A New Accountability for Cultural Organisations

The SoPHIA proposal to innovate Sustainability Reporting

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Purpose – Cultural organizations, which are created to preserve, share and valorise cultural heritage (CH), are one of the engines of sustainable development and resilience of local communities and they need adequate tools to link with their audience and, more generally, with their stakeholders. Against this background, in this paper we highlight the main contributions of the SoPHIA model to innovate the Sustainability Reporting (SR) of cultural organisations.

Design/methodology/approach – The research proposition of this paper is to question whether the SoPHIA model, applied to the SR, can be proposed as a dashboard to help the management of cultural organisations to detect the main themes in which a CH project may create an impact on society.

Findings – The pilot case study revealed that the SoPHIA model could be usefully adopted in the drawing of the SR to detect and to monitor the main area of impacts of cultural initiatives.

Originality/value – Accountability is currently less developed by institutions/organizations of the cultural sector and also poorly investigated by scholars. The application of the SoPHIA model to the SR of cultural organisations could feed the process of engagement with their stakeholders and meanwhile it may represent a cognitive tool for managers to reflect on the results of their work.

Keywords – Holistic Impact Assessment; Sustainability Reporting; Cultural Organisations; Dialogic accounting

1. *Background*

In recent years, culture has been recognized as having a fundamental role in enabling sustainable development and resilience of local communities (UN 2015; UNESCO 2018). Indeed, culture is considered both the engine of sustainable development (Sacco *et al.* 2009; Cooke & Lazzeretti, 2008) and one of the main domains or pillars to measure sustainability (Nurse 2006; Cicerchia, 2021). Furthermore, due to the social and economic effects of the recent Covid pandemic on the social and economic fabric of our society, cultural heritage has been re-discovered for its potential role for communities to regain a sense of identity and shared values, and to overcome difficult moments (Garcia, 2021; Ginzarly, 2021).

Cultural organizations, which are created to preserve, share and valorise cultural heritage, are one of the engines of sustainable development and resilience of local communities (Bakhshi & Throsby 2009). In this vein, they need adequate tools to link with their communities and, more generally, with their stakeholders for the following reasons:
– to engage with all those who share the same cultural interests and passions to ensure the sustainability of participatory cultural initiatives. Previous literature revealed, indeed, that communication in participatory cultural initiatives emerged as an act of sensemaking that contributes to creating and nurturing participation (Biondi *et al.* 2020);
– to be accountable for the value created, and shared with their stakeholders to gain and maintain legitimacy (Piber *et al.*, 2019).

Accountability is certainly one aspect that is currently less developed by the institutions/organizations of the cultural sector and also poorly investigated by scholars (Carnegie, 1996). In order to be accountable, management needs first clear objectives to be achieved in the planning stage, defined as part of its governance process. To date, however, the vast majority of cultural institutions have developed a non-formalized planning process that is difficult to transform into legacy after a change in management. In Italy, even the State Museums, endowed with special autonomy under the Italian Law, which have made great progress in terms of product-process, supply system, technologies and communication, – except for some cases – still lack consolidated guidelines and practices for developing a strategic approach, which translates into accountability to stakeholders (Solima, 2022).

Given that communicating targets and results to stakeholders require a strategic planning process, there is a problem of governance of the cultural organizations themselves. In other words, the governing bodies

must be the first to show themselves responsive to the issue of identifying objectives for the cultural organizations, which in an integrated planning process cannot disregard the monitoring of both results achieved and the effects of their activities on stakeholders and society (Bruzzone *et al.*, 2021). Which, however, is not yet widespread.

According to the last EU cultural policy trends, the Participatory governance of Cultural Heritage Report (2018) states that protection and safeguarding, management and promotion of cultural heritage require effective multilevel governance and good cross-sectoral cooperation, involving all the stakeholders, from public authorities and professionals to private actors, civil society organisations, non-governmental organisations (NGOs) and the voluntary sector. This calls for a strong development of the participatory governance of cultural heritage, that is to say: new management practices and governance models that seek to actively engage all stakeholders, local and other communities in '*open, participatory, effective and coherent'* processes of governance.

