Full Length Research Paper

The joined-up strategic planning of cultural service provision: What are the routes of accountability?

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The debate on accountability in collaborative working for public service delivery is still opened. However, the literature shows research challenges in extending knowledge on critical issues on routes in which accountability are adopted in the Joined-Up Government. This is the reason why public management literature focused on case studies within joined-up services provision. Notwithstanding, an extended understanding on joined-up strategic planning and delivery in culture heritage sector is also needed. More specifically, this research aims at investigating how the Resource-Based Management Theory can affect the accountability effectiveness of the strategic planning within the Joined-up cultural heritage provision. In order to achieve this aim, a case study on an Italian Strategic City was carried out. The evidences demonstrate how the Resource-Based Management in joined-up cultural service strategic planning and delivery fosters accountability. The new conceptual model provided by this case study opens up new research streams on performance measurement and management aligned to the routes of accountability in the joined-up strategic planning and delivery. Considering the social-economic implications of a good management of cultural heritage, these investigations could contribute to improve the quality of life and the welfare of the society.

Key words: Joined-up government, resource-based management, Italian strategic city, cultural heritage, strategic planning, accountability.

INTRODUCTION

How to improve the quality of public services in terms of outcome is still been debated at international level (Lowe, 2013; Bryson et al., 2015). In response to that, an increasing concern on the management of public services from a single perspective (that of the local government) to a broader one (that of the stakeholder) has been spreading in the public sector research (Wiesel and Modell, 2014). The modernising government agenda across the world sprung up the joining-up model of delivering public services (Osborne and Strokosch, 2013). This seems particularly suitable for providing "complementary" services, such as health care and social services (Hodges, 2012). The complexity associated with those public services emerges, also, in managing cultural heritage. This is a huge sector which encompasses tangible (museums, theatres, archives, architectural sites,
etc.) and intangible (performing art, publishing industries, recording industries, copyrights, etc.) cultural assets (Scott, 2016). Majority of them are owned by public entities. Regardless of the ownership, cultural heritage is a “matter of public interest” because of its potential socio-economic impact on the society. According to Zan et al. (2007), cultural assets are “not subject to private law (which regulates social interaction), but to a specific public law (which governs public administration and its relationship with citizens)”. On this basis, the study focuses only on cultural heritage owned by local governments, which can choose to manage them in-house, in outsourcing or through a joined-up working.

It is generally recognised that pressure to do “more with less” has sprung up public sector reforms as well as the development of the Resource-Based Management in any public context (Arnaboldi et al., 2015; Cepiku et al., 2016). In order to face the austerity in creating public value, any municipality has to be able to manage a system of internal factors and external conditions affecting the efficiency and effectiveness of the public service provision. In this perspective, a fruitful approach comes from the Resource-Based Management.

Acknowledging the call for more investigations on strategic management in public sector (Knutsson et al., 2008), combined with the Joined-up Government framework (Hodge and Grave, 2018), this study aimed to develop knowledge in joined-up strategic planning with particular regard to the cultural service provision. In order to achieve this aim, an explanatory case study, within the Italian Network of Strategic Cities, was developed.

The expected results are consistent with the idea that strategic planning represents a good practice for improving the quality of cultural service, according to the Resource-Based Management Theory. Moreover, the joined-up approach of the strategic planning reinforces the need to apply accountability not only at the end of that process, when the results are already achieved, but also in the relating follow-up.

Theoretical framework

The Joined-up Government

Since the ‘80s, public administration has been reformed at the international level, according to the New Public Management (NPM) paradigm. The need to improve the “value for money” in managing public services has encouraged forms of collaborating working among public, private and no-profit organizations (Ferlie et al., 2007).

