



Italian and Australian local governments: balanced scorecard practices. A research note

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Abstract

Purpose – New public management changes in both the Australian and Italian government sectors have affected their *modus operandi*. This research aims to illustrate how the balanced scorecard (BSC) has been used in both Italian and Australian local government organisations (LGO), focusing on implementation and practice.

Design/methodology/approach – A case study method is applied which was chosen to illustrate the use of the BSC model in both an Australian and an Italian LGO. These specific organisations were chosen as the authors are familiar with their experiments with the BSC.

Findings – The main finding was that the BSC was used internally in both the Italian and Australian cases and little material was used for an external accountability reporting technology.

Research limitations/implications – The analysis is limited to two LGOs locations, thus no generalisation can be implied.

Originality/value – Few studies have reviewed, in the public sector, BSC practices, particularly for local governments.

Keywords Balanced scorecard, Australia, Local government, Italy

Paper type Research paper

1. Introduction

Over the last two decades, the public sector in many nations has been characterised by administrative and financial changes that have affected its *modus operandi* (Guthrie *et al.*, 2005). These changes have occurred because of the increasingly diverse needs of various stakeholders and a more complex operating environment (Considine, 2001, p. 24).

At the end of the 1980s, the Italian public sector was characterised by a high level of complexity with increasing public expenditure and growing dissatisfaction from public services users with the quality of services provided. The Italian public sector was based on a traditional bureaucratic organizational model, which included a lack of information on costs and revenues. In the 1990s, Italian local governments began to

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undertake major changes in their management and processes (Mussari, 2005). Further changes took place in other public sector organisations, such as hospitals, regions and central administrations. The main focus of these changes concerned the application of managerial principles and technologies based on the principles of new public management (NPM) (Mussari, 2005; Farneti, 2004). The “legislative renewal process” was defined in law and applied to all public sector organisations.

Similarly, in Australia, the powerful effects of NPM reforms have been established over the past decades with significant potential to impact further all levels of government, including local government (Guthrie *et al.*, 1997, 1999, 2005; Jones *et al.*, 2001).

These NPM changes in the Australian and Italian government sector have instigated several experiments with “new” accounting and management technologies. One such experiment has been the implementation and use of the balanced scorecard (BSC) within the public sector. This research aims to focus on how the BSC has been used in both Italian and Australian local government organisations (LGOs), focusing on implementation and practice. Specifically, its objective is to explore the use of the LGOs’ BSC internally and externally.

The research aim was motivated by the CIMA call for research that focuses on the implementation and practicality of the BSC (CIMA, 2005). It is also motivated to explore recent criticisms of the BSC framework (Johanson, 2005; Nørreklit, 2000, 2003).

The main finding of this research is that in the Italian case, the BSC was used internally as a strategic management device, which could provide material for external accountability reporting. In the Australian case, evidence was found of its use for internal purposes, and little use for external public reporting.

The paper consists of five sections. The above section introduces the context of the research and its aim. Section 2 reviews the literature on, and definition of, the BSC framework within the public sector. Section 3 briefly introduces the research method employed and the case study organisations. Section 4 reports on the case studies, including the context of NPM in which they operate and how the BSC model has been adopted in an Italian and Australian LGO. Section 5 summarises the findings and discusses the effectiveness of the BSC implementation in relation to the research objectives.

2. Literature review

Various authors have previously reviewed the BSC framework (CIMA, 2005). However, few studies have reviewed practice in the public sector, especially in local government. The CIMA report calls for research that focuses on the implementation and practicability of the BSC (CIMA, 2005). In addition, criticism has questioned the rationale of the BSC framework, especially, the validity of the cause and effect relationships upon which the scorecard relies and its reliance on performance controls that are not rooted in a specific organisational context (Johanson, 2005; Nørreklit, 2000, 2003).

