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Integrated public planning as indirect governance: evidence from sustainability reporting in the agri-food sector

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ABSTRACT - SOMMARIO

This paper investigates the role of the Piano Integrato di Attività e Organizzazione (PIAO) as an indirect governance mechanism capable of influencing corporate sustainability and governance practices in the agri-food sector. Drawing upon the theoretical perspectives of Public Value Governance, Institutional Theory, and accounting as a technology of governance, the study explores whether integrated public planning instruments can extend their influence beyond public administration and shape corporate decision-making. A qualitative methodology is adopted, combining documentary analysis of the 2026–2028 Lombardy Regional PIAO with a comparative examination of sustainability reports from selected Lombardy-based agricultural enterprises. The analysis identifies significant conceptual convergence between the PIAO and major sustainability reporting frameworks, particularly the GRI Standards and the European Sustainability Reporting Standards (ESRS), despite the absence of explicit interoperability. While the investigated firms do not directly recognize the PIAO as a strategic governance framework, the findings suggest that regional planning instruments indirectly influence corporate governance through funding mechanisms, sustainability-related eligibility criteria, and institutional expectations. The study contributes to the literature by conceptualizing the PIAO as a technology of indirect governance and proposes a methodological approach for assessing interoperability between public planning instruments and corporate sustainability reporting frameworks, supporting greater alignment between public policies and private-sector sustainability strategies.

Questa ricerca indaga il ruolo del Piano Integrato di Attività e Organizzazione (PIAO) come meccanismo di governance indiretto capace di influenzare la sostenibilità aziendale e le pratiche di governance nel settore agroalimentare. Attingendo alle prospettive teoriche della Governance del Valore Pubblico, della Teoria Istituzionale e della contabilità come tecnologia di governance, lo studio esplora se gli strumenti integrati di pianificazione pubblica possano estendere la loro influenza oltre l'amministrazione pubblica e influenzare il processo decisionale aziendale. Viene adottata una metodologia qualitativa, che combina l'analisi documentaria del PIAO regionale della Lombardia 2026–2028 con un esame comparativo dei rapporti sulla sostenibilità di alcune imprese agricole con sede in Lombardia. L'analisi identifica una significativa convergenza concettuale tra il PIAO e i principali quadri di rendicontazione sulla sostenibilità, in particolare gli Standard GRI e gli Standard Euro-

pei di Rendicontazione sulla Sostenibilità (ESRS), nonostante l'assenza di un'esplicita interoperabilità. Sebbene le imprese indagate non riconoscano direttamente il PIAO come quadro di governance strategica, i risultati suggeriscono che gli strumenti di pianificazione regionale influenzano indirettamente la governance aziendale attraverso meccanismi di finanziamento, criteri di idoneità legati alla sostenibilità e aspettative istituzionali. Lo studio contribuisce alla letteratura concettualizzando il PIAO come una tecnologia di governance indiretta e propone un approccio metodologico per valutare l'interoperabilità tra strumenti di pianificazione pubblica e quadri di rendicontazione aziendale sulla sostenibilità, supportando un maggiore allineamento tra politiche pubbliche e strategie di sostenibilità del settore privato.

Keywords: Sustainability Reporting, Sustainable governance, Environmental Sustainability, integrated strategic planning tools, Public Value.

1 – Introduction

In recent years, the transformation of public administration models has progressively moved beyond a merely bureaucratic–procedural approach towards paradigms of Environmental Sustainability, grounded in the integration of strategy, performance, accountability and public value creation (Bryson *et al.*, 2014). Within this evolving framework, planning no longer represents a purely formal compliance requirement; rather, it assumes the function of a systemic coordination instrument capable of aligning strategic objectives, organisational management and resource allocation (Moore, 1995; Anselmi, 1995).

