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Anticipatory Strategies for Introducing ISO 26000 in 2010: A Comparison between the Italian and Swiss Systems of Public Administration

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Abstract

This paper analyses the diverse pathways taken by two case study countries in preparing for the implementation of ISO 26000. It particularly focuses on analysing public policy. The paper finds that in both countries a top-down approach has been taken. However, also prevalent has been negotiation and the engagement of stakeholders.

Keywords: ISO 26000, social reporting.

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 the final stage of a process that the *International Organization for Standardization* initiated in year 2005, with the aim of developing new International Standard Providing Guidelines for Social Responsibility.

Based on the experiences of 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, the challenge that affects private companies, financial institutions and non-profit organizations alike.

Before introducing the theoretical framework and the research methods employed in the comparison of the two countries, it is useful to briefly mention 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 ISO/TMB WG SR, to de-

velop a new International Standard Providing Guidelines for Social Responsibility (SR). The objective was to produce a guidance document, and not a specification document intended for third party certification (ISO, 2008).

The standard is still a work in progress; the new date for publication is the year 2010, after being postponed for one year from the due date originally set (yet another indirect indicator of the complexity of this project). ISO 26000 is intended to complement existing inter-governmental agreements regarding social responsibility, such as the United Nations Universal Declaration of Human Rights, and those adopted by the International Labour Organization (ILO). The standard could be useful to organizations both in the private and the public sectors. In order to guarantee a balanced representation of all stakeholders involved, the Working Group is comprised of members coming from the following six designated categories: industry, government, labour, consumers, non-governmental organizations and “other stakeholders”. This is the first time that the ISO has launched such a demanding and joint development process, which is a good indicator of the scope and complexity of the issues addressed by the new standard.

The Standard ISO 26000 should primarily assist organizations in addressing their social responsibili-

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ties while respecting cultural, societal, environmental and legal differences and conditions of economic development; providing practical guidance regarding the operationalization of social responsibility, identifying and involving stakeholders, and enhancing reliability of reports about social responsibility; increasing confidence and satisfaction of customers and other stakeholders in dealing with organizations; and complying with existing international treaties, conventions and ISO standards, e.g. ISO 9001 for quality management or ISO 14001 for environmental management (ISO, 2008). In December 2008, the Working Group 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 made: comments given by stakeholders during the 7th WG meeting in Quebec (18-22 May) have been thoroughly examined and the final resolution of the WG in plenary session approved the go-ahead for drafting a DIS for further circulation. Finally, during the last WG Meeting in Copenhagen (May 15-21, 2010), it was agreed to move forward and to adopt the Final Draft International Standard (FDIS) for the final vote.

2 – Cross countries comparison: theoretical framework and research methods

The administrative systems of the two selected countries 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).

The difference is evident in the administrative structures (federal system in the Swiss case; regional system shifting towards a federal model in the case of Italy), the financial mechanisms (fiscal federalism in Switzerland), administrative culture and the nature of government-citizens relations. It is also worth mentioning the high relevance of referenda in Switzerland (cantonal and municipal) regarding the introduction of New Public Management (NPM), or in Italy in regards to the introduction of systems of participative planning and budgeting (Fedele, Meneguzzo, Plamper, and Senese, 2005).

The relations between the political system and the government and between political decision makers and top public managers are not quite homogeneous (militia in Switzerland and the introduction of the 'spoils' system in central and regional administrations in Italy).

Nonetheless, it should be pointed out that different systems of public administration co-exist in Italy as well as in Switzerland: dualism in terms of performance and innovation capacity in Italy (Meneguzzo, 2007) and different administrative cultures in

Switzerland (Suisse romande and deutsche Schweiz), which is seldom addressed in the international literature on NPM (German Swiss and Sant Gallen University centre).

Planning and control systems, accounting systems, quality management systems etc. ranked high in the modernisation of the Swiss public administration (PA), while in Italy the process of modernisation was based on the introduction of new laws and on relevant differences between the regions. Accordingly, the focal point in Italy has been on accounting systems, the change of organizational structures, e-government and the reform of the public employment system. The principles of quality improvement were introduced no sooner than the mid 1990's in Italy, especially at the local government level and in the national healthcare system.

The assessment of the different pathways of PA modernization in this two-country case study is confirmed by the North-South comparison of public management reforms, coordinated by Erasmus University (Kickert, 2007). Decentralization, human resource management and government-citizen relationships represent areas of medium to high consideration in Italy; while in Switzerland, at the same time, the centrality of control, performance measurement and quality systems have been established.

