

Transparency and Business Management Systems*

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Abstract

Co.De.Bri. is one of the most important and well-established social and vocational training services enterprises in the Lombardy region. The high degree of transparency and accountability towards stakeholders that characterizes Co.De.Bri. is the result of substantial investments in the programming, management, monitoring, and evaluation systems, which are all integrated in a structural and time management perspective.

Keywords: Accountability; Anti-corruption; Business Management Systems; Total Quality Management; Transparency; Performance

1. The distinctive Characteristics of Co.De.Bri.

The Consorzio Desio-Brianza (Co.De.Bri.) was founded in 1982 as a consortium of municipalities on the initiative of the Bovisio Masciago, Cesano Maderno, Desio, Muggiò, Nova and Varedo municipalities. With a population of around 160,000 inhabitants, it offers services to 18% of the entire territory in the Monza and Brianza province. The fundamental concept behind the enterprise's activities was to go beyond the simple creation of a vocational training centre and individual day centres for people with disabilities, and instead form an associated service management system, capable of dealing with territorial issues that the municipalities would not be able to achieve or sustain on their own.

This is why the original model was that of a consortium: associated service management capable of dealing with the issue of training young people, ensuring the development of social skills and employment integration of people with disabilities. Over the years, Co.De.Bri. has grown in terms of operational engagement with an increase in personal services, projects funded and implemented, and activities managed directly and indirectly. The enterprise's development, in accordance with the municipalities' desire to respond with all-round personal services, has meant that over its 30-year history, Co.De.Bri. has provided services in various fields including residential and healthcare, social and educational, teaching and vocational training, and employment. This has rendered the Co.De.Bri. business model original within the Lombardy region.

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Co.De.Bri. (Table 1) has today transformed into an ‘Azienda Speciale Consortile’ (Special Consortium Enterprise) (Art. 114, Legislative Decree 267/00) providing services to mainly the residents of the six member municipalities, which include guidance, vocational training, integration of people with disabilities in the workplace, personal, social, residential and healthcare, and management services.

The training activities, homecare services as well as the management, administrative and staff offices are based at the headquarters, while seven regional offices house the day centres, the social health community, the integrated day centre for the elderly, and a neutral space for children.

The Consortium is accredited by the Lombardy Region for:

- Vocational training (registration number 0177 of 01/08/2008 sezione Albo A)
- Employment services (registration number 18 of 05/10/2007)
- Day centres for people with disabilities (DGR number VIII / 3447 of 07/11/2006, DGR number 9730 of 30/06/2009)
- Social health community (DGR n. 20580 of 11/02/2005 and DGR n.9922 of 29/07/2009 authorisation for the expansion to 10 places)
- Integrated day centre for the elderly (DGR number 15039 of 14/11/2003).

Table 1: Co.De.Bri. Data

<i>Company name</i>	Consorzio Desio-Brianza (Co.De.Bri.)
<i>Type of company</i>	Special Consortium Enterprise
<i>Annual revenue</i>	€ 10,621,000 (2015 balance sheet)
<i>No. inhabitants of the territory</i>	156,915 in the six member municipalities (192,173 in the district with Limbiate)
<i>No. Employees</i>	138 F.T.E. equal to 151 people of which: <ul style="list-style-type: none"> - 98 indefinite term - 12 fixed term - 28 with interim agency - 6 in command 65 Collaborators: Training course instructors, tutors, course managers, psychologists, social workers, physiotherapists, employment counsellors, quality advisor, supervisory board, evaluation body, etc.
<i>No. and type of member entities</i>	6 member municipalities: Bovisio Masciago, Cesano Maderno, Desio, Muggiò, Nova Milanese and Varedo
<i>Services/Areas of intervention</i>	Social and residential and healthcare services, vocational training and employment services.
<i>Exercising delegated administrative functions</i>	Support office for the authorisation and accreditation functions of the social welfare unit for 4 of 5 areas of the former Province of Monza and Brianza (33 municipalities) with a social services technician and design consultant. Planning support office with 2 administrative operators at the headquarters of the lead municipality.

Co.De.Bri. is still seen as an organization of people – most have been with the enterprise for many years – who have always proven reliable and trustworthy, with a high sense of belonging and responsibility towards the organization. These key factors have furthermore been ‘certified’ in numerous surveys on organizational welfare and in employee-satisfaction questionnaires annually administered since the beginning of 2000.

In addition, prior to the regulations on transparency and corruption prevention, the enterprise's strength has always rested on being perceived as an 'ethically oriented' organization, an environment permeated by the 'observance of the rules' with the central value of 'good administration'.

In other words, a system of values constructed and established over the years in the organization's culture that decisively distinguishes Co.De.Bri's operations. From the management perspective, all this is reflected in the search for ever-more effective management tools.