In this vein, the sustainability reporting (also called 'social reporting' or 'mission reporting' - hereafter SR) of cultural organisations could prove to be an effective tool for planning, communicating and monitoring, as it aims to share with the stakeholders how the organization is contributing to sustainable development by means of the value created across the societal, environmental and economic dimensions. For these reasons, in line with the principles of the dialogic accounting (Brown, 2009), the SR could be seen as an effective tool for dialogue with the stakeholders (Bellucci *et al.*, 2019), or even a participatory management practice (Kingston *et al.*, 2019; Demartini *et al.*, 2020), especially for those cultural organizations characterized by a hybrid governance in which subjects with different institutional logics, such as public entities (i.e., local authorities, or expressions of central government), private for-profit and non-profit entities (such as foundations) and also civil society, participate in defining the objectives of the cultural programme, project or initiative.

However, the main models and standards of SR currently available to the practitioners (i.e. GRI standards, GBS guidelines for Italy), do not respond to the need of cultural organizations to create a close dialogue with their stakeholders for the following reasons:
–   they often disclose the value for stakeholders, by rephrasing financial reports without involving stakeholders in the assessment of the value they perceive;
–   they do not focus on the direct and indirect impacts created for the community, but only show some key performance indicators that refer generically to social and environmental impacts (e.g., in terms of number

of occupations generated and reduction of energy consumption);
– they lack of a holistic assessment of the impacts created by cultural activity on communities and, more generally, on society.

These above-mentioned gaps have been scarcely addressed by scholars involved in the study of sustainable management of cultural organizations.

A possible new approach has been proposed by a recent H2020 European project, called SoPHIA (2021), which aimed to draft a Holistic Impact Assessment model to evaluate investments on cultural heritage (CH) and that, we believe, could also provide effective insights and focal points in the process of drawing a SR.

The SoPHIA model adopts a multi-dimensional approach based on three axes (domain, people, and time) to:
• detect the main themes in which a CH project may create an impact on society,
• advocate for all people engaged in the intervention to monitor its impact,
• present a longitudinal perspective to measure the intervention's legacy over time.

The research proposition of this paper is whether the SoPHIA model, applied to the SR, can be proposed as a dashboard ("*a sort of table of Mendeleev's elements*") to help the management of cultural organisations to detect the main themes in which a CH project may create an impact on society.

Building on these premises, we selected an Italian cultural organization that represents an excellence for its governance model and for the quality of its management: the Polo del '900 (Turin, Italy), and we analysed its sustainability report. This aims at highlighting how the SoPHIA model could play a role in boosting the ability of cultural organizations to reach out to their stakeholders thanks to its implementation in their SR.

Our findings reveal also that the SoPHIA model applied to the SR could become, for the management of cultural organisations, a moment of self-reflection and awareness to identify future objectives/projects and expected impacts, thanks to a participatory process of evaluation (Baioni *et al.*, 2022). Yet, we posit that the SoPHIA model has the potential to trigger an integrated planning cycle to be adopted by the management of cultural organisations.

The remainder of the paper is structured as follows: section two presents the main feature of the SoPHIA model; section three presents the case study selected to apply the model; discussion and conclusions follow in section four.

2. *How the SoPHIA model can innovate the sustainability reporting of cultural organisations*

In recent years, an interesting debate questioning the possibility of using conventional approaches and metrics developed in managerial studies and based on numbers and indicators to measure and communicate the value created by art for society has risen (Holden, 2006; Radbourne *et al.* 2009, 2010; Chiaravallotti and Piber, 2011; Chiaravallotti, 2014; Chiaravallotti, 2016). Yet we need more insights on how cultural programmes, projects or initiatives can contribute to creating value for the society, what impact we can expect and how we can account for the results (Piber *et al.*, 2019; Cicerchia, 2022).

