“Social Reporting and School Accountability. A Critical Analysis of the First Experiences in Italy”

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Abstract

Within the framework of the international reform process in the public sector, a fundamental and complex intervention area involves the transformation of educational systems within the institutional set-up, which is taking place in several countries through the attribution of increased levels of school autonomy. The ongoing studies on the evolution of the public sector have highlighted the shift from government rationale, based on the centralisation and the hierarchical control of the public supply of services to the citizen, to the most recent paradigms of governance, such as public governance and network management. The last ones see a successful model in the network set-up, in its promoting the development of relations which are not only competitive (Bastia, 1989).

With reference to the paradigm mission-governance-accountability (Matacena, 2002), social reporting has been reported (Paletta & Vidoni, 2006) to possibly come to play an essential role in assuring consistency between the definition of contents in terms of school responsibility (the mission), the indication of management bodies which are accountable to stakeholders (the governance) and the choice of mechanisms for the application of said responsibility (accountability).

Having said so, the present paper, adopting the economic-business approach, integrated with the main trends of international research on management and leadership in educational systems, intends presenting a few remarks concerning aims, contents and methodologies for the drafting of social reporting in schools.

In particular, our task here consists in providing an answer to the following research questions: How can social reporting be a suitable tool for describing school social responsibility? Which problems have emerged in schools following the application of standards for social reporting and the Directive of the Minister of Social Service on social auditing in public administrations? Which methodology approach may result effective with respect to the outlined goals assigned to social reporting in schools?

For this aim, the theoretical analysis will be supported by the study of two examples of social reporting carried-out in two schools, I.S.I.S.S. “Maironi da Ponte” from Presezzo (Bg) and Liceo Ginnasio Statale “G.B.Brocchi” from Bassano del Grappa (Vi) will be presented, which are quite prominent for their pilot and methodology application.
1 – Introduction

Within the framework of the international reform process in the public sector, a fundamental and complex intervention area involves the transformation of educational systems within the institutional set-up, which is taking place in several countries through the attribution of increased levels of autonomy to schools, although with different approaches and degrees of autonomy in terms of financial resources, assets, organisation, teaching, research and development activities.

The reform of the school system has been a priority in the government agenda in many countries for several years now, in view of the relevance of education in its being:

− an investment asset, essential for individual growth at human and intellectual level, namely the shaping and development of human capital as a crucial resource in knowledge and innovation-based society;
− a public good, enabling the implementation of the principle of social and economic equality;
− a relational asset, derived from the direct interaction and the trustful relation between stakeholders in the teaching-learning process.

The developing course of the mission and governance system in Italian schools is a challenge for school organisations called upon to implement autonomy and respond to the new demands in terms of accountability, thus raising the interest for the phenomenon by scholars keen to analyse it from an economic-business perspective.

In a sense, the adoption of company profiling in schools is still a widely-unexplored study area within the framework of Business Economics, which may draw interesting ideas and approaches from international literature and more advanced practices. Deep changes now taking place in school organisations make scholars explore in particular the link between school autonomy and social responsibility. Nowadays, one of the main themes of research in this field is to identify – with respect to context specificity and the prevailing model of governance – suitable methodologies which can be adopted in order to account for carried-out initiatives, reached results and public value created by each school, with respect to citizens.

Schools are experiencing the development from government rationale to the most recent paradigms of governance in the public sector, such as public governance and network management, which see a successful model in the network set-up, in its promoting the development of relations which are not only competitive (Bastia, 1989).

Thus, several approaches have been developed for social audit in schools, including the social reporting which seems to be one of the most suitable tools in terms of accounting for autonomy adoption, as well as being a fundamental ground for analysis and exchanges with stakeholders, within a coordination process between institutions based in the same territory.

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Our study starts then from some analyses on the function of social reporting in schools, to later expound on the possible approach to take in the implementation of said tool. The next step will be the analysis of guidelines provided by the Minister's Directive and the identification of main problems derived from the application of its contents in schools. Finally, two examples of social reporting carried-out in two schools, I. S.I. S. S. “Maironi da Ponte” from Presezzo (Bg) and Liceo Ginnasio Statale “G.B.Brocchi” from Bassano del Grappa (Vi) will be presented, which are quite prominent for their pilot and methodology application.

