

THE PURPOSES OF SOCIAL ACCOUNTING IN ITALIAN PUBLIC HEALTH ORGANIZATIONS

Sabrina Gigli*

Marco Tieghi†

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Abstract

In recent years, within the panorama of Italian public organization, information and management tools are making their mark. Public health organization find themselves as part of those organization mentioned above, and the number of subjects who have decided or who have been “forced” to adopt the social report – or tools similar to it – is, by now, noteworthy. The current work aims to analyse the “mission statement” project carried out by the Emilia-Romagna Region for the purpose of verifying how it shapes out not just as an accountability tool, but also (or perhaps especially) as a tool whose aim is to support the mechanisms of governance within the regional health system.

*Department of Management, University of Bologna, Via Capo di Lucca, 34 – 40126 – Bologna, Italy – sabrina.gigli@unibo.it

†Department of Management, University of Bologna, Via Capo di Lucca, 34 – 40126 – Bologna, Italy – marco.tieghi@unibo.it

1 Introduction

In recent years, within the panorama of Italian public organization, information and management tools are making their mark. They have been certainly for a long time already used in private enterprises, and may be traced back to the will/necessity to provide an answer to a communications need that is definitely directed towards the social field.

Public health organization find themselves as part of those organization mentioned above, and the number of subjects who have decided or who have been “forced” to adopt the social report – or tools similar to it – is, by now, noteworthy.

The current work aims to analyse the “mission statement” project carried out by the Emilia-Romagna Region for the purpose of verifying how it shapes out not just as an accountability tool, but also (or perhaps especially) as a tool whose aim is to support the mechanisms of governance within the regional health system.

The contribution that we intend to offer with this paper is based upon a case study and it has the main aim of illustrating an innovative instrument directed towards supporting the system of dynamic relations which exist between the public health organizations and their main “institutional” interlocutors.

The choice of following a single case study is justified by the fact that the experience is, at the moment, the most significant and complex undertaken in Italy and, therefore, the case offers us the chance to analyse a contextual and contemporary phenomenon (Yin, 2003).

In the first part of the paper we explain the National Health System within the current Italian legal framework in order to contextualize the working of the national health system. After this we try to find out the relationship with social responsibility and health care in the Italian context, in fact “social responsibility” cannot be considered as an option for public subjects, rather it consists of a “morphological presupposition”, to ask oneself on how the issues of social responsibility impact within the public health sector requires some thought, both of a general nature and a more precise one, in order to better picture the theme

as well as its own specificities. After this theoretical contextualization we explain the aim of the paper: the Emilia-Romagna Region “Mission statement” project. The current work aims to analyse the “mission statement” project carried out by the Emilia-Romagna Region for the purpose of verifying how it shapes out not just as an accountability tool, but also (or perhaps especially) as a tool whose aim is to support the mechanisms of governance within the regional health system.

2 The National Health System within the current Italian legal framework

In order to fully understand the evolutionary process of Italian public health organizations, which has led to the so-called “corporatization”, we can depart from the constitutional text, where at article 32 it states that “*the Italian Republic guards health as fundamental right of the individual and interest of the collectivity and guarantees free treatment to the needy*” (Rea, 1998; Anselmi-Volpato, 1990).

An initial hint of the following reform was in 1991 with law 11, the later law 421/92, containing the mandate to the government for the reform of the health sector, will be put into effect by Legislative Decree 502/92 and by Legislative Decree 517/93.

As a result of such reforms, the USLs assumed an assets, an administrative, a management and a technical-accounting autonomy, reorganising themselves into organizations with legal personality. At the same time, Legislative Decree 502/92 determined that the new Local Health Organizations (ASLs), would correspond territorially to the provinces, in this way aggregating the smaller USLs.

By turning the USLs into organizations, a managerial system comes about where the general director is hired with a private law contract. He stays in office for five years and has ample decision-making power. No longer is he a political organ, rather a technician who must be in possession of precise requirements

concerning professionalism and competency. In this way does the system purely based upon the Management Committee and the Assembly cease.

Another substantial change concerns hospitals. The possibility of becoming autonomous Hospital Organizations with a legal personality is recognised to the biggest ones. Those of smaller dimensions, however, remain under the aegis of the USL organizations, therefore without their own autonomy.