Hence, public management literature has given an increasing attention to the cross-sectorial collaboration matter and it has developed theories and empirical analysis (Bryson et al., 2015; Morris and Miller-Stevens, 2015). More specifically, the shift from the New Public Management to the New Public Governance has opened new fields of study on the forms of collaboration in managing public services (Osborne, 2010). Even though recent studies have highlighted some difficulties in having a clear definition of ‘collaboration’ (Bryson et al., 2015; Morris and Miller-Stevens, 2015; Hodge and Grave, 2018), many collaborative practices have been encouraged under the “Joined-up Government” approach. This term, introduced by the UK Labour Government Modernisation Agenda (1997-2010), encompasses all that forms of collaboration (public-public partnership, co-working, joined-up-working, networking and co-production partnership) in which public organizations work with each others and with private or not-for-profit organizations (Hodges, 2012). The Joined-Up Government is based on an overview of the public actions, a global strategic approach and a coordination policy (Chow et al., 2007). In addition, there are several motivations to encourage the Joined-up Government approach such as that of Pollit (2003: p. 35):

“First, situations in which different policies undermine each other can be eliminated. Second, better use can be made of scarce resources. Third, synergies may be created through the bringing together of different key stakeholders in a particular policy field or network. Fourth, it becomes possible to offer citizens seamless rather than fragmented access to a set of related services”.

These motivations change the organizational and the inter-organizational culture and require a new accountability system. In Joined-Up Government, the latter is twofold: vertical accountability and horizontal accountability (Hodges, 2012). The latter is concern with the accountable relationships across the organizations or departments for the shared goals, outputs and outcomes. Vertical accountability, instead, refers to a hierarchical and formal approach of government, where bureaucrats are accountable to the higher levels for their outputs and politicians are accountable to the citizens for their goals, output and outcomes.

Considering the research challenges (Hodge and Grave, 2018), this study aims at understanding the routes of accountability adopted in practice for sustaining the joined-up government approach.

The Resource-Based Management for cultural heritage service provision

The joining-up provision of public service allows local government to develop a “participatory governance” based on a “joined-up” strategic planning. Therefore, the shift from the local government (municipality) perspective to a joined up government one (partnership) encourages the meta-planning which involves the development of a “collaborative” strategic planning (Bovaird, 2008). At the starting phase of the latter, there is the political openness to cooperate with other organisations (private or not-for-
profit) for delivering services to the citizens. This managerial choice can be affected by a municipal "strategic" way of reasoning, which obviously must overcome the mere budget-based decision. In order to achieve the awareness of the advantages (such as efficiency, effectiveness and quality), which will come from the joined-up model of provisioning, a Resource-Based Management has to be developed. That theory, applied to the public context, identifies the "System of Resource Management Factors" (Knutsson et al., 2008). It includes internal factors, such as Resources ("The ability to work with goal implementation"), Capabilities ("What the municipality does") and Goals ("What the municipality wants to do"), and external conditions (local conditions and historical decisions). In details, resources refers to the organizational or human ones, addressed for goal implementation. They also encompass routines and organizational processes. Capabilities are linked to the ability of the municipality's resources to produce public services and processes. This internal factor, additionally, includes the capability to manage changes by making adaptation to the previous objectives and to the resources allocation. Goals are linked to the objectives of the municipality as a whole and to those ascribed to the municipality's departments. External conditions are connected to local factors such as the amount of municipality budget or the financial funds allocated, for "historical" decisions, to the municipality by the State or Regional budgeting (Figure 1).

According to the conceptual model aforementioned (Figure 1), the interplay of these factors (both internal and external) enables local government to choose the pattern of actions for handling its resource management. Hence, municipality should be more consciousness of the convenience to choose the joined-up working for delivering public service. From this reasoning, the need to share information among partners engaging in the joined-up working comes up (Schau et al., 2009). The objects of these information flows is indeed concern with both internal factors (resources, goals and competences within the partnership's borders) and external conditions (EU policy, national and regional legislations on public matter, the competitiveness of public services supplied in different public administration contexts, etc.).