Furthermore, in public expenditure for safeguarding and enhancing our CH, there has been a switch from a logic of spending ("*it is important to allocate funds for culture*") to one of impact ("*it is important to give evidence of the impacts obtained from the cultural interventions*"). Literature in the field of art and culture policy-making defines impact as a demonstrable contribution to society and the economy and considers it as a proxy for public value and many approaches implicitly accept the supremacy of the economic paradigm (Belfiore, 2015).

However, we deem the construct of impact can be better explained when it refers to the evaluation of connected social processes. Theory of change (Rogers, 2014) defines 'impact' as those social changes that are reached and maintained through the interaction of a given programme or project and the changes they have generated with other factors and conditions. Positive and negative changes produced by a cultural heritage intervention, directly or indirectly, intendedly or unintendedly should be considered. Hence, when evaluating the impact of a cultural programme or a project, it is useful to consider the following questions:
• What has happened as a result of the programme or project?
• What real difference has the activity made to the beneficiaries?
• How many people have been affected?

To answer the above-mentioned questions, an innovative approach has been proposed by a recent H2020 European project, called SoPHIA (Marchiori *et al.*, 2021), which aimed to create a Social Platform for a Holistic Impact Assessment model to evaluate investments on cultural heritage (CH).

The SoPHIA model adopts a multi-dimensional approach based on three axes,that emphasizes:
• the multifaceted aspects of the impacts related to CH interventions (multi-domain);

• the complex interactions among stakeholders that can have different and sometimes conflicting interests on CH (people);
• the balance between current needs and the legacy towards the next generations (time) (see Fig. 1).

Fig. 1 – SoPHIA concept based on three-axis
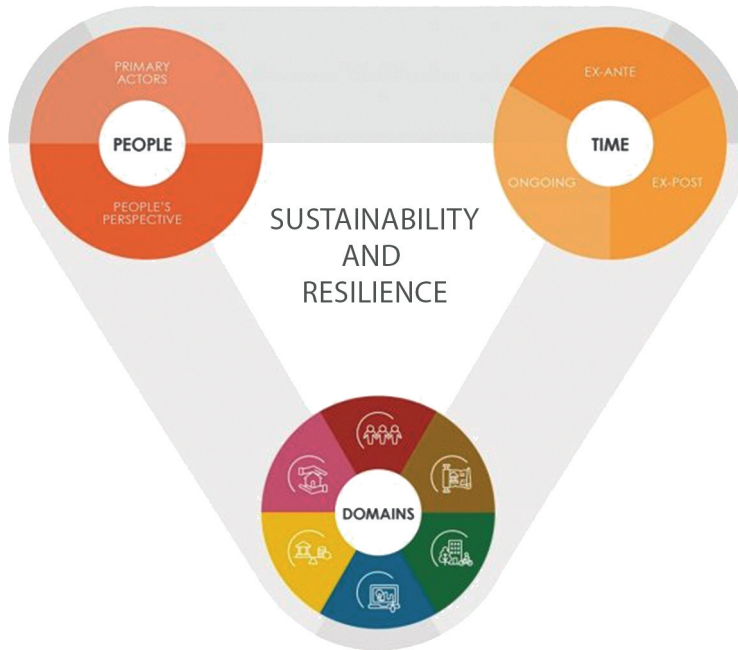
Source: Marchiori *et al.* (2021) chp. 4

2.1. *The multi-domain approach to detect and account for impacts related to cultural interventions*

The SoPHIA model shifted from the assessment of the impacts generated in the four traditional domains highlighted in literature (environmental, economic, social and cultural) to a new framework focused on areas of impact (themes and sub-themes) that are not necessarily attributable to a single domain. Relevant studies have already highlighted the potential interrelations between the four domains to detect impacts connected to cultural interventions (Yung & Chan, 2015; CHCfE, 2015), as well as unintended consequences of cultural interventions (e.g., Harris & Ogbonna, 2002).