As for planning, on a central level, the National Health Plan becomes a tool of the government which, for the first time, is used in the period 1994-1996. It has to establish minimum levels of assistance which every Region undertakes to guarantee, “(...) *considering the national socio-economic planning and the objectives of health protection which have been pointed out at a national level*”¹. At local level, the Regional Health Plans are maintained.

The new legislative system therefore leads to the progressive reinforcing of the position of the Regions, allotting them the legislative function of determining the general principles of organisation, namely those of defining territorial competence of USL organizations, of identifying the hospitals to turn into Hospital Organizations (AOs), of disciplining relationships between Local Health Centre Organizations (AUSLs or ASLs) and AOs, as well as between public and private structures.

As far as the new organizations are concerned, the reform here examined, after having furnished them with technical, management, accounting, administrative and assets autonomy, has differentiated them into two typologies:

1. Local Health Organizations (hereafter either AUSLs or ASLs), having both a function of direct production and indirect provision of health-related services, and financed on a per head basis, with reference to the population weighted on the basis of different assistance needs, needs whose levels of satisfaction are fixed by the National Health Plan;
2. Hospital Organizations and University Hospital Organizations (hereafter AOs), having – as far as assistance is concerned – the function of production of hospital services and financed on the basis of the recognition of

¹Article 1 subsection 10 D.Lgs (Legislative decree) 502/92.

specific fees for services provided.

Such organisation of the health system had (should have had) to allow:

1. the AUSLs/ASLs to concentrate on their own role of subject called to answer to the health needs of a body of people who insist upon a certain territorial area, by way of identifying organisational methods which opportunely balance the purchase of medical assistance and the direct production of adequate quality services, respecting the assigned resources;
2. the AOs to concentrate on those variables that greater relate to the function of production, by pursuing an elevated qualitative level of medical assistance provided, in respect of the lowest production cost possible.

In such a way, this should have given rise to a competition system between producers, which nevertheless had to be administered, in order to avoid eventual distortions both on equity and on the respect for expenditure rate (Taroni, 1996).

The Regions thus see themselves entrusted with the responsibility of having to make the public health organizations, which they control, search for opportune finance and economic balancing conditions.

Jointly with the normative provisions contained within the reform regarding economic and real accounting, financial accounts and analytic accounting, this all has led to adopting principles of balance statements and communication of accounting information, as well as to adopting management tools which are substantially analogous to those provided for private organizations.

Finally, this process has led some health organizations (but in certain cases, whole Regions) to the decision of adopting tools of social accounting, sometimes directly borrowing them from those models conceived for private, *for-profit* organizations.

3 Social responsibility and health care

Given that in the Italian context, “social responsibility” cannot be considered as an option for public subjects, rather it consists of a “morphological presupposi-

tion”, to ask oneself on how the issues of social responsibility impact within the public health sector requires some thought, both of a general nature and a more precise one, in order to better picture the theme as well as its own specificities.

In general terms, repeating the words of Borgonovi (Borgonovi, 2005 and 2006), we may observe that corporate social responsibility in public health organizations may be tapered onto many, differing levels.

An initial stage consists in maintaining continual political updating, both as far as staff education and training and technology are concerned.

A second stage, instead, refers to the correct and efficient use of resources; while remembering how the research for economic efficiency does not necessarily contrast the values of respect for the individual and recognition of his/her dignity.

This may also be intended as a way to give content to the principle of social responsibility, in that we thus can answer certain, precise health needs using a lesser quantity of resources, making other resources available that can then be destined to other potential users.

A third stage may be identified in the search for quality for the recipients of services. Today, the system is based on a sequence that starts from scientific demonstration of efficiency in certain interventions, which then moves on to the technical and professional quality of interventions concerning health protection, to the organization quality of processes of service supplying, and which finally arrive at patient satisfaction. Certainly, that which should be aimed at is a model that starts from real needs and expectations of the patients, to whom an overall answer should be provided: only in this way this dimension of social responsibility is qualified².

A fourth level then concerns the way in which the relationship between demand and offer is managed. Certainly, interventions of rationalisation of offer structures express an evident orientation towards social responsibility, besides

²The making human of assistance, the search of an organisation which allows for effectively realising it, for example defining times and production standard practices/aims that consider the “relationship” element as well, are expressions of social responsibility in so much as they take effects produced on other subjects by the way these health organizations appear into account”. E. Borgonovi, *La responsabilità sociale in sanità*, *Mecosan* N° 56/2005, pag.6.

just answering the criteria of economic rationality³.