A final important element concerns the organisation's soundness from a financial point of view and the results achieved: in the last decade, in correspondence with the increase in services managed, Co.De.Bri's turnover has more than doubled from just over four million euro in 2004 to ten million in 2014, an increase of 140%. The equilibrium achieved is perhaps the best indicator of the organization's credibility in the territory and its ability to achieve the objectives while containing operating costs to the maximum extent possible.

2. The Path towards Transparency

In the various and successive anti-corruption and transparency plans (Piano Triennale per la Prevenzione della Corruzione e della Trasparenza - P.T.P.C.T.) from 2014 to today, continuously invoked as central to Co.De.Bri is the link with the enterprise's organizational performance cycle. Specifically, guaranteeing a systematic link between the above-mentioned plans and the business plan, the main business planning instrument, both strategic and operational. Such link is guaranteed by:

- The P.T.P.C.T. objectives, which are formulated in accordance with the guidelines contained in the enterprise's planning tools.
- Periodic monitoring of the state of implementation of the P.T.P.C.T. objectives that occurs with the same periodicity and means foreseen for the other objectives reported in the enterprise's programming tools.

System and business management tools have long existed in Co.De.Bri. as well as formal regulations designed to provide standards of conduct and indications on the way to carry out the managerial, administrative, and operational tasks. Table 2 and Figure 1 illustrate the general value instruments (business management systems) and the way the interaction between the management systems is safeguarded by integrated control systems, in line with the objectives and characteristics of the management and control systems applied in Co.De.Bri. In addition to these systems, a particular element supporting the planning and programming framework and consequently the management is the set of information systems, fundamental in relation to both the content of the operational activities and financial and accounting type elements.

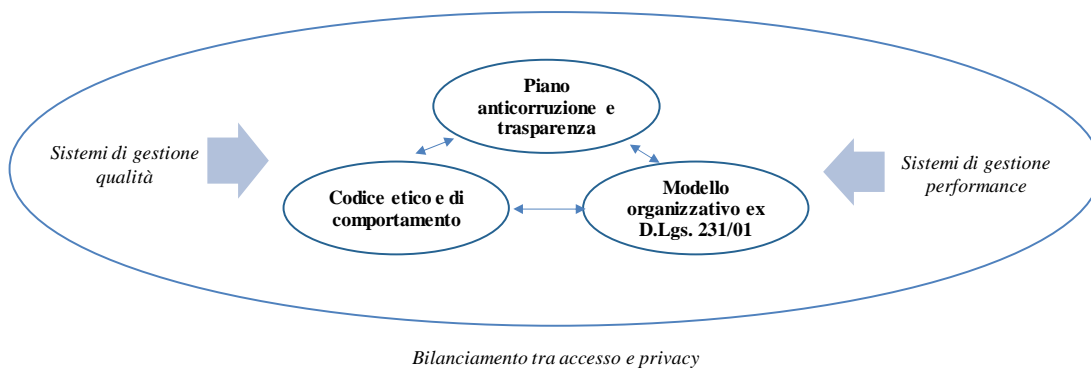
Table 2: *Business Management Systems*

Types	Instruments
General and regulatory acts	<ul style="list-style-type: none">• "Desio-Brianza" Consortium convention• Company Statute
Planning, monitoring, and performance evaluation	<ul style="list-style-type: none">• Program plan• Services charter

system	<ul style="list-style-type: none"> • Performance measurement and evaluation system • Reward system
Business management systems	<ul style="list-style-type: none"> • Quality management system - UNI EN ISO 9001: 2008
Regulations and codes of conduct	<ul style="list-style-type: none"> • Ethical code • Organizational regulations • Regulations for the acquisition of goods and services and the execution of cost-based work • Financial cash management regulations • Regulations on employment, on access, and on individual external assignments
Systems for assessment, prevention, management and control of business risks	<ul style="list-style-type: none"> • Triennial anti-corruption plan • Triennial transparency plan • Risk assessment document - Legislative Decree 81/08; • Security and privacy programming document - Legislative Decree 196/03

Source: Organization, management and control model of Co.De.Bri. (Legislative Decree 231/01)

Figure 1: Integrated Control System



2.1 Quality Management System and Business Processes

The Desio-Brianza Consortium is certified since 2003 in compliance with CISQ/CERTYQUALITY n. 6269, Certificato IQNET, Settore EA 37, EA 38ⁱ.

