their 36 specific issues) of ISO 26000 are able to capture the complexity of SR matters in large public events: in fact, we found no point in the EURO 08 charter that didn't have a correspondence in the ISO 26000 core subjects.

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