As Weber and Khademian (2008: p. 343) reported: "the sending, receiving and integration of knowledge is fundamental to the effort to build capacity for performance and accountability". The process of integrating and sharing knowledge represents itself an exercise in accountability, whereas partners and other stakeholders-up and down the formal political authority structure, are constructively engaged in the service planning and management (Bovaird, 2007). Therefore, if the municipality engages other organizations in the decision making process, the latter have to act in all phases of the strategic planning process. Participation and engagement are crucial for building capacity in managing public service. Moreover, the stakeholder participation is based on the values of democratic governance such as trust, reciprocity and legitimacy (Talbot, 2008; Fung, 2015).

According to the theoretical framework aforementioned, the Italian cultural heritage service provision has been chosen as context of the study. This choice is mainly due to the fact that partnership among public, private and voluntary organisations has been encouraged by local governments for providing the so-called "complementary" services characterized by a hybridisation of expertise, such as health care, social services and cultural ones (Kurunmäki and Miller, 2006).

The capability of the local public museums, archives, libraries to face the challenge of the global crisis lies on the openness towards innovation, applied at the governance as well as the management levels. The shrinking public budget addressed to the cultural heritage has boosted this awareness among cultural organisations
(Zan et al., 2015). Networking as capability to interact with other organisations, operating in the same sector or in any other ones, represents itself an innovation (Evald et al., 2014). On this basis, the research questions to which this study attempts to answer are the followings:

1. If and how the Resource-Based Management fits in with the joined-up strategic planning on cultural heritage service provision;
2. If and how the vertical and horizontal accountability are fostered by Resource-Based Management in the joined-up government context.

**METHODOLOGY**

This study adopted a qualitative research method, based on the interpretative methodology (Mason, 2002). The case study was chosen in order to obtain an in-depth knowledge on the specific context investigated (Kalu and Bwalya, 2017). Indeed, that research method enables one to answer "if" and "how" questions (Yin, 2014), the same structure of those formulated for carrying out this case study.

In order to achieve the research aims, the latter was investigated by using a mixed information sources, in order to validate the findings from the documental analysis and the face to face interviews (Creswell, 2014).

Firstly, documental sources, like the Strategic Plan and the Dossier of the projects, available on transparency section of the Municipality web site, were gathered as data documenting the reality studied. These data are composed of texts which have been analysed as a complementary research to another one, the face to face interview. This research strategy is recommended, because the documents are originally constructed for a specific purpose, even though they should be applied as secondary sources for contextualizing the study. However, they cannot be used as a stand-alone method. The findings of the documental analysis should be validated by interview’s statements (Flick, 2018).

At second stage of the research methodological process, face to face interviews were carried out by applying the problem centered approach. The latter represents a qualitative research method, which combines interview with a short questionnaire on the main issues of the topic under discussion (Witzel and Reiter, 2012). This structure was suitable for the case study, with regard to the research aims and the interviewers chosen. Indeed, the problem centered interview is aligned with the aim at enlarging the knowledge of the topic investigated, by engaging the key actors of the process (in this case study, the joined-up strategic planning for cultural service provision).

In addition, the short questionnaire was delivered before the interviews in order to acquire a more in-depth and reflective answers. The problem centered interviews carried out in the case study were guided by the following questions:

1. What were the main issues behind the joined-up strategic planning?
2. In the strategic planning of cultural heritage service provision, how were the capabilities acquired?
3. If and how did the stakeholder participation become engagement?
4. Which were the main strengthens and weakness of the joined-up strategic planning?
5. Did accountability among the project partners occur (horizontal accountability)?
6. What about the accountability between the partnership and the citizens (vertical accountability)?

Although, this research method implies a bias (the focus on the interviewee's view of the issue around which the interview is centered), this study has attempted to overcome this limitation, through the triangulation of perspectives (the project leader and two joined-up partners of cultural heritage service provision).

Finally, the qualitative research design was based on an "explanatory case study", because it aims at explaining the reasons of a managerial accounting practice in a specific context (Ryan et al., 2002). According to this research method, if the theory is not able to provide a meaningful explanation of a practice, a new theoretical development is needed. On that basis, the case study contributes to producing a new conceptual model.

**THE CASE STUDY**

**An overview**

The joined-up strategic planning of the cultural heritage services provision in Pesaro, Capital City of the “Marche” Region in the Centre of Italy, was explored. The reason of this choice is the following highlighted.