The Quality Management System (QMS) has undoubtedly been the point of departure for the management systems, also configured as a form of control of the different management activities and involving all employees in a common, written, shared and applied project that enables optimising the work by improving the activities. The services have specific training/education/welfare objectives, while customers participate in personalized projects and are involved in monitoring and evaluating the pathway and the results also thanks to data made available by the QMS. A key element of the QMS is the business processes map (Table 3). These processes developed within the enterprise are formalized in procedures in the quality manual including:

- Identifying, within each process, the person who has direct responsibility or a decision function, the person who follows and concludes the process as well as the person controlling the process.
- Description and written evidence of each relevant step of the process.
- Adequate level of formalization.

This system permeates the entire control system and constitutes an effective corruption prevention tool in the same way as performance, access to information, and privacy. The QMS enables compliance with the mapped procedural regulations to guarantee legality, both in terms of corporate responsibility (Legislative Decree 231/2001), anti-corruption (Legislative Decree 190/2012), and transparency (Legislative Decree 33/13).

Table 3: *Areas, Scope and Services Map*

<i>Area</i>	<i>Scope of intervention</i>	<i>Services provided</i>
Vocational training and employment	Education, vocational training, and orientation for adolescents and young people	Three-year courses to obtain operator qualifications
		Courses to obtain vocational and high school diplomas
		Personalized courses for people with disabilities
		Independence training service
		Other courses and projects for adolescents and young people
	Education, vocational training, and adult orientation	Higher education and vocational courses, adult, continuing, and apprenticeship training courses
		Regulatory and enabling courses in the social-welfare area
		Family support desk
		Other courses and projects for adults
	Employment services	Employment integration for people with disabilities (SIL)
		Employment integration for people with disabilities (SIL CARATE B.)
		Employment point
		Other projects and employment services
Social services	Territorial services for people with disabilities (STD)	School assistance for people with disabilities
		Home assistance for people with disabilities
		Communication assistance for people with sensory disabilities
		School education assistance
		Other projects for people with disabilities
	Day and residential centres for people with disabilities	Day centre for people with disabilities from Cesano Maderno
		Day centre for people with disabilities from Desio
		Day centre for people with disabilities from Muggiò
		Day centre for people with disabilities from Nova Milanese
		“Soleluna” di Desio social care community
	Senior citizens	“L’Arcobaleno” di Desio integrated elderly day centre
		Other projects for the elderly
	Minors	Environmental psychology
		Foster care
		Re.Te. neutral space
		Developing foster care (CARIPL0 tender)
		Specialist juvenile criminal team

		Other projects for minors
Administrative Governance	Administrative governance	Planning, programming, and management control
		Organization and management of human resources
		Communication and stakeholder engagement
	Accounting and resource management	Human resources
		Accounting and budgeting
		Cost accounting and control indicators
		Procurement, maintenance, and legacy
	General and legal affairs	Secretariat and support for institutional bodies
		Internal prevention and protection
		Quality system
		Accreditation, transparency, and anti-corruption
		Information and computer system
		General services
	Other services and projects	One-stop office
		Support service for the Desio territorial environmental planning office
		Tikitaka Project
		R&D Office (Project Office)

Source: Program plan 2017-19.

2.2 The Measurement and Performance Evaluation System

2014 saw a major review of the Co.De.Bri. performance measurement and evaluation system. The system was designed in a stakeholder-oriented and trifocal approach (organizational performance on the level of the enterprise, the single organizational unit, and the individual) and entailed a review of:

- The organisational chart in line with the enterprise's development in recent years and a more coherent redistribution of organizational responsibilities.
- The indicators (standards and target performance) that have almost entirely replaced the QMS objectives.
- The program plan, orienting it rather than on the services provided to the various internal and external stakeholders, and the aims and objectives related thereto.

The organizational reconfiguration, intended as a whole, was essential to achieve the rationalization and cost reduction objectives. In particular, a flexible organisation whose professional skills are valued and recognized by objectives, providing the basis to support the increasing level of competition between service management entities that are part of education and vocational training, work and territorial welfare systems.

In the context of the reorganization, the program plan - an instrument envisaged by the legislation itself alongside the budget - has become the essential instrument enabling:

- Representing the enterprises expected organizational performance.

- Planning and programming, as well as the prerequisite for proper strategic control and management.

The performance measurement and evaluation system has also identified an implementation timeframe (by 30 September), during which intermediate monitoring is carried out on the degree of achievement of the goals and objectives, and defining corrective actions. The indicator framework, built with standards and performance targets, has provided a total of around 100 indicators on all services.

These indicators, in verifying the results and final evaluation each year, are audited in relation to their significance and, consequently, modified, eliminated, or confirmed.

2.3 The Organizational, Management, and Control Model

In 2010, Co.De.Bri adopted the model pursuant to Legislative Decree 231/2001, implementing the regional guidelines for the definition of the organizational, management, and control models as an essential aspect for accreditation of education, training, and employment services.

