

Foreword

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In the third issue of the Croatian and Comparative Public Administration, which you have before you, we publish six scientific articles addressing important and interesting topics of domestic and comparative public administration. These are diverse articles that are grouped into three sections, referring to the effectiveness of public policies, local self-government, and public management.

In the first section titled *Public Policy Effectiveness*, we publish two articles written by European authors, namely from the University of Applied Sciences Western Switzerland and the University of Zagreb (Croatia). Lukas Baschung, associate professor from the Haute école de gestion Arc (HES-SO) of the University of Applied Sciences Western Switzerland, is the author of the article on *Conditions for Effective Implementation of Quality Management Systems in Public Administration: A Literature Review*. The article gathers and synthesises relevant variables through a thematic literature review, which was carried out in internal databases of 21 leading public administration journals and three leading quality management journals, as well as in Google Scholar. His research shows the potential of the use of a single quality management system in public administration. The second article in this section, *E-Inclusion of Vulnerable Groups: Review of International Documents from 1990 Until 2022*, was written by Robertina Zdjelar and Nikolina Žajdela Hrustek, from the Faculty of Organization and Informatics of the University of Zagreb. Through the analysis of relevant international documents, they show the importance of including vulnerable groups in the digital transformation of public administration, which should enable their additional empowerment.

In the first article published in the second section, titled *Central-Local Relations in Zimbabwe: Does the Local Matter?*, author Sylvester Marumhoko, senior researcher from the University of Johannesburg (South Africa), analyses centralisation tendencies in an African country. Despite

the global trend towards decentralisation of public administration, there are countries where opposite tendencies are also noted. The article is a contribution to the analysis of central-local relations and the process of decentralisation, as important components of public administration. The second article in this section was written by Bojan Dadasović, a postgraduate student of Public Law and Public Administration at the University of Zagreb Faculty of Law. In the article on *Evaluation of User Satisfaction with the Services of Departments for Communal Affairs in the Towns of Sisak-Moslavina County*, the author presents the results of the research conducted on the satisfaction of users of local public services. The research was conducted using the SERVQUAL method with 364 users. The results show that local public service providers should monitor the quality of the services provided in order to overcome the gap between user expectations and actually provided services.

Finally, the last section deals with public management and features two articles devoted to the issues of the efficiency of management of tax authorities in Ukraine and Croatia. The article on *The Functioning of Tax Authorities in Countries of the European Union: Experience for Ukraine* was written by a group of authors from Ukraine, namely Maryna Glukh, Julia Anistratenko, Alona Harbinska-Rudenko, Olena Melnyk and Mariia Karmalita from the State Tax University in Irpin (Ukraine). Based on comparative experiences of the tax administrations from Poland, Sweden, France, and Germany, the authors draw conclusions for improving the work of Ukrainian tax authorities. Authors Vjekoslav Bratić, Bojan Morić Milovanović from the Institute for Public Finance and Domagoj Karačić from the Faculty of Economics in Osijek, in the article on *Comparative Analysis of Tax Administration Efficiency: Croatia vs. EU*, analyse the efficiency of the Croatian tax authorities before and after the accession to the European Union in 2013. The analysis showed that the total TAC in Croatia in the analysed period has been growing nominally, and the highest amounts were recorded in the years of crisis and the pandemic, i.e. 2009 and 2020. The article shows how crisis circumstances affect the efficiency of public organisations, hence this should be taken into account when developing their management strategies.

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