Since 2001, Pesaro Municipality has promoted and participated in the Italian Network of Strategic Cities (Rete delle Città Strategiche - ReCS) to debate and share opinions and experiences on strategic planning features for local governments.

Hence, Pesaro Municipality has implemented a great participatory (stakeholder engagement) and integrated (intra and inter-organisational collaboration) approach to strategic planning. The joined-up government path was defined by Pesaro Municipality in its Strategic Plan as follows:

"Strategic planning is a process of voluntary cooperation between public and private organisations, undertaken in order to carry out a plan of actions in the medium-long term“. In doing this, Pesaro Municipality was one of the first Italian cities (as Florence, Venice, Trento and Verona) in implementing a joined-up strategic planning. This also has been considered an Italian best practice for strategic management approach and for its transparency (Mazzara, 2009).

In addition, among the Italian Strategic Cities, Pesaro has coordinated its strategic planning by creating an internal coordination unit, named Urban Center. The Pesaro Municipality has adopted a co-operating method through a preliminary Memorandum of Understanding between Urban Center and 26 organisations (public, private and not-for-profit). According to that agreement, six Committees has been created in order to discuss strategies on the following themes: Entrepreneurship Attraction, Internationalization and Promotion, ICT, Local Welfare, Territory and Cultural Heritage. Among them, this study focuses on the cultural strategy. The case study was carried out through the analysis of the documental sources (such as the Strategic Plan and the Dossier of Projects - http://www.pianostrategico.comune.pesaro pu.it). In addition, local politician (the Municipal Vice-Mayor, who also is the municipal executive of Pesaro Cultural
Heritage Department) and other local stakeholders (the Urban Cultural Expert and the "Bobbato Library" Association's Member) involved in cultural heritage projects have been interviewed.

**Results from the documental analysis**

Over the last decade, Pesaro Municipality has raised the need to cooperate with other organisations (public, private or not-for-profit) for delivering complementary services based on public goods. This approach has arisen from the difficulties in managing in-house in increasing complexity of the economic and social context. Pesaro municipality turned from a bureaucratic approach to a joined-up one, that involves skills, know-how and resources outside its boundaries. That approach has been implemented in the whole strategic planning (in the cultural heritage sector). Indeed, from the beginning of the strategic planning, the dynamic relationships among partners have been characterized through meeting, seminars, conferences and committees. These actions, coordinated by the Urban Center, were planned for jointly defining the strategic goals, which are parts of the System of Resource Management Factors ("What the municipality and the joined-up partners want to do in delivering complementary public services").

The engagement of other organisations has been increased during the process (Figure 2). In the first stage of the strategic planning, the joined-up process engaged more than 130 people from 43 different organisations. Moreover, 6 strategic committees, one for each strategic theme, were set-up (the Culture Committee was made up of 23 public entities, private and not-for-profit organisations). The first Memorandum of Understanding was agreed upon by 26 partners in 2001. Afterwards the Strategic Plan and the Dossier of Projects were presented to the local community at the "Strategic Conference" arranged by the partnership in July 2002. Then, in 2004, Pesaro Municipality promoted the institution of the Italian Network of Strategic Cities through the inter-institutional agreement with Turin, Florence, Venice, Trento and Verona municipalities. Besides two other agreements with Marche Region were set-up for financing strategic projects relating to the sustainable development and the innovation technologies.

Pesaro, in partnership with other Italian Municipalities, Universities, Associations and Research Centres, has fostered the stakeholder engagement and the accountability through an e-government initiative: "E-DEMocracy/Piano Strategico (e-demps)") project. The output of that project was the strategic plan website, which has been designed and implemented in order to increase the stakeholder participation and the interactive
“dialogue” with citizens.

On this basis, the joined-up working has implied a “sharing of information” among all relevant stakeholders: public, private, not-for-profit organisations and citizens. The e-demps project allowed Pesaro Municipality to fill the gap in resources, expertise and capabilities and to make its strategic process more accountable.