Kaplan and Norton (1992) originally designed the BSC for the private sector. The traditional BSC was structured as a tool to complement financial accounting measures, and provide non-financial measures, including the activities of the organisation that can be regarded as operational, such as customer satisfaction, internal processes and innovation. The BSC’s traditional framework considers the organisation and its activities using a 4D view, which consists of financial perspective, customer

perspective, internal business perspective and innovation and learning perspective (Kaplan and Norton, 1992).

Kaplan and Norton (1993) described how the BSC was applied to several companies with the aim of establishing an internal performance measurement system, with a focus on external reporting. Kaplan and Norton (1998) later revised the BSC to focus on its capabilities as a strategic management system and outlined two main aspects. First, they emphasised that the “ability to exploit intangible assets has become far more decisive than their ability to invest in and manage physical assets” (p. 184). Second, they outlined the way in which the BSC, through four management processes, contributes to linking long-term strategic objectives with short-term actions. The four processes are: translating the vision; communicating and linking; business planning; and feedback and learning.

Although originally the BSC was designed for the private sector, later Kaplan and Norton (1996) suggested its application to the not-for-profit and public sectors. The BSC was promoted as a tool to develop strategy management, linking strategies and performance indicators.

More recently, Kaplan and Norton (2001) suggested that the BSC framework can transform mission and vision into strategic themes, setting strategic objectives to highlight financial and non-financial indicators that can lead towards the achievement of strategic themes (Kaplan and Norton, 2002, 2004). Nevertheless, a weakness is that it is unable to account for all the different types of stakeholders (Nörreklit, 2000, p. 78). Brignall (2002, p. 85), describing the BSC for public sector organisations says: “Two notable omissions are the environment and social matters” and he suggested considering a “wider set of organisational stakeholders” to cater to both social and environmental requirements for organisational performance. Also, Broad *et al.* (2007) state that financial measures are inadequate measures of long-term strategic performance, and point out that there is little research on the use of such measures in the public sector.

There are a number of public organisations who have used the BSC[1].

3. Research method

The aim of the study is to illustrate how the BSC has been used in both Italian and Australian LGOs. To achieve this aim, the research focuses on two case studies, an Italian and an Australian.

The case method facilitates the study of phenomena in more depth and is amenable to the field of accounting and management in organisations (Kaplan, 1986). It has been used in other settings (Edwards *et al.*, 1996). No attempt was made to obtain a “random” sample of sites, rather these were chosen as the authors are familiar with these specific experiments with the BSC.

The research methods used in the study involved semi-structured interviews and/or reviews of documentary evidence. King (1994) suggested that qualitative interviewing was ideally suited to examining topics in which different levels of meaning need to be explored. Other data collection methods employed includes reviews of the LGOs’ annual reports, budgetary documents, strategy policies and operating guidelines. Semi-structured interviews were selected as the most appropriate means of gaining an understanding of the use of the BSC within the LGO and the role of the interviewees in the construction and operation of systems related to BSC implementation and practice.

4. The Italian and the Australian case study

This section reports on the information gathered for case studies, specifically how the BSC has been adopted in the Italian[2] and Australian contexts. NPM reforms in Italy over the past two decades have promoted a shift towards a results focus, with the aim of developing a performance measurement approach. These emphasise major changes, delineated by Hood (1995) as follows: the unbundling of units of public organisation, for better management with the aim of containing waste by introducing the practice of delegation and autonomy; the introduction of greater competition within public organizations and between public and private, in order to decrease costs; the raising of the standard of public organization management to the private level; adopting a frugal behaviour in managing resources; managing with a greater accountability towards a clear definition of responsibilities which means departing from the traditional bureaucratic system of administration; measure performance (output) and/or to benchmark performance against standards; and finally the possibility of controlling output and weighing results.

In Italy, the NPM principles have been applied through legislative reforms. Among the key reforms is the requirement for “strategic control” which applies to LGOs through Legislative Decree (1999) N. 286/1999, art 1, c. 1. This Decree was designed to evaluate the fairness of political decision making and strategic planning, and the congruence between obtained results (actual outputs) and planned objectives. It was then amended by TUEL (2000) art. 147. The three control methods that were in place at that time were:

- (1) accounting regulation (audit) focusing on procedures and in financial administration;
- (2) management control dealing with the principle of efficiency and effectiveness; and
- (3) evaluations made by an independent commission of the performances of responsible positions within Italian LGOs (i.e. administrators/civil servants).