The emergence of integrated planning instruments responds to the need to overcome the fragmentation between traditionally separate domains — performance management, risk management, transparency, equality policies and human capital planning — in order to construct governance architectures consistent with sustainable development goals and the generation of Public Value. In this perspective, the capacity of public administrations to define strategic priorities, translate them into evaluative metrics and embed them within decision-making processes becomes a crucial element in shaping not only internal administrative action but also the dynamics of territorial productive systems (Miller & Power, 2013).

The Piano Integrato di Attività e Organizzazione (PIAO) [The Integrated Plan of Activities and Organisation] fits within this scenario as a paradigmatic instrument of administrative integration. It combines, within a single planning framework, performance management, risk prevention, transparency, organisational planning and human resource programming, thereby functioning as a mechanism for alignment between public strategy and administrative operations. However, its relevance is not confined to the intra-organisational dimension.

From the perspective of institutional steering objectives, integrated planning instruments such as the PIAO may also be interpreted as indirect levers for influencing sectoral policies and the behaviour of economic actors, through the definition of strategic priorities, funding criteria, evaluation metrics and resource allocation mechanisms. In this sense, public planning becomes a structuring factor in territorial governance systems and in processes of environmental transformation.

It is only within this systemic framework that the agricultural sector acquires particular significance — not merely as a productive industry, but as a domain in which public governance and corporate governance intersect in a particularly meaningful way. Agricultural enterprises, increasingly required to integrate environmental sustainability, digital innovation, account-

ability and organisational capacity, operate within an institutional context that is also shaped by regional planning instruments. Consequently, understanding whether and to what extent regional PIAO documents may act as institutional devices capable of influencing the governance of agricultural enterprises and orienting their organisational models towards the generation of sustainable public value represents a matter of considerable theoretical and practical relevance.

Building on the identified gap between public and private sustainability reporting architectures, the study is guided by the following research questions:

To what extent, and through which mechanisms, should corporate governance consider regional PIAO documents as relevant institutional variables?

To explore these issues, the paper is organized into four sections. First, it develops a theoretical framework grounded in Public Value Governance, Institutional Theory, and the literature on accounting and governance technologies. Second, it presents the methodological approach based on documentary analysis and the comparison between public planning instruments and private sustainability reporting frameworks. Third, it analyzes the Lombardy Regional PIAO and its implicit convergence with GRI, ESRS, and ESG-related governance dimensions. Finally, the paper discusses the theoretical, methodological, managerial, and policy contributions of the study and proposes directions for future research.

2 – Theoretical Framework

The theoretical foundation of this study is built upon the intersection of Public Value Governance, the constitutive role of accounting technologies, and Institutional Theory, providing a comprehensive lens to analyze how integrated public planning influences corporate governance structures.

The evolution of public administration models marks a significant shift from New Public Management towards Public Value Governance (Moore, 1995; Bryson *et al.*, 2014; Anselmi, 1995; Borgonovi, 1978). Within this paradigm, integrated planning is no longer conceptualized as a mere tool for bureaucratic control, but rather as a strategic device oriented toward the generation of sustainable public value. In this perspective, instruments such as the PIAO can be interpreted as architectures of institutional coordination. By embedding performance management, risk mitigation, accountability, and sustainability within a unified framework, these instruments foster trust and legitimacy in public action through the measurement of economic, social, and environmental impacts, aligning with the international debate on Public Value Accounting.

However, for such sustainable public value to influence the broader socio-economic ecosystem, these planning instruments must act as vehicles of communication and regulation between the public and private spheres. This mechanism is well-explained by Miller and Power (2013), who argue that accounting and performance systems do not merely measure organizational reality; instead, they actively construct and direct it, operating as technologies of government capable of connecting organizations, strategies, and decision-making processes. When applying this interpretive lens to the PIAO, public metrics of performance, sustainability, and risk cease to operate exclusively within public administrations. On the contrary, they actively structure the institutional field in which private firms operate, exerting an indirect coordination function that shapes the information architectures and control systems of private organizations.