2 – Development of the mission and governance system in Italian Schools

Starting from the late Eighties, the school's role in society has changed deeply under the pressure of several concomitant and mutually dependent causes (Bracci, 2006), which are:

- the process of administrative decentralisation, in compliance with the principles of vertical and horizontal subsidiarity (Saitta, 2004; Sandulli, 2004);
- developments in economic studies in education, which in the Sixties introduced the concept of human capital, whereby education is no longer considered a consumer's good but rather an investment asset, for the growth of individuals and the economic system;
- policies adopted by the European Union, forcing Member State to streamline modes of action by Public Administration in compliance with the Maastricht Treaty (1992). They have highlighted the need for increased flexibility and autonomy in schools, as indicated in the White Paper “Teaching to learn. Towards a knowledge-based society” (UE Commission, 1995) also stressing the importance of quality in educational systems following the Lisbon Agreements;
- globalisation processes, driven by the progress made in schooling and training, as shown by studies carried-out by OECD and the European Union, in comparing school systems in sev-
eral countries.

Thus, the need has emerged to realign the institutional set-up of the educational system, and to identify new modes of governance and management of individual schools.

In Italy, after a long debate and a decade of unsuccessful attempts to reform towards school autonomy, the turning point was Law n. 59/1997, delegating the Government to assign tasks and functions to Regions and Local Authorities, for the reform of Public Administration and administrative streamlining (Bassanini 1). In art. 21 the measure established the principle of autonomy in public institutions, by granting them legal personality and autonomous management of assets and funds.

Implementing regulations issued by the Government, namely D.P.R. n. 275/1999, and subsequent legal measures, have deeply changed institutional and organisational set-up of Italy's educational system, by moving away from the concept of government, based on hierarchy and regulation, towards increased autonomy, seen as essential prerequisite for effectiveness, efficiency, diversification, innovation and quality in school activities.

More precisely, the system has been re-designed by assigning:

− to Regions law-making power, concurrent with the State (art. 117 Cost.), and the organisation and management of financial resources;
− to Municipalities and Provinces the task of planning school networks;
− to individual schools the teaching autonomy and functional management.

In the old educational system, schools just carried-out strategic decisions issued by the Ministry, and were subject to a strong control on operational choices by Provveditorato agli Studi which named school Directors and acted as a “filter” between schools and other stakeholders in the territory.

In this decentralisation process, Provveditorati were changed into Centres for Administrative Services (CSA), while Regions, Local Authorities and schools have acquired increased degrees of autonomy and responsibility, thus becoming leading players in public governing based on the setting up and running of relation-based networks between public and private stakeholders.

Essentially, the shift has taken place from the traditional hierarchical control, played by the Ministry, to the development of complex educational networks composed of independent stakeholders and equipped with self-regulatory mechanisms. In these inter-organisational networks, the approach based on hierarchical co-ordination and top-down control cannot any longer be applied for lack of a prevailing organisation with respect to the others, and is replaced by the implementation of an incentive-based system capable of influencing stakeholders' behaviour towards expected results.

Within this model of “diffuse governance” and “decision-making polycentrism”, the role of governing and managing the local school network is shared by several subjects in the territory,
which are responsible at varying degrees for the control of human, financial and material resources.

In the changed institutional set-up, the Ministry has kept the following functions:

- definition of criteria and parameters for the co-ordination and organisation of the educational system;
- allocation of financial resources from the State budget;
- qualitative and quantitative assessment of the educational system through the National Institute for the Assessment of the Educational System (INVALSI), established by D.Lgs. n. 258/1999;
- functions relating to Music Conservatories, Fine Art Academies, Art and Industry Schools, national drama Academy, national dance Academy, foreign schools and cultural institutions in Italy.

Differently from the past, school organisations now can enjoy a higher degree of autonomy in terms of their organisation, teaching, funds, assets and research and development (Poggi, 2001; Bottani, 2002; Sandulli, 2004; Trainito, 2005). However, this autonomy lacks an overall vision and is applied within close boundaries, mostly referring to the following:

1. staff management pertains to the Ministry, including mechanism of selection, incentives and assessment, so that school management and organisational autonomy is applied in this case according to the principles of collective bargaining;
2. schools' tangible and intangible assets belong for the most parts to Municipalities and Provinces, so that schools are required to ask for permission for any kind of maintenance or enlargement project to the authority of reference;
3. the presence of a national certificate system based on State examination whose contents are defined by the Ministry through national curricula, curtails heavily the teaching autonomy, usually applied only in marginal or ancillary activities;
4. schools face strong limitations in governing the set-up, competence areas and functioning rules of their boards, while school officers are still under the control of higher central authorities.

School organisations, unable to use their strategic leverage, in order to pursue their objectives and generate public value, are therefore required to turn to the co-operation of other territorial stakeholders, if they want to meet the educational demand coming from a large pool of stakeholders. They are:

- students and their families;
- school personnel and trade unions;
- school administration at local and national level;
- the Region and Local Authorities (Municipality, Province, Mountain Community, Consortia of Municipalities);
INVALSI - National Institute for the Assessment of the Educational System;
Regional Institutes of Educational Research (IRRE);
school institutions and organizations in the territory (Regional School Department, Provincial School Department, School networks, school cultural and professional associations, etc.);
companies and entities supplying goods and services;
citizens' and companies' associations, bodies and private entities;
University;
school publishers and local media;
the schools.