A fifth level can refer to the financing policies of the system. Regardless, indeed, of the characteristics of the various systems of financing, there is always a common problem, that is the difficulty in sustaining the growing health-protection expenditure. A sixth level may then refer to the capacity to involve and make various subjects participate in the definition of health protection policies as well as in the fundamental decisions of management. Health protection is a complex issue that requires the coming together of many different rational dimensions. Adopting a logic directed towards social responsibility implies avoiding models and unilateral health-policy definition processes, for this reason the involvement of the various interest bearers becomes of fundamental importance. Everything, in actual fact, comes about with the help of an appropriate external information system, which must precede the decision phase. Next to this then, internal information must be strengthened, thereby consolidating an identity, a sense of belonging and of accepting responsibility.

A seventh level can be traced back to the method of interpretation and application of the laws of privacy, of informed consensus concerning the case of risk treatment, of adherence to experimentation. Concerning this very end, there may be excessive bureaucratic use, till we arrive at the total avoidance of responsibility. On the contrary, however, these tools might be used to spread the culture of the importance of experimenting among patients. An eighth level of social responsibility is part of those schemes that may be termed more 'traditional', aimed at environmental protection against the disposal of harmful and dangerous waste. The protection of health ever more requires the use of treatments which generate toxic waste. Issues which can be traced back to the containment of costs cannot reduce, in this sense, the attention of whoever

³ "Avoiding the creation of demand for useless and unnecessary medical assistance, closing and reconvertng structures for patients with acute illnesses, which are not any more justified by modern care methodologies, realising structures for long term in-patients or terminally-ill patients (in order to undergo pain therapy) and adopting measures which respond to functionality logic even if they produce the loss of political support fall within that which can be defined culture of social responsibility of those who adopt policies and manage offer structures". E. Borgonovi, *La responsabilità sociale in sanità*, Mecosan N° 56/2005, pag.6.

wants to be socially responsible.

From these proposed thoughts, we can easily deduce rather clearly how social responsibility in the health sector cannot be only interpreted as an effect of evolution compared to the accepted logic developed in organizations. Within the framework of “recontextualising”, we must necessarily include careful reflection on the aspects previously analysed. From this point of view, therefore, even the accounting tools which are adopted, of course starting from the social report, should not uncritically repeat the models which were born and conceived for the enterprises.

4 Methodology

As has likely previously emerged, the contribution that we intend to offer with this paper is based upon a case study and it has the main aim of illustrating an innovative instrument directed towards supporting the system of dynamic relations which exist between the public health organizations and their main “institutional” interlocutors.

The choice of following a single case study is justified by the fact that the experience is, at the moment, the most significant and complex undertaken in Italy and, therefore, the case offers us the chance to analyse a contextual and contemporary phenomenon (Yin, 2003).

At the same time, that which we may deduce from the analysis of this case, may end up being useful as an indicator to be able to explore the phenomenon of “social accounting” in new “clothes”, offering elements for reflection through which to approach study of similar situations (Robson, 2002, pag. 59; Sauders et al., 2002, pag. 96; Yin, 2003, pag.41).

The gathering together of data and analysis of them has been, in the case study we are dealing with, essentially qualitative in nature, in that the scope of the study was that of describing the features and status of the project (Yin, 2003; Gilliam, 2000).

In the following pages, the aims and particularities of the “mission statement” project of the Emilia-Romagna Region are outlined, with the precise

intent to collect values in terms of relationships with institutional interlocutors – Regional Authority and territorial social and health Conferences – which the same project intends to achieve.

Data has mainly been extracted by analysing the official documents produced by the Regional Authority itself and interfacing them with the direct experience matured by one of the authors in conceiving and producing the project itself⁴.

5 The Emilia-Romagna Region “Mission statement” project: aims and particularities

With regional law N° 29 of December 2004, the Emilia-Romagna Regional Authority foresees that its public health organizations annually draw up the mission statement as part of their financial statements for the accounting period.

From examination of the guidelines adopted for this purpose by the Regional authority⁵, it emerges that the aims attributed to this type of document are, at the same time, wider in scope and more focussed compared to those that normally characterise social reports:

1. wider, in as much as the intention of the Regional authority is to make health organizations draw up tools that are able to not only “illustrate the results obtained from the institutional action carried on by the organization”, but also (and perhaps, in the first place) “support the system of relationships between the Organization and its main institutional interlocutors: Regional Authority and social and health territorial Conference, in an active and dynamic way”⁶;
2. more focussed, in as much as “among the many interlocutors possible who are interested in the activity of a health organization, the mission state-

⁴Marco Tieghi assisted the Regione Emilia-Romagna as chief scientific advisor of the project.