This boundary-spanning influence triggers specific dynamics of adaptation within private firms, which can be effectively decoded through the lens of Institutional Theory (Meyer & Rowan, 1977; DiMaggio & Powell, 1983; Scott, 2014; Masini, 1978; Bertini, 1990). Institutional theory posits that organizations adapt to normative, coercive, and cognitive pressures from their regulatory environment, adopting structures and information systems aligned with institutional expectations to secure legitimacy and access to resources. Within this framework, regional PIAO documents emerge as critical institutional variables that redefine market expectations regarding sustainability, environmental compliance, and accountability. Consequently, these public planning tools generate isomorphic pressures and strategic dynamics that steer the evolution of corporate governance mechanisms, board composition, and corporate information systems toward more integrated models, ultimately aligning corporate strategies with the overarching generation of sustainable public value. Recent studies have also highlighted the increasing role of corporate governance mechanisms in shaping sustainability disclosure practices and the integration of environmental and circular economy information within corporate reporting systems (Esposito *et al.*, 2023; Opferkuch *et al.*, 2023).

3 – Methodology

3.1 – Phase 1 – *Documentary Analysis (Regional PIAO Document)*

The analysis of the 2026–2028 PIAO of the Regional Council of Lombardy shows that the document does not explicitly refer to either the GRI Standards or the ESRS/EFrag frameworks as official sustainability reporting or measurement standards. Nevertheless, the PIAO incorporates several elements that are conceptually consistent with these standards, particularly in the areas of governance, transparency, inclusion, digitalisation, anti-corruption, and institutional sustainability.

No direct mentions of “GRI”, “Global Reporting Initiative”, “ESRS” or “EFrag” were identified, nor were numbered sustainability disclosures formally adopted. Nevertheless, the PIAO demonstrates significant conceptual convergence with several ESG-related reporting dimensions, particularly in the areas of governance, transparency, anti-corruption, stakeholder engagement, inclusion, digitalisation and organisational sustainability.

A qualitative content analysis was conducted on the selected documents in order to identify the extent to which sustainability-related themes and governance mechanisms reflected the principles and disclosure requirements embedded within the GRI Standards and the ESRS framework. The analysis focused on the interpretation of policies, governance structures, strategic objectives, accountability mechanisms and stakeholder engagement practices described in the documents, rather than on the frequency of specific keywords.

The findings revealed strong correspondences with GRI 2 – General Disclosures and ESRS 2 – General Disclosures, particularly regarding governance arrangements, strategic planning processes, stakeholder engagement and accountability systems. Additional alignments emerged with GRI 205 and ESRS G1 through references to anti-corruption measures, whistleblowing procedures, integrity frameworks and risk management mechanisms. Further connections were identified with GRI 405 and ESRS S1, reflecting commitments to inclusion, equal opportunities, organisational wellbeing and workforce-related policies. Finally, environmental dimensions associated with energy efficiency, public building requalification and sustainability-oriented investments showed partial alignment with GRI 302 and ESRS E1.

Overall, the qualitative assessment suggests that the documents incorporate a broad range of sustainability-related governance principles, even when these are not explicitly framed through the terminology of ESG reporting standards. This indicates a substantial degree of convergence between public governance instruments and the disclosure logic underpinning contemporary sustainability reporting frameworks. Methodologically, the analysis highlighted the difficulty of directly linking PIAO terminology with corporate sustainability reporting standards. The absence of explicit interoperability required a qualitative interpretative approach aimed at reconstructing implicit correspondences between public governance language and ESG disclosure architectures. This finding is itself significant, as it reveals both the current fragmentation between public planning instruments and sustainability reporting frameworks and the progressive emergence of shared governance logics centred on accountability, sustainability and public value generation.

3.2 – Phase 2 – Case Study Analysis (Lombardy Agricultural Enterprises)

Qualitative analysis was conducted on selected Lombardy-based agricultural enterprises through the examination of non-financial reports and sustainability reports produced by firms operating within the regional agri-food system. The analysis focused on:

- a. internal governance structures;
- b. reporting and control systems;
- c. adoption of ESG tools and sustainability-oriented practices;
- d. access to public funding schemes and responsiveness to public evaluation criteria;
- e. criteria of materiality/significance and organisational scale.