As regards the different structural types of network (centralised, decentralised, autonomous), which are activated and supported by Local Authorities, autonomy-based schools represent the core of the new educational system and provide an essential contribution to civic, economic and social growth of community and territory, through close relations with stakeholders and entities operating in their area of reference (Benadusi&Consoli, 2004; Grimaldi et al., 2006).

In Italy, some prominent experiences of territorial governance have been reported, through the adoption of the Plan for the Territorial Educational Offer (POFT) by several Municipalities, the setting-up of the standing territorial school Conference, as a structure formally responsible for inter-institutional co-ordination, and other integration tools of local educational systems activated by Provinces (institutional programme agreements, framework agreements, conferences, observatories, territorial agreements).

However, in view of deep uncertainties in the allocation of tasks among the entities governing and managing the system, of the above-mentioned constraints in school autonomy, and limited changes in management culture, some authors have shown their concerns about a possible “backsliding into centralism” and further increase in bureaucracy (Pajno&Torchia, 2000; Sandulli, 2003; Ribolzi, 2007).

In this context, we should ask ourselves whether school social reporting is scientifically well-grounded, and really useful, with respect to the high investment in terms of human and financial resources, which is required for its implementation (Paletta, 2007).

3 – Directive on social audit by public administrations

In 2006 the Minister of Public Service issued the Directive on social audit for public administrations in order to promote, disseminate and develop an approach by which their activities should be made accessible, transparent and accountable to citizens, via the adoption of the social reporting tool.

To this end, specific standards for social auditing in the public sector have been defined; the most important are:
— “La rendicontazione sociale nel settore pubblico” (2005), drafted at national level by the Study Group for Social Reporting (GBS);

In 2004, the Public Service Department drafted the handbook “Rendere conto ai cittadini. Il bilancio sociale delle amministrazioni pubbliche”, representing the outcome of social reporting experiences, carried-out by several entities within the framework of Programma Cantieri, which can be considered an analysis of methodology and an operational support for administrations interested in piloting the application of social reporting tools.

For reason of time, here we will consider only the contents of the Ministry Directive, explicitly referring to the above handbook, and implicitly expounding on the contents of the above standards, thus becoming a priority reference point, in view of the high status of the enacting body.

The Directive intends providing sound principles for all public administrations, which may be adjusted to specific contexts, while indicating objectives, prerequisites for their adoption, and the main operational indications for social reporting implementation, and assigning further explanation of these aspects to annexed Guidelines.

Social reporting is defined as the document – to be drafted on a regular (preferably yearly) basis – where the administration reports to its private and public interlocutors on carried-out activities and delivered services, by accounting for used resources, and describing decision-making and operational processes.

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The Directive considers social reporting as a tool contributing to improve the following dimensions:
— finance, as it could integrate and revamp the accounting system for the use of economic-financial resources;
— communication, which for its content is the focus of relations with stakeholders;
— political responsibility, in its being a system of representation, via an increased transparency and visibility of political choices and a possible tool for judging governing capabilities;
— function, in its making administrations accountable for public spending;
— strategy-organisation, as a tool capable of gearing design, planning and control processes with respect to citizens, and rethinking the organizational set-up of the institution;
— professional, in guiding work organisation towards awareness and improvement of produced results for recipients, by enhancing and developing skills and competences and providing for
operators’ motivation and empowerment.

Within the Directive framework, social reporting is the main non compulsory auditing tool, aiming at making results reached by administrations more transparent and understandable to recipients, alongside the financial statement, reporting financial and economic items which citizens might have a hard time reading. The fundamental trait of social reporting is its implementation process, whose quality depends on the ability of the document to account for pursued results, earmarked resources, and produced social products, and on its effectiveness in building a constant dialogue with stakeholders.

Public administrations intending presenting the social report must comply with necessary prerequisites:
- clear indication of values and aims of pursued actions, and the identification of programmes, plans and projects;
- allocation of political and management responsibilities;
- presence of an information system capable of adequately supporting accounting activity;
- internal participation of governing bodies and administrative structure;
- participation of the community in assessing outcome and identification of improvement goals;
- streamlining and integration of planning, control, assessment and audit adopted by the administration;
- continuity of the initiative.

Both the development of the practice of social reporting and the integration of the tool with decision-making, management and communication processes by the administration can take place gradually, by adopting at first a limited application in one or more administrative activities.