The purpose of the 231 organizational model is to ensure compliance with the regulations specifically concerning the administrative liability of legal persons (Legislative Decree 231/2001) and limiting the risks. This organizational model has been subject to substantial updating in order to:

- Make it fully compatible with the anti-corruption provisions subsequently issued with Legislative Decree 190/12 and with the national anti-corruption plan
- Simplify the framework without losing effectiveness, seeking greater integration with other enterprise management systems.

In essence, with the same systems integration logic, the 231 model has been transformed into a tool that maps the organization of Co.De.Bri. without defining another organizational model that is detached from the business reality. With reference to this second aspect, model 231 aims to:

- Describe the organizational structure, the regulations, instruments, and procedures adopted.
- Focus on the types of violations that are truly relevant to the Co.De.Bri context and reality.
- Enhance existing management and control systems and intervening only if and when deficiencies are detected.

In this sense, the definition of specific prevention and control systems within the special parts of the 231 model presents a systematic link between the violations foreseen by Legislative Decree 231/01 according to the risk area disciplined by each special part, and the processes mapped into the enterprise quality management system. This ensures full compliance and effective implementation of the general principles that should characterize the system of violation prevention and control.

The code of ethics and behaviour and the P.T.P.C.T. are an integral and coordinated part of the 231 model.

2.4 The Triennial Corruption Prevention and Transparency Plans

On 28 November 2012, Legislative Decree 190/2012, titled ‘Provisions for the prevention and repression of corruption and illegality in public administrations’ came into force aimed at strengthening the effectiveness and efficacy of measures to counteract the corruption phenomenon by also introducing an organic anti-corruption system on two levels: the ‘national’ and the ‘decentralized’.

Co.De.Bri. in compliance with the provisions of Legislative Decree 190/2012 and the national anti-corruption plan guidelines has adapted model 231 with the corruption prevention provisions in two respects:

- Updating model 231 to the modification of violations according to Legislative Decree 190/2012.
- Linking model 231 and the anti-corruption instruments provided by Legislative Decree 190/2012.

The enterprise then further integrated its own anti-corruption system through drafting the transparency plan foreseen by Legislative Decree 33/13.

3. Transparency Management

Introducing a transparency safeguarding system in a functional way required activating an internal engagement path across the entire organization. A facilitating factor in this sense was the aforementioned review of the performance measurement and evaluation system, which coincided with the beginning of the transparency compliance obligations. In fact, when the introduction of new requirements to ensure greater corporate transparency came into force, the mission and corporate values, the construction of the stakeholder maps and indicators in a stakeholder-oriented approach were in the process of being redrafted.

To motivate staff and disseminate the knowledge of the aims and content of the new transparent system to the greatest extent, the management focused on:

- Strong stakeholder involvement in drafting the first triennial transparency and integrity plan, the triennial corruption prevention plan, and the subsequent integration of these documents.
- Training all enterprise employees and collaborators.
- A permanent internal coordination group for transparency and anti-corruption, which together with the Director General and the Administrative Director, constitute the engine of safeguarding transparency.

This group, in its minimal composition, saw all central functions involved in the management of information flows aimed at managing the ‘Transparent Administration’ website.

In the motivation task, especially in the training initiatives, the enterprise’s founding concept as ‘ethically oriented’ has been accentuated. Above all, in the presence of norms that aim to make public activities transparent and prevent maladministration, the concept of social and ethical responsibility is fundamental, particularly in an organization that has as its main mission the provision of a ‘common good’ and ‘social value’ through services for people in prevailing conditions of fragility.

The investment that has thus been largely internal will in the future see the greater engagement of external stakeholders that to date have only been substantially involved through the publication of data and information on the ‘Transparent

Administration' website, particularly the greater involvement of the different users of the services who today number around 4,000.

In summary, the hypothesis that underlies this article is that the 'transparency system' is to date the end result of a large investment in Co.De.Bri.'s organisational, programming, management, quality, evaluation, and control systems.

To corroborate this hypothesis, some final considerations can be made to achieve good levels of transparency and corruption prevention. In particular:

- Guaranteeing as a prerequisite the presence of organizational conditions (quality systems, the model pursuant to Legislative Decree 231/01, performance management systems, etc.), especially with the growth in size and hence the quantitative and management complexity.
- Fully bring transparency into the integrated planning, programming, management, monitoring, and evaluation system.
- Working so that the fulfilment of the regulatory obligations is not reduced to mere bureaucratic and administrative performance, but constitutes an opportunity to improve the internal and external control system and accountability for the various stakeholders.
- Ensuring the necessary financial budget and human resources to safeguard transparency and anti-corruption.

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Notes

ⁱ The certification system of reference is UNI EN ISO 9001:2008.