CORPORATE SOCIAL RESPONSIBILITY

Strategies and Tools for Stakeholders Engagement - The Study Case Manual

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Coimbra , 2010

Preamble

This 'innovation transfer' project, which is co-financed by the Leonardo da Vinci programme, is the outcome of a concerted two-year effort by partners and specialists who have incorporated the involvement of stakeholders in their organisations.

The project is the fruit of the vision of the APCC- Associação de Paralisia Cerebral de Coimbra [Coimbra Cerebral Palsy Association] and its partners in 4 countries (Procesy Inwestycyjn-Poland, EURODESK - Italy, IVADIS and the Catholic University of Valencia-Spain, Saír da Casca and the Faculty of Economics of the University of Coimbra-Portugal). They have embraced the potential of stakeholder engagement to provide their services and/or goods as an essential element for the balanced development of modern societies.

In the last two decades organisations and companies have been subjected to growing pressure to improve their performance and show greater transparency and responsibility. An increasing number of organisations are putting information in the public domain as a means of communication with interested parties. Social responsibility and stakeholder engagement is more and more important to the vitality and sustainability of all organisations.

The APCC is proud of having played a part in bringing this project into being. The respect we share for the opinion of the European Economic and Social Committee, which provides information about the instruments for social responsibility, led us to adopt them when aligning the recommendations and to ensure confidence in their application.

The challenge and responsibility now established is to see how these results and conclusions can be used profitably, and how to mobilise and motivate the effective involvement of stakeholders for the 3rd sector and SMEs. It is up to us, too, to carry on this process, including the sharing of this experience with similar entities.

Our thanks for the work done by our partners and their teams. We would also like to thank the European Commission which co-financed this project.

Social issues are our daily struggle. We do our best to benefit users/customers and, above all, we pay special heed to people with the most severe disabilities to ensure their quality of life is improved. We are permanently focused on the path towards sustainability, since we believe this is an extremely important target. Sharing is always rewarding.

Thank you, everyone.

The President of Board of Directors

José Mendes Barros

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INTRODUCTION

What you will find in this manual

This manual highlights the main results of a transfer of stakeholder's engagement developed in Italy, Spain, Portugal and Poland under a Leonardo da Vinci Programme during the years 2009 and 2010.

The manual presents the very first assessment of stakeholder's engagement in different contexts of large corporations such as 3rd Sector and small and medium enterprises trying to enable the translation of CSR challenges and opportunities, and to improve their organizational performance. It presents a variety of practices and strategy options to address future skills and knowledge needs aimed at the sectors tested.

This transfer appears in 6 study cases which are all based on the same common foresight methodology and uniform step-wise approach discussed by the consortium while within a community of practices. The transfer combines desk research and expert knowledge such Saír da Casca (SDC) and the Universities, and brings together various internal (team projects) and external sector experts in its validation.

The project, called Symbiosis, suggests the AA 1000 as starting point, a public document recommended by the EU and released by the Institute of Social and Ethical Accountability. The basis of the methodological framework adopted is the main reason it was developed, tested, and incorporated by 6 "incubators".

In Portugal it was tested by the Association of Cerebral Palsy of Coimbra (APCC) and the Marketing Business School from Portugal (IPAM)[1]. In Italy, it was tested by Eurodesk, an institution of social promotion for youth and those who work with them, in Spain, by IVADIS, an institution for the integration of disabled people from public sector, who selected two small companies – Bona Gent and CTL, to operate the transfer. In Poland, it was tested by Procesy Inwestycyjne , a company of training-consulting and no-dividend policy.

The Manual should be placed against the background of the EU's renewed Lisbon Strategy for Growth and Jobs and the EU standards as a parameter of action for CSR and Sustainable Development reference criteria.

CONTENTS

The manual consists of the following sections:

a) "State of Art" of Corporate Social Responsibility in European Union
b) Study cases of the project Symbiosis, outline of the approach, methodology and transfer applied
c) The benchmarking analysis, good practices findings, obstacles found, positive things, adaptations, and conclusions
d) Recommendations
e) Bibliography and websites

[1] First in IPAM Porto/Matosinhos but after the phase "to think strategically" the engagement of stakeholders it was extended to all schools of Ensivest Group.