Guidelines are articulated in three parts:
1. Aims and features of social reporting, where concepts of responsibility, accountability and social audit are explained, and the focus, recipients and requisites for the adoption of social reporting are outlined;
2. Contents of social reporting, with items that the report should present, in terms of reference values, vision and programme of the administration, delivered services and available and used resources;
3. Drafting of social reporting, illustrating the layout of its implementation process in four phases (definition of the accounting system, collection of information, drafting and approval of the document, communication of social report), by stressing the fundamental importance of involving the internal structure and linking up with the planning and control system throughout the entire process.

Social reporting is the outcome of a process by which the administration reports its choices, activities, results and the earmarking of resources for a given period of time, in order to make
citizens and other stakeholders understand, and express an opinion on the way the administration interprets and implements its institutional mission and its mandate.

Therefore the tool should do the following:
− showing the meaning of actions by the administration, by describing decision-making and operational processes, and their effects on the community;
− enabling the regular matching of planned goals with reached results, by fostering the definition of new goals and commitment by the administration;
− integrating with the planning and control system and the entire financial accounting system.

In terms of contents, social reporting should account for the way the administration interprets its institutional mission, by not only stating its values of reference, vision and intervention priorities, but also describing its field of competence, its institutional and governing set-up, its organisational structure, with its related networks.

The description of policies and provided services must be outlined according to reporting areas referring to administration activities and intervention areas which are consistent with the programme and priorities of the administration and important for its interlocutors.

Reporting should take into consideration not only what has been delivered by the administration directly, but also actions carried-out by external, either public or private subjects, with which the administration has established forms of co-operation (with contracts, licence, agreements, etc.) in implementing policies or managing services.

For each area the social report should account for the following:
a. pursued goals, in terms of quantified and measured changes, with respect to the initial situation;
b. actions which have been started, in terms of plans, projects, services and law-making actions, even if relating to actions not yet completed and covering several years, by stating process indicators (activities, timeframe, work in progress);
c. allocated resources, in terms of amount of used, funded (revenues and expenditure) and economic (proceeds and costs) production factors;
d. reached results, in terms of:
   − quantity and quality of delivered services;
   − efficiency indicators, measuring the allocation of resources (input) in order to reach expected results (output);
   − effectiveness indicators, measuring the degree of fulfillment of planned goals;
   − impact indicators, measuring the social effect of performed actions (outcome);
   − opinion of beneficiaries and users of the services;
   − any other descriptive element enabling to assess the relation between envisaged objectives and reached results;
e. commitment and actions envisaged for the future, in terms of additional changes planned in
view of reached results.

Social reporting should also account for available resources which have been allocated for specific activities, in terms of:

− revenues and expenditures, by highlighting source and destination of funds, the progression of current and investment spending, budget policies, the drafting of suitable financial indicators;
− proceeds and costs, by reporting data drawn from general and analytical account statement;
− assets and its variation, by providing information on the management of tangible and intangible assets, financial operations, debts incurred, and in general short and medium-long term balance actions;
− personnel and organisation, by providing information referring to policies for staff management and development (training, review, mobility, pay system and policies of incentives, communication, organisation, etc.) and structure and process innovations in terms of work organisation;
− human capital, by stressing actions and results reached by the administration in managing the wealth of knowledge, the development of staff skills, quality of internal and external relations;
− infrastructure and technologies, by providing information on investments made to improve the quality of physical environment and advanced technological solutions for the management of processes and services;
− participation, by providing an important picture of bodies and companies which the administration has the control, or is the shareholder of, and illustrating results from the network of participating public and private entities.

Formally, the Directive suggests that the social report should open with an introduction clearly stating aims and contents of the document, and all kinds of information needed to place them into context, together with a methodological indication, in order to:

− describe the process applied in drafting the social report; methods for data collection, processing and indication; internal and external subjects involved in the process, as well as the process phases and its duration;
− provide information on the development and improvement goals of the reporting process, also through the acquisition of opinions and observations from document recipients.

The Directive also provide indications on the drafting process of social report, which should comprise four phases:

1. definition of the reporting system, whereby the basic outline of the social report is designed, the administrative vision and programme are stated, the reporting areas are identified, and information items and needed indicators are provided for each of them;
2. information detection, where data are collected before they are enclosed as social report
items;
3. drafting and approval of the document, where qualitative and quantitative data are structurally organised in an approved document, issued by the administration;
4. communication of the social report, where dissemination and participation actions take place inside and outside the administration.

In the drafting of the social report, great relevance is assigned to the participation of internal structure and governing bodies of the administration. In particular, a specific co-ordination group should be established, following the phases of the project, which should be composed of representatives of the governing body and the main support functions. For the reporting on individual areas, the participation of all internal structures and involved public and private subjects is necessary.