In order to understand how the two countries are preparing to implement the ISO 26000, a descriptive research method has been adopted (Thietart, 2001) to analyse the two national experiences.

In this paper, the public management approach is integrated 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 that are adopting the ISO 26000.

Nevertheless, the authors consider be useful to undertake a benchmarking analysis of the local governments, schools, hospitals and healthcare organizations in Switzerland and Italy that have adopted ISO9000 or ISO14000, or that have introduced the EFQM / CAF model. This could provide an interesting insight into 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, could enrich the paper. In Italy, the policy analysis is mainly based on direct observation as one of the authors is the coordinator of the CSR

and ISO 26000 unit at the Ministry of Labour and Social Policies.

Interviews have been conducted with several key players, representing the main institutional and professional networks on CSR and quality improvement (refer to Fondaca § 4), as well as interviews with some pilot local governments that have already introduced sustainability reports.

In the Swiss case, the analysis was based on the official documents regarding the two strategies on sustainable development promoted by the federal government (2002, 2008–2011), paying particular attention to the correlation between public policy conceptualisation and policy evaluation (MONET system).

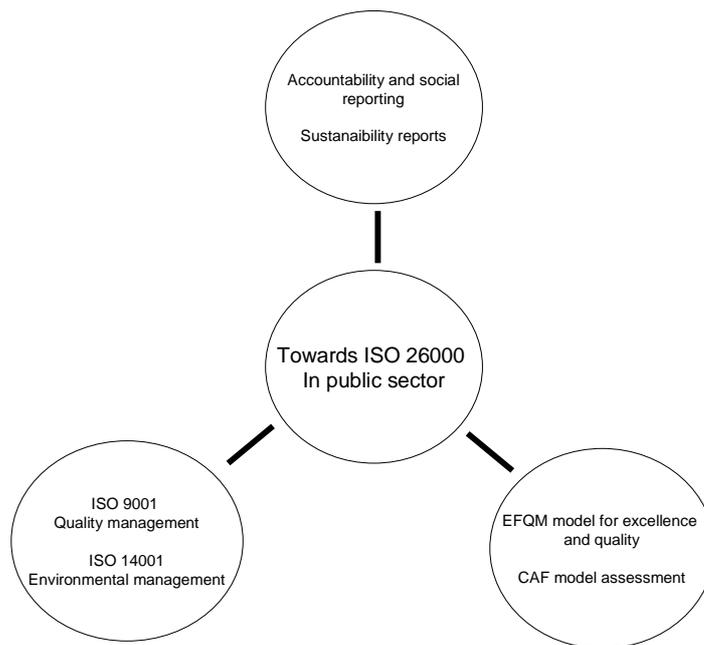
The two national cases are not fully comparable; the Italian one is very descriptive in nature and it is focused on the introduction and consolidation of CSR as the first step towards ISO 26000; while the Swiss case is seen through the lens of sustainable development and the ISO 26000 framework.

The case study analysis allows for identification of some key issues yet to be addressed by the future strategies introducing ISO 26000; in particular, the relation between guidelines (national and/or federal) and the implementation by each public administration (top-down approach), the role of the pilot experiences (bottom-up approach), the creation of knowledge centres, and the relation with the quality improvement systems currently in use (ISO9000, ISO14000).

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

Before going into a detailed analysis of the various experiences (see the following paragraphs), we have decided to identify three key variables, as shown in Chart 1, in order to get a better understanding of “if and how” the two public administration systems analyzed will be able to respond to the challenge of ISO 26000.

Chart 1 – Trends in quality and accountability in public administration



In fact, empirical analysis and research on PA modernization processes, development of the new public management systems and tools and public governance in the two countries suggests that introduction of ISO 26000 could be supported by the 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 Standards ISO 9001 on Quality Management to the Standards ISO 14001 on Environmental Management.

Various types of public administrations (national and local governments, public enterprises and public agencies operating in the health and education sectors) have been interested in implementation of the quality standards. This has led to a solid consolidation of the culture for the improvement of quality within

the public sector (Engel, 2003; Castledine and Bannister, 1996).