The innovative approach proposed by SoPHIA starts from the analysis of the complex, intersectoral, and multidimensional nature of the impacts.

In fact, impacts are often conceived as unexpected, i.e., unrelated to any planned activities. Positive or negative impacts alike tend to be treated as surprises rather than as the expected effects or consequences of specific actions taken on specific impact areas expressly with the purpose of inducing a specific change.

From the research process that saw the creation of a social platform (Giovinazzo *et al.*, 2021) and the participation of a large number of researchers and experts to discuss on the main impacts related to cultural interventions, finally it emerged the SoPHIA model encompassing six main themes of potential impact: social capital and governance; identity of place; quality of life; education, creativity and innovation; work and prosperity; protection (Fig. 2, and for insights see Marchiori *et al.*, 2021; Arif *et al.* 2021; SoPHIA platform).

Social Capital and Governance. Social Capital is manifested through benefits derived from social networks (Bourdieu, 2018), and is an important asset for local development. Social Capital and Governance theme relates to the role that cultural heritage interventions can play in the creation of identity and feeling of cohesion, thereby enhancing the social capital of people interacting with it. However, CH interventions may support, or even undermine building of societal trust.

Identity of Place. This theme emphasises the importance of CH in defining and constructing identity and belonging. It refers to the role of CH in the construction of communities (Anderson, 2006) and as part of national tradition (Hobsbawm & Ranger, 2012). The use of space is also central in the identity of place, both in the context of heritage-led regeneration and adaptive reuse and in the intervention's design and relation with the surrounding cultural landscape.

*Quality of Life***.** CH plays an important role in the quality of life of groups as well as individuals living in the urban environment. High quality interventions in heritage are recognized as contributing positively to local communities' quality of life through improved attractiveness of the area, improved connections between people and the built environment, as well as an increased sense of belonging. Subthemes that characterize this area of impact are: living conditions, peace and safety, social life, environment, regional and local development.

Education, Creativity, and Innovation. The assessment of an intervention through this theme allows for a deeper exploration of its educational potential. It can be a learning experience which is organised around all three forms of education; formal, non-formal and informal. Within this spectrum, the exploration of what people learn is a question, that is explored within this theme. The arts and creativity topic explores the role

of the intervention in facilitating creative and arts activities. This theme also analyses the facilitation of research and innovation in planning, implementation and monitoring through the intervention.

Work and Prosperity. In the last ten years, international policy documents and reports promoted by international institutions (Europa Nostra, UNESCO) have recognized the wide spectrum of economic impacts related to CH interventions. As a result of the interaction with the stakeholders, it was decided to use the term «prosperity», considered by the UN Agenda 2030 to measure progress (People, Planet, Prosperity, Peace, and Partnerships) (UN Agenda 2030). Namely, prosperity is assessed through the analysis of employment, local cultural production, tourism economy, economic attractiveness, social innovation, and entrepreneurship.

Protection. The Protection theme refers to the protection of the CH from natural and human related risks. In addition to environmental risks, human related factors carry the potential to burden existing risks and create additional ones. The theme highlights the need of integrating culture into climate action, through analyzing key factors such as practices related to tourism, the use of resources, and the nature of management practices as part of a CH intervention. Potential impacts include over-tourism, conflicts, increased carbon footprint, and damage to the cultural ecosystem(s).