Feasibility and truthfulness of the social report are facilitated by the presence of a reliable, clear, transparent planning and effective control system. Information in the social report should be consistent with official documents of planning, control and auditing, such as:
- multi-annual and annual strategic, mandate plans;
- economic-financial planning documents;
- documents for strategic and management control;
- financial and income statements.

The Directive hopes that – once fully established – the process of social reporting will be incorporated and integrated into the planning and control process, in order to contribute to its general improvement. It also stresses the importance of assigning the assessment of the reporting process to entities, such as evaluation or auditing bodies, capable of assuring the reliability of information in the social report and its consistency with other institutional documents.

4. First experiences of social reporting in Italian schools

4.1. The case of “Giovanni Maironi da Ponte”
In Italy, we can find the first initiatives of social audit within the educational system and a few experiences of social reporting in schools, which are scattered on the national territory.

The drafting of social reporting in the Istituto Statale di Istruzione Secondaria Superiore “G. Maironi da Ponte” from Presezzo (Bg) constitutes for many aspects a pioneering project, which has started a new and interesting path inside of the institute and within the Italian educational system.

This project has been financed for two school years in a row (2005-06 and 2006-07) by the Cassa Rurale of Treviglio, which has adopted this best practice from eight years and created a
fund in order to promote the drafting of social reporting inside of the schools in Bergamo, in collaboration with the Province and the University of Bergamo.

This school is articulated in Istituto Tecnico Commerciale (ITC) and Liceo Scientifico, with a global offer of five types of programmes. During the last six years, there has been a course of continuous increase in the enrolments and in the school year 2006-07 the students enrolled have been 1,069.

In 2006, the institute has obtained not only the certification ISO 9001, but also the regional accreditation for the activities of formation, guideline and disadvantage, which represents a necessary condition in order to participate to the regional announcement for the financings of the European Social Fund, both like pionieristic school and in combination with other agencies.

Taking under consideration the second edition (2006-07) of the social report, we observe that:

− the main methodological references are the Directive on social audit for public administrations (2006) and the document named “La rendicontazione sociale nel settore pubblico” (2005), which has been drafted at national level by the Study Group for Social Reporting (GBS);
− the document starts with a short presentation of the plan by the school Director and with some preliminary methodological remarks which illustrate the features of the elaboration process, the main references, the articulation of the contents, the initiatives of communication and some hypotheses of improvement of social report;
− the contents are introduced in three distinguished sections, respectively named “The Institute”, “The resources” and “The social relation”;
− a questionnaire for the evaluation of social report from the readers is made available.

With reference to the elaboration process, the main objective of the second edition has been the widening of the participation of teachers, especially in order to consolidate the experience, and acquire a stable know-how.

From this perspective, the teamwork has been widened, from 4 to 23 teachers, through the involvement of some coordinators of commissions and projects within the institute.

Each coordinator has been required to take care of the theme of his commission or project, consistently with a common methodology.

The leadership and coordination group has been constituted by two teachers and the school Director, with the support of a specialised external consultant in social audit.

Subsequently, it has been realised a meeting, with the participation of about fifty teachers (approximately the half of the total), in order to discuss the section dedicated to the identity of the institute.

From the perspective of a wider involvement of stakeholders, it has been realised a meeting with the President of the Parents' Association and some representatives of parents, in order to
present the motivations and the main features of social reporting, and collect their remarks and suggestions for the improvement.

In that context, it has been observed that social reporting has brought some benefits especially in terms of deepening of the acquaintance of the institute, the activated projects and the individual areas. In particular, according to parents, it would be necessary a clear definition of the institutional mission, which represents the basis of all strategic choices and the undertaken actions.

Moreover, social reporting has to define the improvement objectives for the subsequent school year, in terms of complete sharing of the school identity among all actors of the teaching-learning process.

With reference to the content of the document, the first part, named “The Institute”, supplies a general presentation of the school and its history, identifies the local community, defines the school idea, and describes the development strategies of the institute. Subsequently, the document illustrates the institutional and organisational order of the school, by specifying roles of government and management, main projects activated, features of the activity of formal communication, and articulation of management, monitoring and appraisal systems.

The second part, named “The resources”, shows the human, financial and material resources available and used by the school. Within this part, social report highlights the presence of some difficulties in social audit, which are mainly due to the following reasons:

− school budget refers to the solar year, while the reference for social reporting, for some obvious reasons, is the school year;
− financial accounting does not measure proceeds and costs, but revenues distinguished on the basis of the origin of their source and expenditures distinguished on the basis of their different destinations;
− the articulation of school budget in responsibility centres is quite complicated;
− some costs are not included inside of the school budget.

In fact, the school personnel, with exclusion of the substitutes, is paid directly by the Ministry of Education, the assets and their furnishings are provided by the Province, which supports also the costs of maintenances and services.