Quality standards are based on the use of systems and procedures for controlling quality. Quality systems require having in place such organizational structure, responsibilities, documented procedures and work instructions, processes and resources for implementing Quality Management, that provide for a guiding framework that ensures that whatever process is performed the same information, methods, skills and controls are used and practised every time and in a consistent manner (Saner, 2002; Dale, 1994, cited in Yong and Wilkinson, 2001; Sun, 2000; Stephens, 1994).

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, also see 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 dynamic is associated with the worldwide 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 and Coffee, 1993; for a discussion of the relationship between TQM and EFQM model, see Adebajo, 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).

The 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).

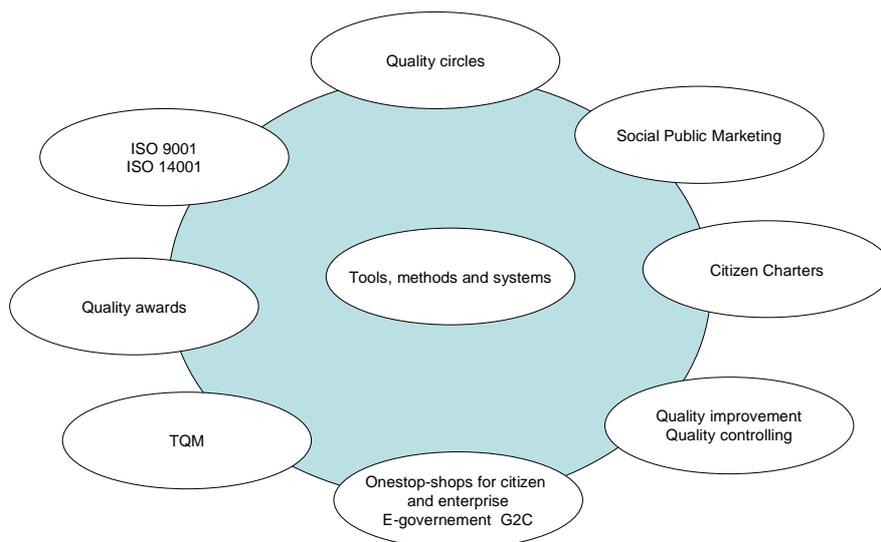
The European Institute of Public Administration (EIPA, www.eipa.nl) has introduced a method called the Common Assessment Framework (CAF), which is widely used by the European Public Administrations (Engel and Fitzpatrick, 2003; Engel, 2002).

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

Finally, the third important dynamic is the implementation of the 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 fulfil the accountability requirements, the social reporting modality has been developed, along with environmental reports, social reporting and gender budgeting (see Smith, 2007 for an overview of different benchmarking models for accountability).

Chart 1 – *Quality in the public sector: A reference framework* (Meneguzzo et al., 2004)



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

The two analysed countries exhibit considerable differences in timing the introduction and expansion of areas for quality certification (ISO), Total Quality Management (TQM) and social responsibility in their respective social and economic systems in general, and particularly in the public sector.

Initially, the Italian PA was slow, but later made up for lost time. In the mid '90s, 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 were soon accompanied by numerous regional and local level initiatives according to a bottom-up approach.

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

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

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 for the 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, it also worked out an original contribution to the matter through a national-level special project.

In May 2004, after the 3rd European Conference on CSR (Venice, November 2003), the Ministry established the Italian Multi-Stakeholder Forum for Corporate Social Responsibility (or CSR Forum), aimed to encourage and promote the diffusion of CSR amongst Italian companies and organizations. To meet that requirement, the CSR Forum worked on fostering transparency and convergence of best practice, on the basis of the relationship between social responsibility and sustainable development; pursuing the exchange of national and local experiences and best practice; giving special consideration to small and medium enterprises (SMEs).

The body was made up of four categories of stakeholders: 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 several particular issues.

Firstly, there are some critical factors like: the technicality of the language, the asymmetry of information between stakeholders; then the extreme fragmentation of activities, leading to difficulties in re-grouping into a coherent system; and lastly, the need to train personnel.

Some favourable items were identified too, such as: the rooting of CSR issues into the companies' culture; the active role that confederations and associations can play; the importance of credibility and reputation as elements of global competitiveness. All these issues enforce the idea that competitiveness and innovation need the active involvement of personnel and trade unions and an increasing commitment of public actors because of their fundamental impact on promulgation and maximum visibility of CSR.

The Italian Forum also listed some possible key factors of success for the diffusion of CSR amongst stakeholders: first and foremost, trustworthiness as a powerful link between actors; involvement of top management; encouragement of a strong, territory-based approach; a constant openness to cooperative interaction between all stakeholders, workers and trade unions.