The analysis revealed that the examined sustainability reports (Herita Marzotto Wine Estates S.p.A. 2024; Terra Moretti S.p.A. 2023) did not explicitly reference the Lombardy Regional PIAO as a governance or strategic planning framework. Despite the existence of continuous interactions between agricultural enterprises and regional institutions — particularly regarding environmental, social and compliance-related information flows — the PIAO currently does not appear to operate as a directly recognised governance instrument within corporate sustainability reporting practices.

However, the study identified several indirect governance dynamics. Many governance practices, ESG-related investments, environmental transition measures and reporting priorities adopted by the analysed enterprises appeared to be indirectly influenced by regional funding schemes and sustainability-oriented eligibility criteria embedded within regional calls for proposals (Herita Marzotto Wine Estates S.p.A. 2024 pag.119). These mechanisms, in turn, largely derive from broader European policy frameworks linked to climate transition, biodiversity protection, rural resilience and sustainability governance.

Therefore, while the PIAO does not currently exert a direct influence on corporate governance structures or sustainability reporting architectures, it demonstrates a potential capacity to evolve into an indirect governance mechanism capable of shaping organisational behaviour through the definition of strategic priorities, evaluative criteria and sustainability-oriented funding logics. In this perspective, integrated public planning instruments may progressively contribute to influencing firms' criteria of materiality, significance assessment processes and ESG-related strategic positioning, particularly in sectors characterised by strong

dependence on public policy frameworks and territorial governance systems such as agriculture. A comparative assessment was therefore developed between enterprise-level evidence and the regional institutional framework in order to identify potential alignment patterns and complementarities between integrated public planning mechanisms and corporate governance models. The findings suggest that the relationship between public planning and corporate sustainability governance currently operates mainly through indirect institutional channels, where regional calls, environmental conditionalities, innovation measures and sustainability-related funding requirements act as transmission mechanisms between policy objectives and firm-level governance practices.

4 – Contributions

4.1 – *Theoretical contributions*

The research primarily contributes to extending the Public Value Governance paradigm to the inter-organisational level. It integrates this perspective with the Italian economic–business administration tradition. In line with Onida (1971), Coda (1988), Bertini (1987) and Amaduzzi (1990), the firm is conceived as an open system embedded within a dynamic economic and institutional environment. Within this framework, the PIAO is reinterpreted as a relevant environmental variable to be incorporated into governance and control systems. The contribution lies in strengthening the systemic perspective between public planning and corporate strategic planning, highlighting how public instruments may be embedded within firms' decision-making processes.

The present study expands this perspective by suggesting that integrated planning instruments, such as the PIAO, could operate as systemic coordination mechanisms capable of indirectly influencing corporate governance. In this sense, the theoretical contribution consists in integrating Public Value theory with the configuration of the economic institutional field, emphasising how public planning may affect the strategic configuration of private organisations.

Secondly, the research conceptualises the PIAO as an instrument of indirect governance. In line with the approach developed by Miller and Power (2013), the PIAO is interpreted as a technology of government that structures incentive systems, performance metrics and institutional expectations. The contribution therefore lies in the possible reconfiguration of public planning as a structuring variable of corporate governance.

Institutional Theory provides the theoretical lens through which the influence of public planning instruments on corporate governance can be understood. According to Meyer and Rowan (1977), DiMaggio and Powell (1983), and Scott (2014), organisations tend to adapt their structures, practices, and information systems to institutional pressures in order to gain legitimacy, secure access to critical resources, and enhance their long-term survival. Within this perspective, the PIAO can be interpreted as a regional institutional mechanism that contributes to shaping expectations regarding sustainability, accountability, risk management, and organisational performance.

4.2 – *Methodological contribution*

The methodological approach adopted in this study is grounded in the assumption that accounting, performance indicators and sustainability metrics operate not merely as neutral

reporting tools, but as governance languages capable of shaping organisational behaviour and institutional expectations (Miller & Power, 2013).