However, social reporting supplies a representation of the resources available and used, by means of prospects written up for the school year on the basis of the financial competence.

Moreover, the document shows the composition of the resources used for all projects, which is articulated in three areas:

a. characterisation of the training offer;
b. integration with the local community;
c. improvement of school government and the management.
The third part, named “The social relation”, analyses the topic of school performances by means of a preliminary study of the characteristics of the school population and describes the projects realised within two main areas:

- development of integrated projects with the local community, through three fundamental strategic lines, like the dynamic reading of the educational needs of the community, the improvement of services within the school-territory network and the development of training offers directed towards the entire community;
- qualification of the training offer, which is articulated in its turn in some fundamental thematic areas: guideline, didactic support and integration, foreign languages, cultural deepening, sport activities, citizenship and participation.

For each area, the document introduces a general picture where the various projects are placed, a prospect that indicates beneficiaries, resources required and different projects, and a descriptive card of the activities and of the results of each initiative.

Social report is available on the web site of the institute and printed in two thousand copies for stakeholders, which are also involved in special presentation and comparison occasions.

The dialogue with the interlocutors of the territory characterises the identity of the school, which declares of having like purpose the formative success of each student, and realises this aim by means of the cultural formation, the education through the formation and the integration within the local community.

With reference to the last aspect, the institute has a strong tie with the local institutions, a plan of collaboration with the territorial agencies and, in particular, an educational alliance with families and students.

In fact, its development strategies include not only the improvement of the school performances and the growth of human capital, but also the development of projects by means of the integration with the territory. The role played by the “Maironi da Ponte” in the construction of the identity of the local community has been recognised by the Province, which has indicated it as best practice for school year 2006-07.

The main benefits are connected to the role of social reporting like:

- instrument of communication and accountability, which improves the spread of data and information and presents to the social interlocutors some fundamental elements, like choices, carried-out activities, resources used and results reached for the creation of the Common Good (Corno, 2001; Baldarelli, 2005b);
- instrument of sharing, which represents a continuous organisational process of reflection on the identity and the strategies of the institute;
- instrument of work, which gradually contributes to the management improvement;
- instrument of dialogue among schools and creation of the territorial identity, capable of providing an effective contribution to the school development.
On the contrary, the main problems seem to be:

- lack of specific models and consolidated experiences, because the first applications at national level are rather poor in terms of methodology;
- necessity of human and financial resources for this project;
- integration with the Plan of the Training Offer (POF), which generally contains a series of enunciations without reference to the specific context and is annually approved without the involvement of families and other stakeholders in the territory;
- problems of connection between social reporting and book keeping data, because of the lack of economic-patrimonial accounting and suitable systems of planning and control.

Social report shows that some considerable improvements are achieved in terms of:

- greater involvement of the internal structure;
- insertion of a first analysis of the resources;
- revision of the strategic design of the institute;
- deepening of the analysis of school performances;
- partial revision of the areas which characterises the training offer.

The main hypotheses to improve the next edition of this document are:

- deepening of the topic of the human resources of the institute;
- strengthening of the link between carried-out activities and reached results, with the definition of improvement objectives;
- greater attention to the availability of the document for all school interlocutors;
- strengthening of the involvement of the local community.

4.2. The case of “Gian Battista Brocchi”

The Liceo Ginnasio “Gian Battista Brocchi” is the most ancient institute of secondary education in Bassano del Grappa (1819). In the school year 2007-2008, the institute has 187 teachers and 1,979 pupils in five addresses (classic, scientific, linguistic, social and technological) and carries-out its mission within the context of the Italian Northeast.

Starting from the Seventies, the identity of the Brocchi has been characterised by a strong relation with the territory, by means of the planning of the training offer on the basis of cultural needs of students, and the inclination of teachers to the experimentation and the dialogue.

Recently, students and families have express an educational and cultural request more and more varied and complex, so that the school have to constitute an effective factor of social and cultural promotion. Moreover, a further element of complexity for the school organizations is represented by the progressive loss of their social role, so that they have work hard in order to maintain their important function.
Therefore, the greater challenge of the Brocchi consists in its ability to guarantee a high quality training offer, capable of realising good levels of learning despite the considerable increase in the number of students, and the growing complexity.

The relation of this institute with external stakeholders is articulated in three levels:

− the relation with the city, with its administration and its cultural structures, so that the Brocchi is involved in the creation of networks not only with other schools but also with public and private institutions that carry-out their activities in the cultural field;

− the relation with the economic world, which has become more and more continuous and important during the last few years, by means of the engagement of the Brocchi in the field of the advanced education, in collaboration with the enterprises;

− the effort towards the European perspective which qualifies many of the activities that the Brocchi proposes, in the attempt to make of the education to the Europe a characteristic element of the training offer, capable of crossing each action.