The Lifelong Learning Programme

The Lifelong Learning Programme

This project and manual was co-financed by the European Social Fund, under the framework Lifelong Learning, Leonardo da Vinci Programme . The Leonardo da Vinci programme links policy to practice in the field of vocational education and training (VET). Projects range from those that give individuals the chance to improve their competences, knowledge, and skills through a period abroad, to Europe-wide co-operation between training organizations. Part of the European Commission's Life Long Learning Programme, this programme funds many different types of activities of varying scales. Innovation projects are key elements to the programme, which aims to improve the quality of training systems by developing and transferring innovative policies, courses, teaching methods, materials, and procedures.

Symbiosis

Partnership

In 2008, after several European partners began working with CSR issues in their organizations and local communities, a consortium was built to transfer innovative solutions and to contribute to the integration of useful CSR practices and stakeholder's engagement involving different economic sectors. In this context, the project aimed to enable the translation of CSR challenges and opportunities, namely the stakeholder's involvement, to improve organizational performance in other types of institutions such as 3rd sector and small and medium enterprises.

The consortium Symbiosis involves relevant stakeholders and experts in various ways throughout the entire project, joining 7 forces of leading private institutions, entities of research and education and companies.

APCC is the project coordinator and responsible forhe overall TRANSFER of INNOVATION of Symbiosis. SDC II assists the coordinator in practical lead of Symbiosis and has the key role of TRANSFER advisement & consultancy.

The Catholic University of Valencia and University of Coimbra have an important role in reviewing the scientific milestones and results in the course of the project and adapting it to the curricula of Management Degree, MBA, and PHD.

Two additional entities joined the consortium voluntarily as associated partners: The University of Valencia from Spain and the Marketing Business School from Portugal (IPAM). IPAM it's a holding and developed the Transfer in IPAM Porto, IPAM Aveiro, IPAM Lisboa, IADE and Colégio Português.

IVADIS from Spain, Eurodesk from Italy and Procesy Inwestycyne from Poland are partners that tested the Transfer of Innovation.

Methodology

Aligned with the European Economic and Social Committee in its body of EU standards, and as a parameter of action for CSR and Sustainable Development, the project suggests using the AA 1000 as a starting point, a public document released by the Institute of Social and Ethical Accountability, detailing each stage of the process in various steps as well as direct application in different contexts of large companies, namely those who are tested: 3rd Sector and Small and Medium Enterprises (SME).

CHART 1. Symbiosis project methodology

methodology/steps

Organizing   Development   Finishing

February 2009   June 2009   February 2010   September 2010

Context
from each
national reality
BENCHMARK

Selecting
different cases
from different
sectors

Preparating and
selecting the
segments
(process
outcome)
and final
effects

Leading
Study

- Intreviews
- Focus group
- Observations
  in situ

Stablishing
conexions with
different
sectors

Write the report
of the
Transnational
TRANSFER

Standart

According the
methodology of
Stakeholders
engagement

Changes
and /or
adaptation

Final Output

Book - Benchmarking
of innovator solutions
Stakeholders
on SME,
3rd. sector

Interviews/ Establishing connections with different sectors/ Standard /According to the methodology

The stakeholders engagement – the main basis used: the AA1000

The involvement with the stakeholders is not a recent phenomenon. For quite some time companies have communicated and dialogued with their key stakeholders about issues such as globalization of markets, the emergence of social and environmental challenges, and the growing influence of organizations in civil society. The involvement with stakeholders is crucial. In this context, companies and organizations have to develop their strategies from a discussion where all stakeholders are heard and where they are integrated into the company's expectations so that sustainability of the organization is a reality.

Launched in November 1999 by the Institute of Social and Ethical Accountability (ISEA), the AA 1000 had the challenge of being the first international standard for managing corporate responsibility, focusing on *accountability,* auditing, and social and ethical *reporting***.**

It is, therefore, a standard that defines the best practices for accountability to ensure the quality of accounting, auditing and social-ethical reporting.
It was designed to help companies, shareholders, auditors, consultants, and certifying organizations, and

can be used alone or in articulation with other standards of accountability, such as the Global Report Initiative (GRI), and standards such as ISO standards and SA 8000. The AA 1000 presents the main topics relating to social responsibility. One of the most important contributions of AA 1000 is to establish the definitions, principles, and procedures that support the practice of corporate social responsibility. We emphasize the innovation in the way rules are adopted, allowing each company to set its own path. This gives companies greater responsibility.

For these reasons AA 1000 was used as the main basis of Transfer of Innovation. It is not a full implementation of the standard, change, or adaptation; this is a transfer of innovative solutions to contribute to the integration of CSR good practices and management, putting in the heart of business the stakeholder's engagement.