The Pesaro Strategic Plan is structured as an Action Plan, considering that each strategic theme (named “Area”) is made up of various “Actions” and “Projects”. The development of these Actions and Projects has ensured both the ability to work goals implementation and the municipality capabilities. All strategic projects include about 70 organisations and 250 people.

Also, in this case, the internal factors (resources, goals and competencies) and the external conditions (EU policy, national and regional legislations, etc.) were considered in a joined-up perspective. Each project joins human resources and competencies, adds new technical expertise, raises more funds, and integrates different policies (at local, regional, national and European level). Focusing on the “Area 2: Cultural Heritage” the Strategic Plan includes four Actions, each one articulated in different Projects (Table 1). Each project has been planned by developing a strategic approach, which includes the following items:

1. The project objective (public value to create)
2. The analysis of the “state of art” (or in other words, the analysis of the municipality resources)
3. The vision of the project (the strategy formulation for this approach)
4. The outcome of the project
5. The feasibility (based on SWOT analysis)
6. The joined-up partnership
7. Benchmarking
8. Synergies (with other projects including in the Pesaro Strategic Plan)
9. Financial resources (Local or EU Funds)
10. Timing and scheduling
11. Expertise for the strategy’s implementation

Any single item of the strategic approach aforementioned has been reported in a specific paragraph of the Pesaro Strategic Plan. This is accessible on the Pesaro Municipality web-site (http://www.pianostrategico.comune.pesaro pu.it/index.php?id=2135).

Focusing on the Project 18 “Integrated Cultural Heritage System”, the double perspective of the single Municipality and of the joined-up partnership springs up across the 11 items of the strategic approach aforementioned. From the analysis of that project, the Resource-Based Management approach on the joined-up cultural heritage provision emerged. The System of the Resource Management Factors includes as internal factors, the following:

1. The Joined-Up Goal (1 - The project objective), that concerns the creation of an innovative and integrated network of cultural organisations in order to preserve and enhance tangible and intangible cultural values, through a bottom-up strategic planning;
2. The Joined-Up Resources, identified at Municipality (2- The analysis of the "state of art") and joined-up partnership levels (6- The joined-up partnership), on the basis of the SWOT analysis (5- The feasibility) and in relation to the goals and the vision of the project;
3. The Joined-Up Capabilities, which come out from the discussion on the joined-up partnership composition (6- The joined-up partnership), on the gap in the expertise required by the project (11- Expertise for the strategy's implementation) and on the inter-relationships with other projects included in the Strategic Plan (8- Synergies).

The External Conditions, included in the System of the Resource Management Factors, refer to the fund-raising (9- financial resources) as well as to the social and economic impact of the project (4- The outcome of the project).

From the “Dossier of Projects” the joined-up working modes are clearly disclosed. The formulation and the implementation of the cultural heritage strategies are both discussed at the Working Participants Table, coordinated by a Project Leader. The latter is always coincided neither with the Manager of the Pesaro Cultural Heritage Department nor with other public organisations (Table 1).

Moreover, the hybridizing competences, required by the strategy planning within the cultural heritage sector, emerge from the joined-up partnership composition. The number of the partners and their competences change in relation to the complexity of the cultural heritage project. Another important aspect is the “sharing” knowledge among partners. The Dossier stresses the pivotal role of the information sharing for enabling the integrated Cultural Heritage System. The engagement mechanism suggested by the "sharing" knowledge is represented by the e-government, which also has been adopting for making Pesaro Municipality accountable towards the citizens.

Results from the face to face interviews

The consistency of the Pesaro strategic planning approach with the Resource-Based Management framework has been validated by the face to face interviews to Municipal Vice-Mayor and to the Urban Cultural Expert and the “Bobbato” Library Association’s Member. They are guided by the five questions previously mentioned in the methodology section of this study.

The first question asked sought to find out the reasons underpinned by the joined-up strategic planning. The need to fill the gap in resources and competencies within
Table 1. The Pesaro Cultural Heritage Joined-Up partnership.