⁵Cfr. the ASR REGIONE EMILIA-ROMAGNA, Dossier 107-2005 Il bilancio di mission per il governo della Sanità dell’Emilia-Romagna, May 2005.

⁶Cfr. the ASR REGIONE EMILIA-ROMAGNA, Dossier 107-2005 Il bilancio di missione (...) op. cit. p. 9.

ment identifies: both Regional authority and social and health territorial Conferences as main reference subjects”⁷.

It is also interesting to underline that *“The mission statement takes on the form of a tool by which it is periodically possible, for such interlocutors, to verify the progressive achievement of established aims in the relative planning operation”*. Therefore, on the basis of indications included in the discussed guidelines, *“The final representation of the institutional results within the context of the mission statement, becomes an element to assume as a reference point for the next phase of planning and programming”*.

In other words, through the “mission statement” project the Emilia-Romagna Region wished to equip its health organizations with an instrument by means of which they can:

1. relate in a structured way with the other main subjects which within the regional context bear institutional responsibility in things concerning health, holding them account for the degree of achievement of aims attributed to them;
2. consent, by this method, the control by the Regional authority and social and health territorial Conferences (CTSSs) of results achieved compared to those proposed initially and – consequently – the reactivation of processes of planning and programming both external and internal to the organization;
3. in some way illustrate their own institutional action to other external/internal subjects, too (services sector, mixed committees, trade union organisations, professionals responsible for the clinic government, etc).

In such a way, the financial statements of the public health organizations of Emilia-Romagna take the shape not only of tools of accountability, but also (or perhaps, especially because) of instruments directed towards supporting the mechanisms of governance within the regional health system.

⁷Ibidem.

Ultimately, therefore, the documents here examined vary from social reports, above called upon, for more than one significant aspect:

1. they are not drawn up by the organization on a voluntary basis, rather in compliance with an imposed normative obligation⁸;
2. they are not just conceived as instruments of accountability, but above all instruments of governance;
3. consequently, even though they are “public”, and therefore potentially accessible by all those who have an interest in the outcome of the activities carried out by the organization, they were designed to support the system of existing relations between three subjects that have precise institutional tasks: the Regional authority, the CTSSs and the organization;
4. therefore, they are not documents of a “divulging” nature, really they are rather technical instruments, which contain an ample crop of information, among which are numerous indicators, through which we try to “fully” understand the organization profile as well as the results of its activity, with regards to a given reference context and to its “system” and local objectives which are attributed to it;
5. in such a way, a constraint of connection between mission statement (a document which contains data, values and information in a final balance-type nature) and tools of planning and programming, both externally and internally to the organization.

Now, let’s see the general characteristics of the mission statement model adopted by the Emilia-Romagna Region.

⁸On this subject, we must observe that the decision taken by the Regione Emilia-Romagna was strongly innovative, in that, with only the exclusion of the provisions contained in the D. Lgs: 153/1999 in relation to the disciplining of foundation of a banking nature, it is precisely with the L. R. (T.N. ‘regional law’) 29/2004 that in Italy an obligation was introduced to add a tool – which could be traced back to those ones of “social accountability” – to the traditional financial statements for the accounting period.

In drawing up the guidelines, the working group who developed the project tried to elaborate a model of a mission statement which:

1. is conceived as a yearly document: logically, temporally and functionally coordinated with the traditional financial statements for the accounting period, of which it must constitute the complement in the form of institutional report;
2. must possess, nevertheless, autonomous usability and readability, in the sense that from the information contained therein, it has to be possible to form a judgement regarding institutional performance achieved, also in relation to the asset, economic and financial situation of the organization;
3. must be an "open document", such as to allow on the one hand, respect of a predefined standard information constraint and on the other, (being a corporate document) acceptance of every other type of information held to be useful for the purpose of better illustrating the institutional performance achieved by the organization;
4. tries to summarise the completeness and selectivity of information, in such a way as to allow an overall appreciation of the institutional action of the organization, all this without useless weights for the pretension of providing detailed information concerning all institutional aspects of management. Development of those particular institutional matters is also envisaged which, when compared with policy-making indications and strategic objectives, are to be considered particularly critical in their relationships with the regional level as well as the local one;
5. must be a technical document that can be read, in the sense that it has to know how to mediate the dual need of providing rigorous information on a technical level, all the while assuming the most opportune forms of representation, since these remain more easily understandable even to those who are not experts;
6. must propose itself as a bridge spanning past, present and future of the organization, fulfilling, within the context of planning, programming and

control processes, a role of “zip-fastener” document between what has been, what is and what will become of corporate management.