Objectives

The main Goal of the Symbiosis project is to transfer innovative solutions to contribute to the integration of CSR practices, focusing on the engagement of stakeholders exercise involving different sectors.

EU priority of the Symbiosis project is SKILLS DEVELOPMENT OF ADULTS IN THE LABOUR MARKET.

Operational Objectives

- To improve the quality and to increase the volume of co-operation between institutions or organizations providing learning opportunities, enterprises, social partners, and other relevant bodies throughout EU.
- To facilitate the development of innovative practices in the field of vocational education and training other than a tertiary level, and their transfer, including from one participating country to others.

Last—and most importantly—on behalf of the Leonardo da Vinci programme , we would like to express our sincere thanks to all the CEOs and chairpersons of entities , business leaders, clients, and other stakeholders who have participated in this Transfer. The project team has endeavoured to understand and interpret their many ideas, reflections and case study examples introducing the inputs where appropriate for each organization or company strategy. Any insights are theirs while any errors are our own.

We hope that this manual provides a practical, authentic, and evidence-based platform to understand the 3rd. Sector and SME views on the progress, challenges, and implications of the journey toward a new era of sustainability.

SECTION A
CSR IN EUROPEAN UNION
STATE OF ART

1.
Introduction

The purpose of this section is to give updated information about the company's social responsibility situation in the European Union, focusing on the countries taking part in the projec t. These are Italy, Portugal, Poland, and Spain. This information has been organized as follows:

-   First of all, the main conclusions reached by the European Commission on Corporate Social Responsibility are highlighted through a "Strategy for smart, sustainable, inclusive growth"[2].
-   Secondly, the information provided by the European Commission in the "Corporate Social Responsibility Report". National Public Policies in the European Union"[3]. This information is complemented with information contributed by participating entities on the main public and private forums and mechanisms that exist in each country.
-   Lastly, and following the advice of the "Guidelines of the European Economic and

-   Social Committee" on the topic "information and measurement instruments for corporate social responsibility (CSR) in a globalised economy»[4]", shows quantitative information about the degree of implantation of some indicators that are considered associated with CSR as is the case of ISO 9000-14001, GRI or AA1000. Data about the United Nations Global Compact has been added to these indicators.
-   The report ends with the situation of the ISO 26000 Social Responsibility guide.

[2]Brussels, 3.3. 2010 COM (2010) 2020
[3]**Corporate Social Responsibility**. National public policies in the European Union. 2007
[4]17.11.2005 (2005/C 286/04)

2.
CSR in the
European Union

Following the publication of the GREEN PAPER "Promoting a European framework for corporate social responsibility (CSR)" in 2001, the European Union has shown interest in developing and championing this phenomenon which may make a positive contribution to the strategic objective established in Lisbon in 2010: to become "the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion"

The European Commission has renewed the Lisbon strategic goals in the recent publication "A strategy for smart, sustainable and inclusive growth" where, once again, it has committed to renew the strategy to promote corporate social responsibility.

The aforementioned strategy proposes improving growth to 2020 through three mutually strengthening, essential priorities:

- Smart growth: developing an economy based on knowledge and innovation.
- Sustainable growth: promoting a more resource efficient, greener and more competitive economy
- Inclusive growth: Fostering a high-employment economy delivering social and territorial cohesion.

Corporate social responsibility is established as an important piece that supports the latter two priorities. Specifically, it is suggested that CSR may contribute to:

Sustainable growth as a key element in ensuring long term employee and consumer trust.

- Inclusive growth by increased participation by the workforce, the existence of childcare facilities, care centres for dependent people, the creation of new qualifications and jobs and the fight against poverty and social exclusion from a group and individual responsibility.

Table 1. Summary of the strategy for smart, sustainable, inclusive growth.

MAIN OBJECTIVES

- Raise the employment rate of the population aged 20-64 from the current 69% to at least 75%.
- Achieve the target of investing 3% of GDP in R&D in particular by improving the conditions for R&D investment by the private sector, and develop a new indicator to track innovation.
- Reduce greenhouse gas emissions by at least 20% compared to 1990 levels or by 30% if the conditions are right, increase the share of renewable energy in our final energy consumption to 20%, and achieve a 20% increase in energy efficiency.
- Reduce the share of early school leavers to 10% from the current 15% and increase the share of the population aged 30-34 having completed tertiary education from 31% to at least 40%.
- Reduce the number of Europeans living below national poverty lines by 25%, lifting 20 million people out of poverty.