Fig. 2 – SoPHIA Model - Themes and subthemes

SOCIAL CAPITAL AND GOVERNANCE

INCLUSIVE ACCESS

PARTICIPATION AND ENGAGEMENT

SOCIAL COHESION

PARTNERSHIPS AND CULTURAL COOPERATION

GOOD GOVERNANCE

EDUCATION, CREATIVITY AND INNOVATION

EDUCATION

AWARENESS RAISING

RESEARCH

DIGITIZATION, SCIENCE & TECHNOLOGY

ARTS AND CREATIVITY

IDENTITY OF PLACE

IDENTITY AND MEMORY

VISIBILITY AND REPUTATION

CULTURAL LANDSCAPE AND AESTHETICS

HERITAGE-LED REGENERATION AND ADAPTIVE RE-USE

WORK AND PROSPERITY

EMPLOYMENT

LOCAL CULTURAL PRODUCTION

TOURISM ECONOMY

ECONOMIC ATTRACTIVENESS

SOCIAL INNOVATION AND ENTREPRENEURSHIP

QUALITY OF LIFE

LIVING CONDITIONS

PEACE AND SAFETY

SOCIAL LIFE

ENVIRONMENT

PROTECTION

SAFEGUARDING AGAINST ENVIRONMENTAL RISKS

SAFEGUARDING AGAINST HUMAN-RELATED RISKS

GREEN MANAGEMENT AND DEVELOPMENT

USE OF RESOURCES

Source: Marchiori *et al.* (2021) chp. 4

2.1.1. *What is new in the SoPHIA multidomain approach*

As far as the implementation of the SoPHIA model to detect and account for impacts of cultural organisations, there are manifold innovations to underline.

The first innovation refers to the identification of the main areas of impact through a debate involving scholars and experts. This process, similar to the one that has been applied for years in the Anglo-Saxon world to identify generally accepted accounting principles (GAAP) allowed to reach a consensus on what are perceived as the main areas of expected/achieved impacts related to cultural interventions. This should allow an easier and more widespread application of the SoPHIA model in practice.

The second innovation of SoPHIA model lies in detecting interconnections/crosscutting issues and countereffects among themes and sub-themes. Themes and sub-themes are not to be considered as separate entities. In fact, many of them interrelate in more than one way, both positive or negative. Looking at the whole picture and at the interconnections between sectors allows to identify relevant issues to be tackled. When assessing a CH intervention, it is important to include the analysis of countereffects to be aware of (possible) undesired or harmful impacts to people and the environment.

As it aims at generating a holistic perspective, one of the distinctive traits of the SoPHIA philosophy is its comprehensiveness.

Finally, the SoPHIA model builds bridges across the various disciplines involved. This represents a way out of the conventional silos-based approach in the social sciences, which does not implies dismantling the silos, but rather creating areas of controlled merge among them. Each discipline – economics, sociology, cultural anthropology, – retains its own identity, and conceptual framework; and the model guides the interactions among all of them; thus, defining crossover areas and perspectives, potentially able to capture new phenomena and to look at them with enhanced tools (Cicerchia, 2021).

This explains why SoPHIA does not start with a list of indicators. In the classical silos-approach, each discipline produces a list of variables (indicators) to measure, each related to a theoretical frame of reference. Instead, SoPHIA starts with a description of complex domains, themes, and subthemes that describe possible impacts of interventions on CH, which emerge from a multi-discipline approach.

Then in the implementation of the model, the great challenge is to identify tailored indicators that are expressive of the impacts to be measured. As regards this issue, an innovative aspect of the application of

the SoPHIA model is the relevance of qualitative indicators (i.e. people perspective on the quality of intervention) and not only quantitative ones in the evaluation of impacts.

2.2. *The people's perspective is important to assess impacts*
People-axis is based on the fact that as many perspectives as possible need to be considered when aiming to assess impact in view of sustainability and resilience. Ensuring that all stakeholders get a chance to voice their concerns is seen as a requirement of a successful holistic assessment.

Therefore, the network of stakeholders needs to be identified in order to give evidence if and how their voice is considered in the assessment of impacts.

Stakeholders may include funders, managers, beneficiaries, artists, business and creative firms, educators, visitors/beneficiaries of the interventions, people who live in the surroundings or engage with the area, NGOs and institutions.