During the European Conference of Venice in 2003, Italy presented the Corporate Social Responsibility – Social Commitment (CSR-SC) project. Following the European Commission propositions, it was assumed that all CSR actions implemented by companies should be voluntary. The CSR-SC project was aimed at some fundamental objectives: promoting CSR culture amongst companies and public administration at all levels of government; supporting and

aiding the exchange of best practice at national and international levels; protecting citizens from dishonest advertising campaigns.

The project envisaged a three-step route, 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 dissemination and training initiatives. Then the enterprises, that had voluntarily joined 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 in 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. Once SS had been validated, enterprises were then free to decide, on a voluntary basis, to go beyond (the third step) and actively participate in social priorities, plan for financing the "social commitment" (SC) fund in the State budget. Donations would be directed to supporting specific projects linked to the priority lists set by 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).

At the beginning of the 15th Legislature, a national initiative on CSR was taken on by the new Ministry of Social Solidarity, which had emerged from the former Ministry of Labour (Law-decree 181/2006), resulting in the development of the new institutional framework.

As a first step, in the summer of 2007, a round table involving the main national stakeholders was called, in order to share common considerations and to identify the key factors for a new approach, also in light of new international developments. In fact, in 2007 at the general G8 Summit in Heiligendamm (6–8 June) focusing on development and responsibility, the issue of social responsibility was debated and quoted in the final Declarations¹.

During the second half of 2007, a new Government document on CSR was proposed to national stakeholders². The 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, the 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 sector specific competences on CSR and a permanent coordination and co-operation with the regional and local authorities (like provinces and municipalities).

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 in the Budget Law for 2008. On that occasion, five working groups were established, involving more than 300 experts and practitioners: a group on governance in Milan, a group on supply chains in Bologna, a group on health and safety in the workplace in Naples, a group on regional and local experiences in Florence and a group on finance in Rome.

Lastly, there are some important challenges for Governments that will most probably be faced with the massive use of ISO 26000 when implementing national laws, regulations and policies. The future standard is intended for numerous organizations, including public bodies, and can inspire governmental organizations to model their behaviour and policies on the basis of the guidelines.

National governments are expected, as part of their mission, to proactively build up a favourable milieu for discussion and development of CSR strategies, operating on three different levels.

At a national level, all departments of government should co-operate when dealing with 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. Let us mention, for instance, the Department for Public Administration, dealing with social reporting guidelines for public authorities; or the Ministry of Economic Development, as the National Contact Point for the OECD Guidelines on Multinational Enterprises; or, again, the Ministry of Environment, responsible for the Green Public Procurement (GPP) issue.

On an international level, there are various fundamental dossiers to deal with. The EU, of course, hosting the High Level Group on CSR, where repre-

¹ *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".

² Ministero della Solidarietà Sociale, *Proposta di lavoro per il Governo Prodi sulla responsabilità socia-*

le di impresa (RSI) in Italia, 2007, at www.lavoro.gov.it

representatives from the member States meet to compare best practices and activities implemented. OECD and ILO are two of the major international organizations (Italy is a member of both), 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 at the end of 2010 after the 8th WG meeting in Denmark) started in 2005, with increasing numbers of governments (as well as national mirror committees under the ISO umbrella) joining the process. At the last international working group's meeting in Copenhagen in May 2010, around 500 experts and observers were present from 99 countries and 40 various organizations (like ILO, UNCTAD, the International Chambers of Commerce Organization and so on), including almost all EU countries as well as the USA, China, Japan and Canada³. Such massive participation clearly indicates that the future standard will certainly have impact and that governments want to understand how to cope with this.

Finally, on the local level, it is fundamental to work with regional and local authorities (or federal or quasi-federal entities). In Italy, where there are 20 Regions and 106 local provinces, it is vital to monitor the increasing amounts of laws, directives, initiatives, and supported incentives, in order to co-ordinate on some fundamental issues, like whether it is useful or appropriate to pass a law on CSR; what are the effects of inserting positive evaluations of standards (like SA8000 or ISO14001) in public procurement; or to understand the effects of a participative process engaging companies and non-profit sector organizations into roundtables, and so on. 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]. By doing so, business can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere"⁴. During the following years, a wide number of national committees or local networks were set up all over the world, with 61 networks operating today and 25 in the process of being created. These are clusters of participants (companies, 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. The Italian network – whose secretariat is held by FONDACA, Foundation for Active Citizenship – is an interesting case among the various local networks: today 176 organizations are part of the Italian network, and 60 are not companies. Listed amongst associate members are: the Tuscany Regional Authority, the Italian Workers' Compensation Authority (INAIL), the Insurance Institute for the Maritime Sector (IPSEMA), the Italian Automobile Club Federation (ACI), all being public organizations⁵.