INTELLIGENT GROWTH	SUSTAINABLE GROWTH	INTEGRATIVE GROWTH
INNOVATION EU flagship initiative "Innovation Union" to improve framework conditions and access to finance for research and innovation so as to strengthen the innovation chain and boost levels of investment throughout the Union.	**CLIMATE, ENERGY AND MOBILITY** EU flagship initiative "Resource efficient Europe" to help decouple economic growth from the use of resources, by decarbonising our economy, increasing the use of renewable sources, modernizing our transport sector and promoting energy efficiency.	**EMPLOYMENT AND SKILLS** EU flagship initiative "An agenda for new skills and jobs" to modernize labor markets by facilitating labor mobility and the development of skills throughout the lifecycle with a goal to increase labor participation and better match labor supply and demand.
EDUCATION EU flagship initiative "Youth on the move" to enhance the performance of education systems and to reinforce the international attractiveness of Europe's higher education.	**COMPETITIVENESS** EU flagship initiative "An industrial policy for the globalization era" to improve the business environment, especially for SMEs, and to support the development of a strong and sustainable industrial base able to compete globally.	**FIGHTING POVERTY** EU flagship initiative "European platform against poverty" to ensure social and territorial cohesion such that the benefits of growth and jobs are widely shared and people experiencing poverty and social exclusion are enabled to live in dignity and take an active part in society.
DIGITAL SOCIETY EU flagship initiative "A digital agenda for Europe" to speed up the roll-out of high-speed internet and reap the benefits of a digital single market for households and firms.		

3.
National CSR
policies and instruments
in the participating countries

Set out below is a table comparing the main public CSR policies in the participating companies, according to a report published by the European Commission in 2007:

Table 2. Comparison of public policies in Spain, Poland, an Portugal

		Italy	Spain	Poland	Portugal
Promotion CSR	Actions to raise awareness	X	X	X	X
	Incentives to companies (awards and recognitions)	X		X	X
	Investigation	X	X		
	Public and private cooperation and association	X	X		X
	Management Tools				
Guaranteeing Transparency	Principles and codes of conduct		X	X	
	Sustainability Reports		X	X	X
	Fair trade				
	Advertising				
	Socially responsible investment				
	Labels, certifications, and management systems	X	X	X	
Development of policies to support CSR	Sustainable development strategy		X	X	
	Trade and exports				
	Diversity in the workplace				
	Social clauses in public procurements	X	X		
	Policies for developing third countries				
	Social policy		X	X	X
	Environment			X	
	Gender and reconciliation between work and family life				
	Fiscal	X			
	Trade and exports				

Conclusions:

- The most highly developed category in all four countries studied is promotion of CSR, specifically actions connected with raising awareness. On the other hand, and within this category, there is a noticeable lack of instruments to manage and to help companies with regard to CSR, such as the "Digital Knowledge Resource" in Belgium and the "CSR compass" in Denmark.

- In the case of the other two categories "Guaranteeing transparency" and "Development of policies to support CSR", far fewer have been developed.

- In the case of actions designed to improve transparency, there is a manifest lack of initiatives connected to fair trade, advertising and socially responsible investment in the participating countries.

- In the last category, policies to support CSR, the report detects a low number of initiatives. On the positive side, there is a higher incidence of actions connected with the development of social policies (except for Italy), implementation of sustainable development strategies (Spain and Poland) and inclusion of social clauses in hiring procedures (Italy and Spain).

In relation to the development of CSR diffusion or regulation instruments in participating countries, the following table is included:

Table 3. Forums, Councils or entities suporting CRS.

Source: Entities participating in the project.