<table>
<thead>
<tr>
<th>Action 6: To Enhance cultural heritage</th>
<th>Project leader</th>
<th>Joined-Up Partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project 18- Integrated Cultural Heritage System</td>
<td>Public manager of Pesaro Cultural Heritage</td>
<td>Coop, Bank Foundation, Rossini Opera Festival, Urban Center of Pesaro, Pesaro Municipality, &quot;Marche&quot; Region</td>
</tr>
<tr>
<td>Project 19- Urban Museums Network</td>
<td>Bank Foundation and Pesaro Municipality</td>
<td>Bank Foundation and Pesaro Municipality</td>
</tr>
<tr>
<td>Project 21- Pesaro: City of Studies</td>
<td>Not developed yet</td>
<td>Confederation of the workers from Commerce and Tourism Sector, Trade Unions, Coop, Rossini Opera Festival</td>
</tr>
<tr>
<td>Project 22- Urban and Cultural Timing</td>
<td>Pesaro Municipality</td>
<td></td>
</tr>
<tr>
<td>Project 23- Pesaro: Accessible Town</td>
<td>This project is encompassed in Area &quot;Local Welfare&quot;</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Action 7: To develop the architectural cultural heritage</th>
<th>Project leader</th>
<th>Joined-Up Partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project 24- To Re-vitalize the Architectural Cultural Heritage</td>
<td>This project is encompassed in Project 25</td>
<td></td>
</tr>
<tr>
<td>Project 25- The quality of the Architectural Cultural Heritage: The Urban Paths</td>
<td>Architect (registered in the Architects List) and urban cultural expert</td>
<td>Professionals of the matter</td>
</tr>
</tbody>
</table>

| Action 8: To create a network of cultural cities | Project 26- "Marche", Region of the plural cultures | "Marche" Region - Cultural Heritage Department | Bank Foundation, Pesaro Municipality, Manager of the Ecclesiastic Cultural Heritage, Province of Pesaro and Urbino, Pesaro Municipality, "Marche" Region, Urban Centre of Pesaro |
| Project 27- Memorandum of Understandings for enhancing "Marche" Cultural Heritage | "Marche" Region - Cultural Heritage Department | Art Academy of Urbino, Urbino High Schools, Urbino Municipality |
| Project 28- Art Laboratory | High School of Art Industries (Urbino) | |

| Action 9: To develop the urban cultural environment | Project 29- School, Enterprise and Entrepreneurial Culture | Industrial Association | Coop, Science High School, Technical High School, Trade Union, Province of Pesaro and Urbino, Hotel High School Communication Agency, Project Consulting, Pesaro Municipality, Trade Union |
| Project 30- City Communication | Communication Professionals | |


the local government represents the main motivation that led Pesaro Municipality to implement a joined-up working in delivering public service. In fact, the interviewee provided the following remarks:

"Since '90s', Pesaro Municipality had felt the need to adopt new policies and managerial tools to support an «active participation» of the local government in the territorial and economic changing processes; in order to meet that need, the participation of different stakeholders in the political choices of the city was promoted. Briefly, a «knowledge mobilisation» was fostered" (Municipal Vice-Mayor).

The search for new capabilities was driven by the recognition of the territorial stakeholders to be engaged in the "Projects" of the Pesaro Strategic Plan. It comes from the answers to the second question:

"The strategic planning process has identified the territorial stakeholders which are able to play a responsible role as leaders in the Actions of the Strategic Plan" (Municipal Vice-Mayor).

"Because of my expertise on urban planning applied to cultural heritage, I was involved in numerous team projects as joined-up partner of Pesaro Strategic Plan" (Urban Cultural Expert).
“The Bobbato library has been spreading out knowledge about the urban and social development of the city in the Twenty Century by collecting historical sources (as pictures, video etc.) and through scientific researches and publications” (“Bobbato” Library Association’s Member).