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

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. Precisely, Art. 73 (Sustainable Development) says: "The Confederation 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, this sets out the obligations of sustainable development in detail, the primary function of the constitutional provisions is as a vision to guide future action.

In 2002 the Swiss Federal Council, in anticipation of the World Summit on Sustainable Development to be held that year in Johannesburg, formulated a Sustainable Development Strategy, which included 15 sustainability criteria for Switzerland derived from the three classic sustainability dimensions (economic, social and environmental).

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 in encouraging them to adopt their own strategies; so far, no compulsory measure has been planned for public or private organizations. In 2007, the strategy was revised and a new version has been released.

³ All internal working documents for WG SR can be found in the ISO Livelink area
<http://www.iso.org/wgsr>

⁴ From the UNCG presentation on
www.unglobalcompact.com

⁵ www.globalcompactnetwork.it

The related Action Plan for the 2008–2011 legislative period introduced 30 improvement measures (Swiss Federal Council, 2008).

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 the dimensions 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, MONET (see below).

The IDARio later became the Interdepartmental Sustainable Development Committee (ISDC). Approximately 30 federal agencies that formulate policies and undertake activities relevant to sustainable development sit on the ISDC. In March 2002, concurrently with adopting the Sustainable Development Strategy 2002, the Federal Council also planned the renewal of the strategy for 2007. 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.

The main indicator system for the monitoring of sustainable development for the Swiss public administration is MONET (Monitoring Nachhaltiger Entwicklung). MONET is carried out jointly by the Swiss Federal Statistical Office, the Swiss Agency for the Environment, Forests & Landscape, and the Swiss Federal Office for Spatial Development (BFS, 2008).

The system has been designed as a source of information 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.

The MONET system includes 26 topics of relevance to sustainable development, and each topic, illustrated with 4 to 10 indicators (BFS, 2008)⁶, serves as a basis of information 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.

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 the 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. For example, at the municipal level, the City Council of Zurich – the biggest city in Switzerland with about 365,000 inhabitants – obliged itself to follow the principle of sustainability (Schulte, 2004).

Although the city of Zurich can be proud of 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 social, environmental and economic dimensions (Stadtentwicklung Zürich, 2008), and provides the different stakeholders with relevant information⁷.

It is worth mentioning that the Kanton Zürich (Zurich County) publishes a Sustainability Report. This report takes into account 33 so-called Target areas (in German “Zielbereiche”) in the social, environmental and economic dimensions, with 47 key indicators (Knecht and Bühler, 2007).

Recently, not only political authorities, but also important infrastructural projects, such as the Alp Transit Project (Schneider, 2004), or big sporting events, like the UEFA EURO 2008 Football Championship (EURO 2008, 2007a), have devoted significant efforts to addressing sustainability issues and including sustainability criteria in their decisions.

⁶ MONET indicators are regularly updated and are published on the web, see www.bfs.admin.ch

⁷ see www.stadtentwicklungzuerich.ch

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

	Major reference models	Involved and coordinating entities
Federal level	MONET (see above), Ecological Footprint, 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)

7 – Some preliminary conclusions

Before advancing some early conclusions, it is worth mentioning that ISO 26000 represents a challenge for public administrations which aim at enforcing accountability, 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.

The comparative analysis allows two significant conclusions to be drawn, to be validated in future studies and research.

The first refers to a 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 (CSR strategies in Italy; Sustainable development strategies 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 – Italy; Forum for Sustainable Development – Switzerland).

The two administrative systems thus show a convergence in the ISO 26000 anticipatory strategies, though in the 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 diffusion of pilot experiences. In the two national contexts, some significant local government experiences – such as sustainability reports and the local government net-

works' Agenda 21 – that are already in place, can enable the introduction of ISO 26000.

The high level of autonomy that characterizes the intermediate levels of government in the two countries (cantons in Switzerland and regions in Italy) and the local governments 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.

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