The adopted document is made up of seven parts, preceded by a presentation and followed by the conclusions of the General Director and is thus articulated: Presentation of the general director;

1. Reference context;
2. Organization profile;
3. Institutional objectives and corporate strategies;
4. Working conditions, staff competencies and organisation efficiency;
5. Relation systems and communication tools;
6. Research & Development (R&D);
7. Specific objectives of particular institutional importance;

General director’s conclusions.

The first three sections are to be taken as being strongly interconnected, in as much as they intend illustrating, in a sequential manner:

1. the “backdrop” against which the organization operates, furnishing certain elements and information aimed at delineating the same in term of catchment area, environment, demographic dynamics, socio-economic conditions, epidemiological situation, lifestyles and safety standards;
2. the organization’s “profile” – we could call it: its “identity card” – traced considering the conditions of economic, financial and asset sustainability, considering its economic and cultural impact on the surrounding area as well as its Essential Levels of Assistance;
3. institutional objectives of the organization and the strategies adopted in order to achieve them, defining them according to certain perspectives

which reflect general principles of particular importance: the centrality of the citizen, participation of local authorities in health programming, the universal and equal access, quality of assistance and management efficiency.

At the end of the day, the information that emerges from the third section should reflect, from a dynamic point of view, the organization aims pursued and the connected strategic options exercised by the organization, to be evaluated in the light of a given operating context and of conditions which altogether sum up the profile of the organization.

Where such a philosophy was adequately “implemented” in the operational drawing up of the document, this could reasonably be said to be “complete” and enough to permit a reading of organization operations from an institutional point of view.

The project group has, however, decided that also certain specific deeper studies should expressly be included.

Sections four, five and six are, therefore, to be understood as proper “areas” of deeper studies which are specifically dedicated to development of themes of a greater level of strategic importance for a public health organization, such as those respectively connected to the staff, communication and R&D.

The seventh and final section, however, was envisaged in order to be able to treat topics held to be of particular institutional importance either by the organization, on the basis of its specific nature, or by the local CTSS or by the Regional authority. Themes, therefore, that may partially be particular to each organization and partially common to all; that may be repeated over time or else developed in monographic form in the year when the aspect dealt with has shown itself to be particularly important. Ultimately, this section represents a sort of “noticeboard” of varying content, aimed at allowing making the structure and information content of the overall document flexible.

6 Conclusion

From that which has, till here, been outlined, it seems obvious that the Emilia-Romagna Region experience is intensely innovative and – in a certain way – may be considered to be “pioneering”.

At the moment, a study on the “impacts” induced by the introduction of the tool in the relations system internal and external to the organizations still seems premature (as was previously advanced, it was however envisaged and both its “profiles” and methodology have been defined). Nevertheless, certain potentially critical aspects have come to the surface already and it is upon these aspects that we need to intervene for the purpose of aiding the passage from the experimental phase to the operating phase in the drawing up of and use of the tool.

Particularly, aspects which deserve special attention are coming to the fore regarding:

1. a certain heterogeneous quality in the degree of “interiorisation” of the tool by individual organizations;
2. the attitude of the territorial social and health Conferences;
3. co-ordination issues of the mission statement both with the tools of internal planning, programming and control as well as with processes of planning and programming external to the organization.

Regarding the first aspect, we preliminarily need to observe that it is to, in some way, be considered as physiological, when confronted with a decision to adopt the tool which – even from a concerted point of view – has nevertheless been taken at the regional and not at organization level.

In other words, the duty to adopt the tool, introduced by L. R. (T.N. ‘regional law’) 29/2004, was inserted onto single organization situations characterised by a specific varied sensitivity, given that the whole group of them was constituted by organizations that had already voluntarily experimented (among the first in Italy) various formats of social reporting, as well as by organizations

that had already autonomously decided to, in any case, provide themselves with these tools, and also, finally, by yet other organizations that rather had not noticed such a need.