Firstly, in this context the Brocchi has to redefine its strategic mission by means of the dialogue with stakeholders and to implement a training strategy and a system capable of increasing the value of the learning results reached by formative agencies.

All recent efforts of this school have been accomplished in order to improve the awareness of the “Brocchi system” about the important benefits of the autonomy for the educational organisations, especially in terms of increase in teachers' competences and innovation of the school personnel.

The reflection on this fact has led to the necessity of modifying the process of drafting of the Plan of the Training Offer, in order to share each passage.

Secondly, this school has adopted a diffused leadership model and has defined its processes starting from the mission, by putting at the centre the teaching-learning process and by considering the other processes like support across the different parts of the organisation.

In order to realise the mission and the vision, the school management has promoted and implemented a Quality Management System, which subsequently has obtained the ISO 9000 certification.

The school Directors takes care of the link with the social and institutional context in order to fulfil the following expectations:

− satisfaction of the education request expressed by the environment;

− consistency between school initiatives and guidelines provided by the European Union, the Government, the Ministry of Education and the Province.

The relation with stakeholders has always played a fundamental role in the tradition of the Brocchi and has been guaranteed by the school Director. Recently, this school has accepted the challenge on a new kind of involvement, more continuous and systematic, by means of the crea-
tion of some institutional spaces of dialogue and negotiation. Thus, the drafting of social report is framed within this context.

The experience of realisation of this document is begun in September 2007, with the purpose of making visible and systematic the relation between internal and external interlocutors.

The teamwork is composed by 7 teachers, 2 administrative assistants and the Director of the General and Administrative Services. The address, guideline, monitoring and appraisal are the activities carried-out by the Top Management, which is represented by 4 people within this group.

The group has reviewed the training offer on the basis of the possible social impact, by realising a recognition of the school activities directed towards the territory, the beneficiaries of these activities and the other actors that are involved in the teaching-learning process.

In this way, a greater clarity around the identity of stakeholders has been made. They have been classified for “vicinity” (internal and external interlocutors) and for “type” (institutional and social interlocutors). Therefore, on one side, we can observe that stakeholders with a strong involvement in the school activities are:

- students and personnel;
- families, which refer to the Brocchi both as parents and as members of the local community;
- actors with a cultural role in the territory (local press, local television, cultural associations, religious authorities, ect) or with a social and economic role (category associations, trade unions, ect).

On the other side, we can find some stakeholders that are characterised by an institutional point of view, that is to say the Ministry and the Local Authorities in their territorial articulations.

At the same time, the teamwork has tried to define some quantitative and qualitative indicators, which can say something on the results and the effects of the school initiatives.

The first idea was to concentrate the attention, in an experimental way, on a particular group of activities, but the links between the different areas are so strong and important that the choice of a specific area is too difficult.

On the basis of these results, in November and December the main interlocutors have been consulted, by asking them to take into consideration the map and to judge the consistency of the school activities with their needs and their expectations. This purpose has been reached by constituting some focus groups formed by students, parents, teachers and other personnel, and realising several meetings with other stakeholders.

This stage has started the implementation of social reporting, seen as a communication, dialogue and negotiation process, and has highlighted a strong commitment, by providing many critical observations and proposals of improvement.

In January, this work has led to a dedicated seminar, entitled “The Liceo Brocchi towards its Social Reporting”.
The results of the consultations and of the seminar have contributed to define the strategic objectives on which the school has to concentrate the analysis, the measurements and the improvement initiatives.

The stakeholders consulted about these points have indicated, as the main priorities, both the analysis of the results of teaching-learning process in connection with the school dimension, and the improvement of quality and rhythm of work inside of the school.

The second strategic theme which has been highlighted by the school interlocutors is the sharing of the strategic choices.

On these bases, the teamwork has to define the strategic objectives for the next three years and to consult stakeholders about their validity.

Up to now, the teamwork has defined some indicators on the two strategic themes and elaborated some research hypotheses, a card of measurement of the workload and an historical analysis of the outcomes and the other results reached by the school during the last twenty years.

In the next few months the teamwork will have to establish targets and objectives, by means of a permanent dialogue with internal and external stakeholders.

5 – Final remarks

Our analysis has been developed starting from some questions of relevance around the meaning of social accountability and the role of social reporting in schools, within the framework of the radical transformation of the public sector started in the late Eighties.

The analysis, which was performed according to an economic-business approach and has drawn interesting points from international literature on management and leadership in the educational system, has attempted to highlight potential benefits and main hurdles in applying social reporting in schools, in terms of mission-governance-accountability paradigm within the framework of an approach based on the theory of the Common Good and contextualised within the paradigm of network management.

