

Expanded abstract

Analysis of corporate social responsibility disclosure on the websites of galician intermediate local governments

Objectives

This paper analyses, from an external perspective, the diffusion of CSR in intermediate local governments in Spain. We study the case of the four intermediate local governments of the Region of Galicia, (an autonomous community of Spain with 313 councils located in the north-west Iberian Peninsula). The aim of this work is to provide guidance to intermediate local governments in their decision-making process, improving their ability to identify and address social and environmental issues. This will serve as a basis for inspiring future regulations in a voluntary CSR scenario.

Methodology

We carried out a content analysis of the websites and transparency portals of the Galician intermediate local government. These are the main channels through which the galician government communicates its CSR commitments to stakeholders. This methodology allows replicable and valid conclusions to be drawn from the sources analysed. It also provides insight into the context in which the information is used. We used the criteria developed by the International and Ibero-American Foundation for Administration and Public Policy (FIIAPP). These criteria are easy to apply and are specific to local government, unlike the guidelines and standards set by the Global Reporting Initiative. In order to systematise data collection process, carried out during April 2021, we first developed a questionnaire with 98 items (sub-axes) that are divided into 10 thematic axes. These included: Ethics and Good Governance, Strategy and Management, Information Transparency, Infrastructure, Employment, Environment, Society, Supply Chain, Dialogue, and Socially Responsible Investment. Previous studies on CSR in local government and the FIIAPP Responsible Public Management Manual were considered.

Approach

The current globalised environment in which public administrations operate is characterised by growing demands, both from citizens and international organisations, for governments at all levels to act responsibly, beyond strict compliance with the law. These demands refer not only to the traditional areas of sustainability, but also to aspects linked to ethics, transparency of information and relations with their stakeholders. In this context, public administrations have begun to report on issues related to the social, economic, and environmental impacts of

their actions. It is important to highlight the opportunities offered by the Internet and corporate websites to communicate and promote stakeholders' engagement. This should be done without prejudice to the existence of specific voluntary disclosure tools, such as sustainability reports. Several studies analyse the information disseminated by local public institutions through their websites. However, there is a lack of studies analysing this phenomenon in the case of intermediate local authorities, defined as entities for the government of the provinces which constitute a link in the local administrative structure in the Spanish State. They play a fundamental role in the dissemination of CSR policies, not only within their organisation, but also by funding initiatives for citizen participation, accountability, transparency, and good governance in local councils.

Results

The results of the study show that, except for one organization, none of the intermediate local authorities in Galicia have made explicit reference to their commitment to CSR or have specific strategies to implement CSR as a management tool. However, while CSR information does exist, it is scattered throughout the websites analysed and the level of detail probably depends on the individual interest of the managers of the different areas. Only one of the municipalities reports on its main actions in the areas of good governance, environment, equality, and social cohesion, and explicitly expresses its commitment to good governance. Stakeholders were identified based on observed evidence. The most relevant groups were citizens, local governments (municipalities), public employees, social and environmental entities, companies, suppliers, the educational and academic community, and other administrations. We identified 37 actions related to good practices in CSR that were disclosed by all Galician intermediate local governments out of a total of 98 actions. Of these, 12 were related to infrastructure and 9 to information transparency. The remaining actions cover various areas, including technological development, information security, promotion of permanent employment, staff training, environmental education, energy efficiency, social action, and local economic development. It is worrying that 25 of these actions are not published on any of the websites analysed. These gaps are concentrated in the following issues: 1) Strategy and management, 2) Ethics and good governance and 3) Employment. Specifically, in other thematic axes, actions such as sustainable urban development, health, prevention and consumer rights or socially responsible investment are not disseminated.

Research limitation

The limitations of this research suggest future work according to the following guidelines. First, we suggest extending the research by using a complementary methodology such as in-depth interviews with agents from each organisation. This would allow the analysis of CSR practices from an internal perspective. Second, we see the possibility of including other Spanish intermediate local government in the study to build a more complete vision of the topic in different contexts. Finally, we propose exploring explanatory aspects to gain a deeper understanding of the level of CSR disclosure, such as, demographic, political, or budgetary variables.

Practical implications

Based on the findings, we recommend that the institutional website be used more intensively to inform stakeholders about its CSR activities, improving speed, efficiency, transparency, and capacity to engage citizens. There is a particular need to strengthen communication on the thematic aspects of CSR, such as ethics and good governance, as well as on strategy and management. There is a need to further develop comprehensive CSR strategies that are integrated into the overall corporate strategy. In this sense, the importance of applying public evaluation models that lead to the improvement of political and administrative action in the field of CSR is clear. In addition, it is recommended to provide information on the impact of social, economic, and environmental policies on stakeholders to check whether their actions are responsive to society's needs. It reveals the need for CSR guidelines to improve local government information systems for dissemination through their websites. The FIIAPP indicators based on international standards and best practices can serve as a model for web dissemination. This will stimulate the continuous improvement of a transparent, ethical, and socially responsible governance, thereby strengthening trust and collaboration with the society. Furthermore, the dissemination of such practices in an accessible way can improve the effectiveness, efficiency, and accountability of these public entities in terms of sustainability, as well as reduce the time and cost of analysis and evaluation for citizens.

Originality value

The contribution of this article is the analysis of CSR communication through institutional websites, using a tool adapted to the specificities of intermediate local governments.