Country	FORUMS, COUNCILS OR ENTITIES
Italy	Solidas Foundation. It is the only organization in Italy promoting CSR. Today the Sodalitas Foundation is supported by 75 enterprises, and has 80 volunteering managers. It is considered a reference structure in Italy for the promotion of the Corporate Social Responsibility-CSR and the managerial development of non-profit organizations.
Poland	Responsible Business Forum. It is the oldest and largest non-governmental organization in Poland, which deals with the concept of corporate social responsibility in a comprehensive manner. The Association, which was founded in 2000, has the status of public benefit organizations. Fob by a number of actions for dialogue and exchange of experience in the field of responsible business and sustainable development between companies, government representatives, NGOs and academia. The Business Ethics Centre (BEC). It is a joint unit of the Leon Kozminski Academy of Entrepreneurship and Management and the Institute of Philosophy and Sociology, the Polish Academy of Sciences. It was established in 1999 as a unique initiative in Poland to serve as a center of excellence in the discipline of business ethics and corporate social responsibility. The BEC is involved in education, research, and advisory activities for business. It enjoys national and international recognition. The Academy for the Development of Philanthropy in Poland. It is an independent non-profit NGO active since 1998. Academy's activity is addressed first of all to NGOs, civil groups, and business circles. Academy programs can also appeal to local governments, media, and public opinion. In activities they give special priority to cooperations with community foundations and other NGOs active in small communities, as they want to primarily contribute to their self-sustainability and local development.
Portugal	GRACE (Group of Reflection and Support for Corporate Citizenship) It was created in February 2000 by a group of companies, mostly multinationals, which had the interest in furthering the role of corporate sector in social development as their common denominator. The GRACE was the first Portuguese-profit association dedicated to the issue of Corporate Social Responsibility. CSR Portugal – Portuguese Association for Corporate Social Responsibility as a member of the National CSR Europe, The Business Network for Corporate Social Responsibility, an institution supported by DG Employment and Social Affairs of the European Commission's action widened RPECS - Portuguese Network to Business for Social Cohesion. BCSD Portugal (Business Council for Sustainable Development Portugal) is a non-profit association, created in October 2001 on the initiative of enterprises Sonae, Cimpor and Soporcel, associated with the WBCSD - World Business Council for Sustainable Development, together with over 33 companies in the first row of economy National, whose mission is to implement a national guiding principles of the WBCSD (provide business leadership as a catalyst for change toward sustainable development, and to support the business license to operate, innovate and grow in a world increasingly shaped by sustainable development issues). The APEE (Portuguese Association of Business Ethics) began in November 2002 from an awareness and a boost from a group of Professionals and Entrepreneurs grounded their actions through active intervention in the creation of systems that generate an effective ethical culture and individual business. The RPGC (Portuguese Network Global Compact) is to contribute to the dissemination, implementation, and promotion of United Nations Global Compact in Portugal. Given Portugal's role as the European bridge to the Portuguese-speaking world, the Global Compact is encouraging the development of a Global Compact Network Portugal, with a website in Portuguese, enabling interested companies and business schools to exchange ideas and experiences related to the implementation of the Global Compact's nine principles. Under the EQUAL Community Initiative Program, between 2006 and 2007, a pioneering activity developed in this area of great importance for the future: creating a NETWORK (www.rsopt.com) Focus on Social Responsibility (National Network for CSR), consisting of prosecutors projects funded by this programme, the objectives and outputs involve partnerships Associations, Companies, Public Institutions, Universities, IPSS's, NGOs and other institutions for the development, execution and incorporation of concepts and tools of CSR in organizations. The PCGI (Portuguese Corporate Governance Institute) belongs to European CGI. It Provides a forum for debate and dialogue between academics, legislators and practitioners, focusing on major corporate governance issues and thereby promoting the best practices. The Institute articulates its work by expanding on the activities of the European Corporate Governance Network, disseminating research results and other relevant material through this website.

Country	FORUMS, COUNCILS OR ENTITIES
Spain	State Council of CSR. The most important public tool created in Spain related to CSR is the State Council of CSR regulated by ROYAL DECREE 221/2008. It is seconded to the Ministry of Labour and Social Affairs, via the Secretariat-General of Employment. The Council has the following functions: a) To issue reports and carry out studies at the request of the Government or on its own initiative. b) To draw up and submit an annual report to the Government. c) To constitute an Observatory on Corporate Social Responsibility in Spain. d) To promote and reinforce Corporate Social Responsibility initiatives. e) To collaborate and cooperate with other similar Councils, including those that operate at international level. f) To participate, to the extent that is decided, in national and international forums organized to discuss issues of Corporate Social Responsibility The objectives of the Council shall be as follows: • To constitute a forum for debate on Corporate Social Responsibility between the most representative Employers' and Trade Union Organisations, Public Administrations and other organisations and institutions with an Social Responsibility shall have the following functions: • To issue reports and carry out studies at the request of the Government or on its own initiative. • To draw up and submit an annual report to the Government. • To constitute an Observatory on Corporate Social Responsibility in Spain. •To promote and reinforce Corporate Social Responsibility initiatives. • To collaborate and cooperate with other similar Councils, including those that operate at international level • To participate, to the extent that is decided, in national and international forums organized to discuss issues of Corporate Social Responsibility role in the field of Corporate Social Responsibility, in order that it may serve as a framework of reference for the development of Corporate Social Responsibility in Spain. • To promote initiatives regarding Corporate Social Responsibility and, in the context of its advisory and consultative functions, to propose measures in this regard to the Government, paying special attention to the unique characteristics of SMEs. • To inform, where applicable, of the public initiatives and regulations that affect the proceedings of companies, organisations and public and private institutions, which constitute an added value in compliance with their legal obligations, while also contributing to social and economic progress in the context of sustainable development. • To promote standards and/or characteristics for memoranda and/or reports on Corporate Social Responsibility and sustainability, as well as more suitable tools for drawing up and following up on such documents. • To analyze the development of Corporate Social Responsibility in Spain, the European Union and third-party countries and to inform on initiatives in the area of Corporate Social Responsibility On the other hand, a Parliamentary Subcommittee on CSR in the Spanish Parliament was created on 2004 with the objective to study the development of CSR in Spain. Observatory of Corporate Social Responsibility. It Is an association integrated by organizations representative of civil society; NGO, Trade Unions, consumer organizations, etc. It is a network to promote the participation and cooperation among social organizations that, from different points of view, work CSR.