Subsequently, a fourth was added: strategic control. Art. 147 specifies “strategic control” as evaluation of the adequacy of the choices made in developing plans, programs and other political issues, in order to verify the congruence (coherence/suitability) between the obtained results and the planned targets[3]. However, the law does not state how the prescribed requirement should be carried out, and therefore allows Italian LGOs organisational autonomy to fulfil the prescribed law. This has led to a number of experiments by various Italian LGOs in public sector performance reporting.

In order to fulfil, the legislative requirement for strategic control for Italian LGOs, the case study organisation chose in mid-2004 to adopt the BSC and subsequently began the necessary consultation to develop a BSC model (Farneti, 2007). Their main requirement was for a technology which would control the organisation’s performance in a strategic way. Their starting point was to highlight the mission, vision and strategic themes of the LGO before the end of 2004. The second stage concerned the establishment of the main strategic objectives based on these strategic themes (Farneti, 2008, forthcoming).

To realise strategic control, the LGO had to set plans, codified in terms of strategic objectives, in order to develop a BSC model which would fulfil the above indicated

normative prescription. It was necessary for the BSC framework to provide a document that would relate the LGO's policies to its current resources. This would make the LGO's BSC a strategic planning technology.

The case study conducted in Italy shows that, at the first stage of the process, the Mayor and councillors began analysing the policies on which the Mayor had been elected, in order to agree first of all on the overall mission and vision of this LGO. Then, the BSC was utilised, in the next development of the model for 2005, to report on the output and outcome of the services provided to the LGO's community. Although the decision to adopt the BSC model was made by all the members of the local council, the Mayor and chief executive were key actors in the decision-making process.

The first stage of the development of the BSC model involved meetings of the Mayor and the local council, in order to determine the strategic themes. The output of this stage, in late 2004, was the development of the main strategic themes as well as strategic objectives. In this initial stage of setting the BSC, local council members were able to communicate with each other to discuss and explore their major policies. During this time, a change was observed within the management culture of the LGO, mainly due to discussions about the setting of the BSC model. The local council members were able to exchange ideas and opinions for setting the strategic themes, which meant a cultural shift from one purely focused on operating activities to a longer-term view of strategy.

Also, the BSC can be used as a device for improving internal communication and one of the main benefits of the take up of the BSC at this LGO was the enablement of dialogue about policy implementation between members of the local council.

By April 2005, local council members were involved in the second stage relating to the setting of strategic objectives. For each objective, a target was set and a related measure, which expressed the indicator and allowed multidimensional measurement (not just financial) in quantitative terms. By benchmarking, the measures with the targets, the politicians were able to gauge if the LGO reached its strategic objectives by the end of 2005.

It was observed that the BSC model improved the capacity of managers and other employees to focus on achieving the planned goals and thus improving services for citizens, due to the identification and quantification of the LGO's targets.

A further unexpected, consequence relates to the utilisation of the BSC as a technology to report to citizens, and can be considered in two different ways. First, the BSC measures could be used to build and develop an external public sector annual performance reporting technology, named a "social mandate report". This specific technology aims to account for social, environmental and even intangibles matters. The "social mandate report" has become the main form of communication with stakeholders concerning the achievement of the LGO's goals and the impact of its policies. This is voluntarily reported. Second, the LGO wanted to increase the outcome measures instead of the output measures within the BSC, in order to benchmark the targets against the measures, and particularly to demonstrate the level of satisfaction of its citizens.