In this perspective, the comparative analysis developed between regional PIAO documents and ESG frameworks and corporate sustainability reporting architectures demonstrates the possibility of constructing an interoperability-oriented methodology aimed at identifying convergences, overlaps and indirect governance dynamics across different institutional and organisational reporting systems.

More specifically, the research suggests that this analytical methodology could be extended beyond the PIAO framework and systematically applied to institutional documents produced at different governance levels – municipal, regional, national and European – which increasingly rely on autonomous frameworks, indicators, evaluation criteria and sustainability-oriented metrics. The growing proliferation of integrated planning instruments, ESG disclosures, sustainability reports, strategic policy documents and non-financial reporting architectures has generated an increasingly fragmented informational ecosystem in which organisations are required to navigate multiple and partially overlapping governance languages.

The study therefore proposes the development of comparative analytical approaches capable of aligning and translating the indicators, priorities and governance logics embedded within these documents.

The objective is not necessarily to standardise all reporting systems, but rather to facilitate interpretative coherence between public planning instruments and corporate sustainability architectures, reducing informational fragmentation and improving the readability of sustainability-related expectations for organisations operating within complex regulatory and institutional environments.

In this sense, the methodology contributes to the broader debate on integrated governance and Public Value by suggesting that institutional planning documents should progressively evolve towards greater interoperability with ESG and sustainability reporting frameworks, thereby strengthening the strategic alignment between public policies, territorial governance priorities and organisational decision-making processes.

4.3 – Managerial contribution

If agricultural enterprises began to interpret the PIAO as a strategic territorial governance document rather than merely as an internal administrative instrument of public authorities, several organisational implications could emerge. First, firms could progressively align their internal governance structures with the strategic priorities identified at regional level, integrating sustainability, territorial resilience, environmental transition and social accountability more systematically into corporate decision-making processes.

In this perspective, the PIAO could indirectly influence the configuration of governance bodies, the definition of strategic responsibilities, the structuring of ESG-oriented committees and the integration of sustainability criteria into planning and control systems. Enterprises could also use the document as a reference framework for identifying emerging territorial priorities, anticipating future funding criteria, orienting investment decisions and strengthening alignment between corporate strategies and regional development objectives.

Furthermore, the adoption of a more strategic interpretation of the PIAO could contribute to shaping firms' materiality assessment processes, encouraging organisations to consider

environmental, social and governance dimensions not only in response to market pressures, but also as part of a broader institutional and territorial governance ecosystem. From a managerial perspective, firms could use the PIAO not only to align their reporting practices with the sustainability priorities promoted by regional administrations, but also to identify emerging trends in certification requirements and ESG-related expectations. As the PIAO translates broader European regulatory objectives and policy orientations into regional strategic priorities, its systematic analysis could provide corporate managers with an additional interpretative tool for understanding the evolving ESG landscape. This could support medium- and long-term corporate planning aligned with emerging regional priorities and, indirectly, with European regulatory developments, enabling firms to anticipate sustainability requirements rather than merely responding to them once formally introduced. This would reinforce the role of integrated public planning as a soft governance mechanism capable of indirectly influencing organisational culture, sustainability priorities and long-term strategic positioning within the regional economic system

4.4 – Policy contribution

The analysis suggests the need to strengthen the interoperability between integrated public planning instruments and corporate sustainability reporting frameworks. In particular, the study proposes the adoption within the PIAO of metrics, indicators and governance languages more closely aligned with the main sustainability reporting standards currently used by enterprises and agricultural firms operating in the Lombardy region, especially the GRI Standards and the ESRS framework.

These frameworks already provide structured disclosure systems concerning governance, environmental sustainability, climate transition, social impacts, risk management and stakeholder engagement.

The research highlights that, although the PIAO currently operates primarily as an internal administrative and compliance-oriented planning instrument, it possesses significant potential to evolve into an indirect governance mechanism capable of influencing corporate strategic planning and ESG architectures.