4.
Indicators associated with CSR

As mentioned in the introduction, certain instruments and systems that currently exist are considered to be associated with CSR. The following table shows their level of involvement in the participating countries:

TABLE 4. Percentage of companies that are certified or adhered to indicators connected to CSR

Country	No. of Companies[5]	ISO 9001	ISO 14001	Accountability rating[6]	GRI	Global Compact UN
Italy	3,905,800	3.02%	0.33%	0.001%	0.0008%	0.004%
Poland	1,484,200	0.7%	0.1%		0.0004%	0.005%
Portugal	867,000	0.54%	0.06%	0.002%	0.0014%	0.005%
Spain	2,712,400	2.53%	0.6%	0.0008%	0.004%	0.035%

In relation to the indicators shown in the table we would point out:

- NO INFORMATION HAS BEEN FOUND RELATED TO SMALL AND MEDIUM COMPANIES OR THIRD SECTOR ENTITIES.
- Italy and Spain are among the world's top ten countries with the largest number of ISO 9001 and 14001 certifications. It is likely that there are fewer problems involved when introducing instruments relating to CSR in these countries, including the AA1000.

- Of the four participating countries, Spain is the one that has most of the ISO 14001, the GRI and the Global Compact in place. Only Italy is ahead of Spain in the case of implantation of the ISO 9001.
- We should point out the low level of implementation in all countries of Global Reporting Initiative, Global Compact and AA1000.

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[5] Eurostat 2010

[6] According to accountability rating. The Accountability Rating is the foremost tool for measuring the extent to which companies have built responsible practices into the way they do business. Launched in 2004 by consultancy csr network and think-tank AccountAbility, the Rating is applied annually to the world's largest companies and the headline results are published in Fortune magazine (www.accountabilityrating.com)

Table 5. Accountability rating: key Findings

**WORLD'S LARGEST COMPANIES
ACCOUNTABILITY RATING: KEY FINDINGS**

Stakeholder engagement continues to be the key area where most companies still have a long way to go. While many companies are discussing global issues such as climate change with non-governmental organizations and other stakeholders, few have adopted a systematic approach to engaging with local stakeholders in a manner that is coherent across national boundaries. There are hardly any companies that have developed robust systems to manage and understand the quality of their worldwide community relations.

The accountability of big business is improving. Since 2007, there has been an increase in average accountability performance of 5.4%.

European companies have, on average, the strongest performance across all four domains (strategic intent, governance and management, engagement, operational performance). However, they still have a lot of room for improvement, particularly in the quality of engagement, and also in their operational performance.

5.
ISO 26000
(Corporate Social
Responsibility Guide)

We finish this report by adding that ISO intends to publish its guide to implementing corporate social responsibility in early November 2010. The purpose of ISO 26000, which is not considered a management Standard, is for organizations to move towards acting with good intentions. It will be a global, harmonized, relevant aid for all types of public and private companies. It is the result of an international consensus of experts from the main interest groups in the field of CSR.

The guide offers information on:

- Concepts, terms, and definitions related to social responsibility.
- History, trends and characteristics of social responsibility.

- Principles and practices related to social responsibility.
- Basic matters and questions about social responsibility.
- Integration, implementation, and promotion of actions in corporate social responsibility in the organization through policies and practices and within their area of influence.
- Identification and commitment to participation by interest groups.
- Communication of the CSR: commitments, actions, reports, etc.