The SoPHIA model suggests some focal points for the involvement of stakeholders that could also be adopted for the evaluation of the results presented in the SR, specifically to:
• define a stakeholder map;
• involve the stakeholders in the weighing of the criteria and in choosing the measures to be collected, with reference to the multi- domain framework;
• collect «people's perspective», according to a subjective angle that aims to catch the different opinions on impacts;
• pay a specific attention on communication and engagement methods, avoiding intimidating not-expert/not-educated people (cultural gaps can be significant excluding factors);
• submit to the stakeholders the interpretation/analysis of the results, in order to receive their feedback (especially on those topics they disagree with) to obtain their review and to make explicit the main areas of disagreement.

It should be underlined that identification, intensity and how stake-holders are included in the impact assessment process can make a difference in the drafting of the SR. The latter from a mere institutional marketing tool can become a means of dialogic communication with stakeholders. For this reason, for the sake of transparency, it will be important to preface the SR with a methodological note in which all these aspects are made known.

2.3. *Time axis*

The time axis of the SoPHIA model defines at which moment the assessment takes place. The SoPHIA model is useful in all key moments of the life cycle of a CH intervention and beyond (ex-ante, on-going, ex-post). Worthwhile to be translated also for SR, since it might be challenging for cultural organisations to focus on the concept of impact, instead of outcome. In fact, impact may change over time, as subsequent events unfold. A planned impact should be measured ex ante, while an unplanned impact can be reconstructed only ex post.

3. *Findings from the case-study*

In this paragraph we focus on the Polo del '900 SR narrative and we will provide some insight on the match between the themes (and sub-themes) of potential impact included in the SoPHIA model and those considered in the Polo del '900 SR.

Polo del '900 is a non-profit foundation in Turin, Italy, with the mission of safeguarding the values of the Resistance and the Italian Constitution, democracy and freedom. It is an institutional initiative, promoted by the municipal administration of Turin, the Piedmont Region, and the Compagnia di San Paolo Foundation, one the main banking foundations in Italy. Polo del '900 is a multi-level entity, encompassing 25 local organizations; also, it can be considered as an innovation hub, since the 25 participating partners implement cultural programming through co-planning and a constant exchange of ideas among them.

Polo del '900 was previously selected as one of the case-study to test the SoPHIA model (Baioni, 2021) and it was also interesting to analyse its SR.

Since its establishment, the Polo del '900, has published its SR as a reporting and communication document highlighting the contributions of the institutional bodies that represent the founding entities. It is a document edited by a specific staff dedicated to monitoring the relations with the audience and it is based on the principle of transparency and accountability, with the aim of informing and communicating to stakeholders the main interventions and the results achieved in relation to the objectives set by the board of directors.

The latter has to be accountable to funders and founders, as well as to the 25 local partners, users, scholars and citizenship. Hence accountability is a fundamental element for the cohesion and survival of the organization over time.

Drawing on previous research (Asselle 2021, Baioni *et al.*, 2022), the

similarities and discrepancies between the content of the Polo del '900' SR and the spectrum of themes proposed by the SoPHIA model are hereby summarised.

Polo del '900' SR is very easy to read. Moreover, the document structure allows the reader to grasp the logical link between objectives, actions, results and measurements, up to hypothe-sizing future prospects.

As for the impact, the SR outlines the initiatives and their outcomes, with respect to the following objectives, set by the board of directors:
• *developing and testing models of collaboration and project integration between associations/partners and Fondazione Polo del '900;*
• *implementation and empowerment of the organizational structure;*
• *functional interventions to improve users' experience;*
• *identity strengthening and cultural positioning of the heritage valorisation;*
• *implementation of audience development and audience engagement projects;*
• *creation of partnership, sustainability models and economic networks.*

The themes of the SoPHIA model mostly align with those used by the Polo del '900 to describe their interventions and identify their areas of impact. In fact, data gathering about the occurrences of the keywords demonstrates how some of them are particularly recurrent and clearly indicate the presence of relevant themes: *participation, inclusion, education, training, education, involvement, innovation.* These are, in particular, the words around which the expected impacts unfold.