The participation of the territorial stakeholders in the Strategic Planning process shifted into an effective stakeholder engagement in the formulation of the Strategic Plan. It has been highlighted by the interviewees in answering the third question:

“The strategic planning process has been carried out by separating the moment of the broaden participation of the territorial stakeholders from the moment of the stakeholder engagement in joining-up strategic plan implementation” (Municipal Vice-Mayor).

“The participation was very active, fruitful and concrete. The joined-up working was articulated in small group (8-9 people) where the debate was developed by sharing different opinion and competencies” (Urban Cultural Expert).

Nonetheless some projects, included in the Strategic Plan (“Project 21” in Table 1) have not developed yet. It represents a critical issue stressed by the answers to the fourth question:

“The lack of territorial stakeholders being in charge of a specific Action of the Strategic Plan has caused a general misunderstanding of the clear function of that Action within the Plan” (Municipal Vice-Mayor).

“The main issues about the Pesaro strategic planning were not in the process itself, that was participated and effective, but in its implementation. Indeed, even though all the projects were joined by the partners, some of them were not carried out because of the heavy and long economic crisis” (“Bobbato” Library Association’s member).

The joined-up working strengths are referred to as the capacity building. In fact, even though the political and governance systems of that local government changed, the joined-up model of governing and managing public goods is still been applied. This evidence has been found in the governance of the cultural heritage sector, where the coordinating role of the Urban Center will be replaced by a not-for-profit organisation, named “Fondazione Unica Pesaro Cultura” (“Pesaro Cultural Heritage Unique Foundation”). These observations are confirmed by the following quotation:

“In the previous months, we were working to unify in a single organisation all institutions and cultural foundations located in the city, such as theatres, libraries and museums/exhibition centres, supported or participated by the local government.

This unique foundation will be chaired by the mayor or his delegate and governed by the board of directors. These will be elected by the municipality and by the private shareholders. This unique organisation represents a real managerial tool able to merge all the resources provided for delivering cultural services. Hence, a significant «critical mass» versus the fragmentation of the past” (Municipal Vice-Mayor).

Moreover, the joined-up cultural service provision has boosted the Pesaro Municipality networking capability as a further member of the Icon Cities Network.

"Over the years, the joined-up cultural heritage service provision has been transformed into «creative network»; Pesaro is joining-up with the other cities that are already partners of the music network. Next June, Pesaro is going to join the Icon Cities Network” (Municipal Vice-Mayor).

Summarizing, Pesaro Vice-Mayor argued that Joined-up Government shifts from “the cure of culture heritage” to “the care of culture heritage”. This way of thinking is able to grow and develop innovation in managing cultural heritage.

Relating to the fifth question referring to the routes of accountability of joined-up cultural heritage service provision, the interview with the “Bobbato” Library Association’s member pointed out:

“The municipality has developed the social reporting alongside the strategic planning process. The social report has been adopted as a communication tool about the activity carried out by the municipality to meet the public needs” (“Bobbato” Library Association’s Member).

Moreover, the Pesaro strategic planning process encompassed a horizontal accountability as emerged from the “Print-up Project”. In relation to the latter, Pesaro Vice-Mayor and the Urban Cultural expert respectively stressed that:

"In order to stimulate and promote the joined-up strategic planning, working tables have been arranged at the provincial level” (Municipal Vice-Mayor).

“The final findings of the working tables were presented and discussed in the first forum of the strategic process at the attendance of all joined-up partners” (Urban Cultural Expert).