SECTION B
STUDY CASES

CASE STUDY 1
PORTUGAL

1.
A.P.C.C.

The APCC – Association of Cerebral Palsy of Coimbra, is a non profit organization founded in 1975 and belongs to the 3rd Sector. APCC's mission is to promote the social inclusion of disadvantaged groups with special emphasis on the disabled.

The APCC has 183 people staff on contract, 153 people of services rendered, which makes a total of 336 collaborators. 51 volunteers collaborate in some activities of APCC. APCC is accredited in the management of services in the areas of Rehabilitation, Vocational Training and Employment, and placement in the normal labor market. APCC is certified by Quality Standard ISO 9001 and is applying for EQUASS certification.

Target Groups: People with disabilities; vulnerable population, long-term unemployed population; general public with low qualifications.

Beneficiaries:
- Rehabilitation: 1.947, Primary School: 38 and kindergarten: 17
- Quinta´s daily users. Disadvantaged people: 386

Budget: 7 Million Euros / per year.

2. THE SUSTAINABLE STRATEGY

2.1. Introduction

In European economies, the importance of a "third sector", distinct from the private for-profit and public sectors, is increasingly being acknowledged from various points of view. They correspond to 4.2% of all economically active population.

Another noteworthy element is the recent attention given, both by third sector bodies and state institutions of higher education and training, to the need to qualify third sector human resources. The improvement of management skills, in order to facilitate the combination of social purposes and economic efficiency, is a major concern. Issues such as innovation, quality, equal opportunities, social marketing, funding sources, management systems and indicators, evaluation, etc. are being addressed. Sustainability emerges as the key word in this context of new challenges and opportunities. APCC tries to be attentive to the upcoming news, and in the last few years, the Association has been awarded the Quality Standard ISO 9001 and more recently is applying for EQUASS certification as an important way to provide

users with quality service., By 2008, there still was not a non-governmental organization in Portugal that had implemented the Stakeholder Engagement. This case arises from the application of APCC to an exercise of stakeholder's engagement which is the subject of the Transfer of innovation.

Among the good practices already implemented by the company we highlight:

- Satisfaction Questionnaires: employees, trainees, families, people with a disability
- 9001 Certification
- Several channels of Communication and dialogue with workers, companies, families and people with a disability: meetings, day tips, office family support…
- Social innovation projects
- Multidisciplinarity
- Partnerships and Networks; interdependence among sectors
- Educational Farm: inter-stakeholder relationship as an example of social economy

2.2. Objectives

Identifying and involving the parties that have a vested interest in APCC services is a central component of the sustainable development concept and leads to greater corporate accountability. Developing a meaningful approach to stakeholder analysis is a vital aspect of an actual management system, and one of the key differences between sustainable and conventional management practices. Following this APCC defined the challenges and objectives with a sustainability strategy view:

- To promote innovation as a source of value

  o Constant Innovation of services and their Quality in partnership.

- To promote Governance and good Management

  o Certification in line with - ISO 9001 and EQUASS standards
  o Consultation of Stakeholders and Sustainability Report
  o Commitment to constant improvement of internal and external communication
  o Accountability - regular information of APCC activities / enhance APCC reputation

- To have all sectors and staff of APCC sharing the Corporate Culture (mission, vision, values, objectives)

  o Cascade training on: knowing our "core business", CSR and sustainability
  o How to do a Sustainability and Strategic Report for APCC
  o Dissemination of APCC best practices constant improvement of internal and external communication mechanisms and processes
  o Enhance APCC reputation and trust amongst internal and external stakeholders
  o Keep high levels of staff motivation

The objectives were discussed and selected in line with the accountability principles thinking in the new challenges and the future of APCC.

In short, the two main areas that we expected make a significant improvement are those concerned with:

  o Greater accountability to the stakeholders
  o Continuous improvement of reporting practices

2.3. Organization's stakeholders

Internal Stakeholders: Employees (drivers and trainers; teachers and professionals, doctors, psychologists; therapists; social workers, care assistan ts and administrative staff).