The search for the themes and sub-themes proposed by the SoPHIA model, the subsequent attempt to attribute them a certain degree of relevance and the comparison between declared intentions and measured feedback, leads to the affirmation that the six themes proposed by the SoPHIA model (i.e. *social capital and governance; identity of place; quality of life; education, creativity and innovation; work and prosperity; protection*) would all seem to have been allocated a uniform level of importance, which stands at the top.

Also considering the difficulty, for the reader, in discerning the different levels of relevance of the various themes, it would seem that all the initial goals were achieved without discrepancies or margins of dissatisfaction. This leads us to suppose that it is not considered consistent with the purpose of the SR to communicate to stakeholders any failures, counter effects or deviations regarding objectives and expected impacts. This is consistent with the lack of guidelines, self-assessment grids and common tools for the cultural sector that facilitate the accountability process of cultural organisations. Even when a SR is available, is difficult to have a complete, consistent and effectively critical report.

4. *Conclusions and future research*

In this paper we highlighted the main contributions of the SoPHIA model to innovate the SR of cultural organisations:
• the SoPHIA model requires the involvement of people in the measurement of impacts and, thus, it can be considered a useful tool for communicating with the various stakeholders in a dialogic accounting perspective;
• the application of the SoPHIA model to the SR could feed that process of information exchange with communities and citizens, thus making cultural organizations more open, dynamic and learning, thanks to the creation of collective knowledge;
• the SoPHIA model, by reporting the results of the activity in the light of the measurement of impacts (positive and negative), may represent a cognitive tool for managers to reflect on the results of their work and revise the objectives and actions accordingly.

The case study analysed revealed that the overarching model of SoPHIA could be usefully adopted in the drawing of the SR of Polo del '900 to detect and to monitor the main area of impacts of their cultural initiatives.

Most of the main themes addressed by the SoPHIA model are already embedded in the narrative of the SR but there is a lack of systematization of the relevant impacts and above all a lack of a holistic method of measuring them.

The implications of our study are manifold.

First, this study contributes to the debate on the evaluation of the value created by cultural initiatives. The measurement of value cannot take place in an organization-centric perspective but must be an expression of the perceived value by the communities that revolve around cultural organizations. This could be an innovative approach also for the drawing of the SR.

Second, this study also proposes a new path of self-reflection for strategic purposes useful for managers and professionals of cultural organizations.

In fact, the SoPHIA model can be considered as a space for action. From a gap analysis between the objectives and priorities declared by the organization and the impact assessment results, it may emerge points of lack, strengthening and consolidation. Hence, the SoPHIA model is a spectrum of possibilities that can be negotiated with decision makers and evaluated with stakeholders.

Finally, we deem that applying the SoPHIA model to the SR of cultural

organizations implies the identification of the priority themes, the objectives and actions to be implemented with the related impact indicators, the milestones and all the operationalization steps. In this journey, it is important to start from the shared definition and measurement of impact, which entails the generation of "changes in the lives of people and their societies" (Ebrahim and Kasturi Rangan, 2014). Hence, a strategic approach can be implemented in cultural organisation as the consequence of this effort.

This last consideration opens up to future research strands to test the SoPHIA model applicability in the planning and design phase of the initiatives of cultural organizations. In fact, it should not be forgotten that the SR is useful for those more advanced institutions that are also concerned with being transparent in their choices. Not all cultural organizations have the resources and skills to use sophisticated and formalized managerial tools such as the SR. Therefore, it will be useful to understand if and how, depending on the context, the SoPHIA model can be used ex-ante in the planning process. The resulting interpretative grid proposed in the SoPHIA model is open and may be adjusted to accommodate different needs in contexts differing in scale, relevance, content, as the evaluation endeavour is typically one with a variable geometry.

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