DISCUSSION

How the Resource-Based Management explains the
routes of accountability in the strategic planning within the joined-up cultural heritage provision not dismissed by the evidences presented in the case study. From the documental analysis and the face to face interviews, the main motivations for choosing the joining-up provision for cultural heritage service clearly emerged. According to the Resource-Based Management Theory (Durand et al., 2017), the effectiveness of the strategic planning depends on the level of knowledge of the relationships between internal factors and the external conditions. Indeed, the Pesaro Strategic Plan is the output of resources (financial, human resources and cultural ones) sharing process, combined with the competences hybridization and the joined definition of goals. The joined-up strategic planning implies a tied relationship with the external context, which the territorial stakeholders are part of. Therefore, this relationship is twofold: the broaden participation of territorial stakeholders in the strategy formulation and the engagement of who has been able to be in charge of a specific project in the strategy implementation. According to public management literature, participation and engagement build capacity for accountability, since the sharing knowledge is implied in both these practices (Zhang and Feeney, 2017). The Pesaro case study has demonstrated that E-democracy is a relevant practice for transferring information and, in meanwhile, to be accountable towards territorial stakeholders (Benoit and Kudo, 2016). Furthermore, stakeholder engagement increases their responsibility in the strategy implementation and meanwhile, fosters accountability, trust and legitimacy (Nalbandian et al., 2013). Evidences stress this point by underlying how the territorial stakeholder engagement in the working tables represents an accountability practice, based on sharing knowledge (Herremans et al., 2016).

Accountability that fosters strategic planning process is a common standpoint. Nevertheless, how it occurs is a matter to be still uncovered. The interviewees pointed out that the territorial stakeholder engagement, as an accountability practice, enforces a shared responsibility in achieving strategic goals. In addition, the sharing knowledge, as an accountability tool, builds networking capability. It is also confirmed by the evidences relating to the further developments of Pesaro joined-up cultural heritage service provision. They refer to the further establishment of the "Pesaro Cultural Heritage Unique Foundation" and to the further membership in the "Icon Cities Network".

Regarding the research challenges on the routes of accountability which can be adopted in practice to support collaborative working, the contribution of the case study is summarised in Figure 3.

In order to avoid the mistake to make broad and normative statement of the solutions about accountability routes in Joined-up Government (Hodge and Grave,
2018), the results of this research was interpreted within the borders of the case study. However, accountability follows two routes in the strategic planning process: vertical at the strategy formulation phase and horizontal at the strategy implementation one. With regard to the vertical accountability, the E-democracy practice fosters the territorial stakeholder participation in the Joined-up Government. However, the case study does not emphasize the joined-up partners of the strategic planning process capability to be accountable towards the territorial stakeholder relating to all project objectives achievement. Indeed, Pesaro municipality was addressed to the social reporting alongside the strategic planning process. However, the social report has been adopted by that municipality for being accountable on its own services delivery towards local community. Hence, the social report function is not totally consistent with the vertical route of accountability of the strategic planning process. The horizontal accountability comes out in the relationships across the territorial stakeholders engaged for the joined cultural heritage provision (Figure 3).

Moreover, evidences highlight how the Resource-Based Management fosters accountability in the horizontal route. Therefore, the working tables, as accountability practice, boosted the fruitful and concrete participation by sharing competencies. In addition, all joined-up partners shared the final findings of the working tables in the “Strategic Conference”. The goals, resources and sharing capabilities induces information exchange, and, in the meanwhile, co-responsibility, trust and legitimacy (Fung, 2015). Thus, horizontal accountability is fostered by the Resource-Based Management.

Conclusion

This research has pointed out the effectiveness of the Resource-Based Management in fostering the accountability structure and mechanism within the Joined-up Government.

Furthermore, even though the joining-up model is adopted for providing complementary services, such as cultural heritage types, the findings of the case study are not influenced by the specific context chosen. Hence, the robustness of the “new” conceptual model (“routes of accountability in the strategic planning process”) provided by the research, needs to be grounded by multiple-case studies investigations. Particularly, as limitation of this study, the vertical accountability, up and down the legal structure of the joined-up partners, should be explored.

Moreover, new research paths on the performance measurement system and the outcome evaluation of the joined-up public service provision are needed. Which performance measurement system could be designed and implemented for supporting both vertical and horizontal accountability in the Joined-up Government? How do the territorial stakeholder participation and engagement affect the performance measurement system aligned to the strategic planning? How could the territorial stakeholder perception change the outcome evaluation of the joined-up public service provision?

Finally, the debate based on the aforementioned research streams within the cultural heritage context should be encouraged to boost the socio-economic implications of a good cultural service provision, in terms of quality of life and community welfare.

CONFLICT OF INTERESTS

The author has not declared any conflict of interests.

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