Nörreklit (2000, p. 78) stated that the BSC control method is "described as highly mechanical and hierarchically top-down method". The BSC implementation in this Italian LGO showed that in the organisation there was not really a mechanical form of

control, although a specific process was followed. It allowed, and actually supported, initiatives and changes in order to get results. Also, during the setting of targets, councillors tried to consider how to increase stakeholder engagement, in order to understand their specific needs and to provide adequate services. An example of this is the social services area of the Italian LGO. In setting, the target concerning the number of hours per week to ensure a recreation centre for disabled children, the councillor for social services took into account the needs/requests of the disabled children's parents (Farneti, 2005). Thus, the scorecard process was interactive and allowed a certain level of stakeholder engagement. The BSC, as a performance measurement system, could be deemed to be an example of a relational performance measurement system (Broadbent, 2007).

The case study undertaken suggested that the BSC is hierarchic by its nature, since it is set by councillors and used mainly by them. Also, Nörreklit, (2000, p. 79) stated that:

[...] it may be difficult to get the scorecard rooted in the employees [...] in order to make employees act instead of reacting, it is important to be in touch with their internal commitment and not just their commitment.

The findings on the implementation of the BSC in this organisation support the notion that it is difficult for employees to be involved in the BSC and its strategic objectives at the same level as management.

The second case study concerns an Australian LGO in the state of Victoria and its experiments with the BSC. Several previous studies report the use of the BSC in Australian organisations for internal management purposes. For instance, Brackertz and Kenley (2002) report the use of a BSC approach for measuring LGO facility performance. A method was developed to allow performance to be evaluated through a process of internal benchmarking of facilities, linked to strategic aims. The performance measures were developed with stakeholders, building trust and allowing informed decision making. This use of the BSC was for internal management purposes.

Also, Kloot and Martin (2000) report on research into performance management systems in Victorian LGOs. They document how several Victorian LGOs' performance management systems were focused on financial and community performance, rather than organisational change. Also they note that the Victorian LGOs used mainly financial performance measures to report to stakeholders. In a later paper, Kloot and Martin (2001) explore what private management practices may be of importance to Victorian LGOs and noted that the BSC approach was increasingly being used.

In Victorian local government, a major motivator for experimentation with the BSC was the 2000 – Establishment of "Best Value Victoria" principles which mandate performance measurement, but do not prescribe a specific measurement approach (Department of Infrastructure, 2002). These principles relate to quality and cost standards; the provision of responsive and accessible services and continuous improvement; as well as consultation and reporting to the community. The Best Value Commission stated that Victorian LGOs "exist[s] to balance economic, social and environmental goals and to focus on improving the quality of life of their

communities within broader state and regional goals” (Department for Victorian Communities, 2005, p. 14).

The Local Government Best Value Commission 2004 Annual Report (2005, p. 8) states that “Best Value” is just one of a number of tools that support continuous quality improvement in LGOs. In several councils, Best Value is being incorporated within other quality improvement frameworks, such as the Australian business excellence framework, triple bottom line and the balanced scorecard. The Commission expressed concern with these frameworks on the basis that, while the business-oriented frameworks have the positive benefit of leadership, management and systems base, they do not necessarily support all aspects of the role and purpose of a democratically elected government administered organisation.

Therefore, we also observed that despite adoption of the BSC within Victorian LGOs for internal purposes, only parts of the BSC were used for external reporting. Other information has been included such as environmental information, Best Value principles, democratic information and others.

5. Summary and conclusions

The research aims of this paper were to explore how the BSC has been used in both Italian and Australian LGOs through a case study approach. The paper explored the implementation and practices associated with LGO's BSC implementations.

A case study method was applied and the key findings were that the BSC in Italy was developed as an internal management control activity and only in part for external public accountability reporting. In Australia, the case study indicates the use of the BSC for internal purposes, but little use for external reporting. A limitation of the study is that it only considers two cases. However, this limitation and the conclusions to the paper indicate areas for further research work into the use of the BSC in the public sector.

Notes

1. A number of public organisations have applied the BSC (2008).
2. For further implementations of the BSC, concerning Italian public sector experiences (Bocci, 2005; Bottari, 2002; Farneti, 2005; Marino, 2005; Moresi and Tedesco, 2005; Pozzoli, 2002).
3. This is a translation of the Italian enactment, TUEL, art 147.

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