It appears, therefore, interesting to explore the different processes of activation and development of the project within the individual organizations, starting from the options exercised by their general directorships.

The second aspect is of utmost importance.

As has been previously outlined in detail, the mission statement was conceived as a tool aimed at favouring processes of institutional interaction between individual organizations and respective CTSSs.

It is, therefore, of fundamental importance that a virtuous dialectic process is triggered off, one which, by way of an inevitable tool refinement/re-calibration process, brings the mission statement to become “the” institutional accounting method, by means of which the organization faces its own Conference.

That which must instead be avoided at all costs, is that an attitude of a ritual nature prevails, where the organization “performs its duty” ordered by the Regional Authority, the CTSS formally acknowledges it, but then in the actual interaction that comes out of the different institutional roles specifically attributed to these subjects, the document remains, in effect, ignored.

Presently, it is hard to delineate even an initial and provisional framework which can be said to have a summarising nature. The experimentation operated by individual organizations in this regard has been too recent, fragmented and innovative.

Nevertheless, certain important aspects are coming to the fore. Particularly, an element that has to be evaluated with extreme care is constituted by the technical complexity as well as the weighty nature of the initial documents.

In this sense, there have been some remarks and opportunely some organizations, among the five pilot ones, have already taken steps in order to review/adapt, even radically at times, their second document, on the basis of observations formulated by their CTSS when they submitted their first mission statement.

When all the ASLs have prepared and submitted at least their second doc-

ument, in agreement with the organizations themselves, we may proceed to a systematic recognition of the “answers” expressed by the different CTSSs, in such a way as to allow tracing out a sketch for an overall situation framework at regional level, so that the regional authority can have the elements at its disposal which are necessary to evaluate whether the objectives assigned to the project are being, in effect, achieved or whether, instead, it is opportune to prepare corrective or support actions.

The third aspect is that of the potentially more important, mid- to long-term implications.

The drawing up of the initial mission statement by the organizations and the related need for the “accounting” for objectives indicated by the Region and the CTSSs is already highlighting the issue of the auditing, the rationalisation and the co-ordination of the planning and programming tools both internal and external to the organization.

Concerning this point, we have already underlined how adopting a tool like the mission statement may not lead to a simple “juxtaposition” of the same to the overall organization information system. The need to fully integrate it with the other tools that make up the organization information system comes, consequently, to light.

Besides, it has already been pointed out how in the planning out followed by the Emilia-Romagna Regional Authority, the clear reference to the need, on the part of the organization, of having to account, first of all, to their own interlocutors, for the degree of achievement of the aims, which have been attributed by them, necessarily implies the need to face the issue of co-ordination between procedures and planning and programming tools employed by the various institutional players – Regional Authority, CTSSs and Organizations – which have specific roles to play regarding the “government”, the accomplishment and evaluation of choices relative to the regional health system.

The organizations are already, actually, noticing these needs. It is, therefore, opportune that a greater integration is searched for between the various planning and programming tools, by way of which objectives are identified and strategies, tendencies and policies in the health field are defined at the various levels.

Wherever possible, it would then be extremely important that the institutional objectives assigned to organizations can easily be traced back to the accounting logic of these objectives themselves which is envisaged in the mission statement.

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CILJEVI DRUŠTVENOG RAČUNOVODSTVA U TALIJANSKIM ORGANIZACIJAMA JAVNOG ZDRAVSTVA

Sažetak

Posljednjih godina, unutar talijanskih javnih organizacija, značajan trag ostavljaju upravljački i informacijski alati. U privatnim su tvrtkama zasigurno korišteni već niz godina gdje njihovu pojavu možemo opravdati potrebom za zadovoljavanjem komunikacijskih potreba koja je definitivno usmjerena na društveno polje.

Javnozdravstvene organizacije su dio prije spomenutih organizacija a broj subjekata koji su odlučili ili su bili „prisiljeni“ primijeniti društveni izvještaj – ili tomu slične alate – je zaista zamjetan.

Cilj ovog rada je analizirati projekt „izjava o misiji“ proveden u regiji Emilia Romagna radi utvrđivanja kako se ponaša, ne samo kao računovodstveni alat već i (možda prvenstveno) kao alat čiji je cilj podržati mehanizme uprave unutar regionalnog sustava zdravstva.

Ključne riječi: javnozdravstvena organizacija, odgovornost i upravljanje, izjava o misiji, društveni izvještaj