In view of recently expanded profiles for the mission and governance of school organisations, it has been remarked (Paletta, 2006) that an effective solution to assure a good level of accountability to our school system could be represented by the joint adoption of two approaches:

− the “School Accountability” approach, typical of British-American contexts, where the paradigm of new public management has widely taken hold (Le Grand, 1991; Bradley et al., 2000; Bradley&Taylor, 2002; West&Pennell, 2002);
− the “Social Reporting” approach, which seems to better respond to information needs of educational networks now being developed in our Country, within the framework of the growing autonomy of schools and the dissemination of public governance and network management. Paradigms (Provan&Milward, 2001; Agranoff&McGuire, 2001, 2003; Goldsmith&Eggers,
Within a society seen as a network of relations, the task of school social reporting consists in highlighting, on the one hand, the contribution of the school organisations to the development of territorial networks creating public value, and, on the other hand, economic and social resources activated within local networks to support their objectives.

Therefore, by enhancing aspects of complementarity between the two approaches to social accountability, a virtuous circle could be engendered between system assessment, school self-assessment and social reporting, with positive impact in terms of “educational” and “economic” added value being reached.

Unfortunately, at present, the correct running of this circle seems to be compromised, due to, on the one hand, the excessive “pressure” on schools for data and information collection, and, on the other hand, to the lack of needed organisational structures in schools enabling them to perform an effective assessment process.

The study of the first experiences of social reporting in schools has provided prominent evidence confirming theoretical analysis, thus highlighting additional problematic aspects in implementing social reporting.

Firstly, an essential prerequisite for the effective adoption of this tool seems to be the correct application of methodology in the drafting of the Plan for Training Offer (POF), which should comprise a clear indication of objectives, indicators and targets, in order to facilitate the implementation of a correct process of operational and budget-definition plan.

Thus, it is necessary to further link the POF with the entire economic reporting from the school, as well as activating a permanent dialogue with social interlocutors, in order to create “strategic maps” (Kaplan&Norton, 1992, 2001, 2004) of the school and the matching of stakeholder's goals to institutional objectives (strategic framing).

Without these requisites, the POF would lose its value as planning tool for school management, by making the correct measurement of reached results impossible, as well as hampering the creation of public value by the school.

Secondly, empiric evidence has highlighted some problem areas in the definition of indicators, by showing that often objectives are too generic or ambiguous, that in many instances the source of indicators is not stated and that action planning by school officers is not adequately linked to pursued objectives.

Also, there is a general lack of indicators concerning school outcomes and impacts, and the quality of its internal organisational context, sometimes countered by an excess of input and output indicators.

The system of Key Performance Indicators (KPI) should instead be designed according to criteria from research (Amigoni, 1979; Molteni, 1996; Simons, 2004), namely: relevance and significance of planned objectives and strategies; balance between lag indicator and lead indicator;
presence of measures relating to input, output, outcome and impact (Matteuzzi Mazzoni & Paletta, 2006); access to information; frequent data updating; consistent definition of the reference time-frame; indication of data source and quality, and a figure or group responsible for results.

A specific problem refers to the time lapse between the reference period for the balance sheet, corresponding to the solar year, and the social report referring to the school year. More in general, social reporting should be linked to planning and control tools, which however present on average a modest degree of development and a lack of overall vision in public institutions.

Thirdly, big problems have emerged which are linked to the economic-financial dimension of social reporting, due to the considerable presence of notional charges. These charges do not appear in the accounts as they are not financial in nature, although they should be indicated in the social report, as they correspond to the use of resources provided by stakeholders in school management for its strategic mission.

Finally, the performed analysis has shown that the application of social reporting in schools represents an area of investigation of great interest and complexity, which may be further enriched in the future through the study of pilot applications performed by Italian schools, and the comparison with best international practices.

Experiences carried-out seem to suggest to schools intending to pursue the development of social reporting that cooperation with other schools should be welcome and that pilot applications should be based on the careful analysis of available institutional documentation, which has considerably increased with the growth of autonomy, and comprises several documents, such as Service Chart, internal regulations, Plan of Training Offer, Year Plan, and Year Balance Sheet.

Limits in school autonomy, and subsequently in the empowerment of individual schools, tend to shift the focus of observation from the social reporting of the individual school to the social reporting at territorial level (Paletta & Tieghi, 2007), which could become a decidedly more suitable tool to express the outcome and overall impact of an educational network in a given context.

The continuation of the research will therefore focus on further studying contributions found in international literature and the analysis of pilot applications, in the hope that governance and accountability in schools will turn in the next few years towards the identification and management of drivers for the creation of public value, and that this important development is not left to the initiative of individual schools, but rather adequately promoted and supported by all governing bodies in the national educational system.

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