More specifically, the integration of sustainability-oriented metrics coherent with GRI and ESRS standards within regional planning documents could allow the PIAO to move beyond a declarative function focused on institutional obligations and become a strategic coordination platform capable of anticipating sustainability requirements, guiding organisational behaviour and fostering alignment between public governance priorities and corporate sustainability practices.

In this perspective, the PIAO could progressively demonstrate not only what regional institutions require from enterprises through funding schemes and regulatory mechanisms, but also how public administrations themselves are adopting and internalising the same sustainability principles, governance logics and accountability practices promoted externally. This recommendation is coherent with recent evidence showing that sustainability disclosure becomes more effective when supported by robust governance structures and coherent reporting architectures capable of translating environmental and circular economy objectives into measurable indicators (Esposito *et al.*, 2023; Opferkuch *et al.*, 2023).

A summary of the study's contributions is in Table 1.

Table 1 – Summary of the study's contributions

Contribution	Main contribution
Theoretical	Extends Public Value Governance to the inter-organisational level, conceptualising the PIAO as an indirect governance mechanism and integrating Public Value theory, the Italian economic–business administration tradition and Institutional Theory.
Methodological	Develops a comparative, interoperability-oriented documentary approach between public planning instruments, ESG frameworks and corporate sustainability reporting architectures, applicable across different governance levels.
Managerial	Reinterprets the PIAO as a strategic and anticipatory information source for firms to align governance structures, anticipate funding criteria, certification and ESG requirements, orient investments and support long-term strategies aligned with regional and European priorities.
Policy	Promotes greater alignment between PIAO metrics and sustainability reporting frameworks (GRI and ESRS), supporting the evolution of the PIAO into a strategic coordination platform connecting public policy objectives and corporate sustainability practices.

5 – Conclusions

Scholars and public professionals are making significant theoretical, practical and operational advances in the development of integrated and sustainability-oriented approaches to public governance, moving beyond the traditional models of Public Administration and New Public Management.

Nevertheless, further efforts are still required before these governance instruments are fully understood and strategically employed as mechanisms capable of generating sustainable public value and influencing organisational behaviour beyond the boundaries of public administrations themselves.

The present study suggests that integrated planning instruments such as the PIAO should evolve from being conceived merely as internal administrative compliance tools towards becoming broader governance mechanisms capable of indirectly shaping corporate governance systems and strategic organisational behaviours. In particular, the research highlights the importance of developing more coherent and sustainability-oriented governance languages within regional PIAO documents and regional calls for proposals.

Greater alignment between public planning terminology, ESG metrics, sustainability criteria and evaluation frameworks may strengthen the capacity of public institutions to guide firms' strategic choices, reporting architectures and governance structures through indirect institutional mechanisms rather than exclusively through coercive regulation. In this perspective, the PIAO may progressively operate as a systemic coordination platform capable of connecting public value objectives, territorial sustainability priorities and private-sector governance dynamics.

This study is subject to several limitations. First, the analysis is based on a limited selection of regional funding schemes and agricultural enterprises operating within the Lombardy context, which may limit the generalisability of the findings to other sectors and geographical settings. Second, the study relies exclusively on documentary analysis of regional funding schemes that often follow recurring structures across different years and reflect common frameworks and priorities established at the European level. This relative standardisation may reduce the heterogeneity of the documentary evidence considered; consequently, the identified relationships should be interpreted as patterns of alignment and indirect influence rather than as evidence of causal relationships between public planning instruments and corporate decisions. Finally, the governance pathways identified are inherently context-dependent, as they emerge within the specific regulatory, territorial and sectoral conditions characterising the Lombardy agricultural sector. Their applicability to other contexts should therefore be assessed carefully, taking into account the institutional and sector-specific conditions in which the proposed model is applied.

Future research should therefore further investigate the long-term institutional effects of integrated public planning on corporate governance systems, ESG information architectures and sustainability-oriented strategic planning, particularly in sectors characterised by strong interaction with public funding and regional policy frameworks, such as agriculture.

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