External Stakeholders:

- Clients: persons with disabilities and impairments, youth and adults
- Families of our clients
- Ministry of Social Security - government entity that oversees the CRPCC
- Institute of Employment and Vocational Training (Public institute with relevance for APCC, Intermediate Coordination of the vocational courses)
- European Social Fund
- Ministry of Education (Local Education Authorities) - protocols of collaboration
- National Agency for Qualification
- Ministry of Health; Regional Health Directorate
- Federations; political and institutional level
- Similar organizations (ARCIL, APPACDM; ACAPO) of third sector in the field of rehabilitation;
- Schools and Universities
- Companies: articulation to provide experiences, of the trainees of vocational courses in real work context
- National Institute for Rehabilitation
- Municipality of Coimbra
- Volunteers
- Media; Radio Television of Portugal (RTP)
- Suppliers
- Trade Unions

A.P.C.C Internal stakeholders

TABLE 6. APCC's stakeholders matrix

	INFLUENCE			
	No-influence	Low influence	Some influence	Formal influence High influence
High dependence Stakeholders without choices			Ministry of Social Security IEFP FSE	Clients Families Employees
Medium dependence		Municipalities/Local Authorities Suppliers Volunteers Media	Ministry of Education Local Education Authorities Ministry of Health Federations Similar Associations/Third sector Schools and Universities Companies/Business National Institute for Rehabilitation	External teachers
No direct impact Have other choices	Trade Unions		Future/potential clients	

(left axis label: DEPENDENCE)

2.4. Diagnosis

The methodologies used to obtain information from the stakeholders were 8 focus groups and 10 interviews.

STAKEHOLDER	SAMPLE
Customers (Clients and Families)	18
Workers	24
Similar Associations	2
Ministry of Social Security	1
Local education authorities	2
Ministry of Health - Regional Health Directorate	5
Federations	1
Schools and Universities	6
National Institute for Rehabilitation	2
Municipality of Coimbra	1
Volunteers	8
Media	jornais	rádio	TV	1
Trade Unions	1

The script was similar to interviews and focus group. In a simple way we tried to understand:

- What was the perception/image of the organization
- What kind of relation they have with the organization, and how they characterized in strengths and weaknesses
- Expectations/sustainability/critical points
- Suggestions/comments
-

We have identified the following main concerns, expectations and needs:

External Stakeholders

- Some difficulty in the identification of the new logo (visual identity) of APCC
- Divulgation/communication of its image and its services
- Coordination between the services of the intervention, e.g. for medical purposes
- Contact with the project partners after the end of the same
- Continuation of service quality by investing in the capabilities of information technology and communication
- Promotion and development projects and partnerships, focusing on multi-annual funding
- Reflection about an eventual establishment of a consortium in the health area (APCC, HP, HUC), where the APCC should be a business partner
- To lead a regional network that evaluates the level of response in the rehabilitation area
- Thinking in a strategic and sustainable growth of the institution, without losing sight of the funding, social responsibility, innovation, but also some independence from the political powers
- Continue to take a leadership role that can influence political decisions and change attitudes
- Investing in the diversity of professionals as well as updating the same, in order to adapt and

Focus group - the families are one important stakeholder of APCC

respond to new challenges
- Investment in services to the community, looking for ways of financial return
- Be a leader in delivering solidarity values with a view to sustainable development of the various stakeholders in the community

Internal Stakeholders

- Internal communication and bureaucracy
- Implementation of a functional and effective strategy of recycling
- Reflection on institutional impacts of enlargement on the type of response / services
- Adequate training offerings to market needs
- Continue to take a leadership role that can influence political decisions and change attitudes

2.5. Action plan

The results of the diagnosis and proposed action plan will be present to all stakeholders in an event with 4 panels of discussion corresponding to the commitments of stakeholders engagement. We intend to reach a compromise on sustainability that reflects their concerns and develops activities in which everyone could actively participate. APCC will send officially to all stakeholders listened the results of interviews and focus groups, as well. After approved in general assembly, the commitments will be available on the APCC Site.

The majority of APCC´s actions should be focused at an internal level since the external indicators are very satisfactory.

ACTION	OBJECTIVES	STAKEHOLDERS	BUDGET
Communication Plan internal and external, including Information Technology	Continue / Improve the quality service Divulgation/communication of its image and its services Improvement of the internal communication Maintain the reputation of the organization	Internal and external	4400 €
Structure and flows of information, constantly updated information, officers, website, newsletter, equipment	Continue / Improve the quality service Divulgation/communication of its image and its services Improvement of the internal communication Maintain the reputation of the organization	Internal and external (clients and families)	3500 €
To introduce issues and suggestions from the panels in the? work of APCC through Projects Office to prospect, design, and present concrete proposals to develop projects	Continue to promote the development of projects and partnerships, focusing on multi-annual funding Continue to promote the innovation of the services; Identify the stakeholders needs	Internal	1750€
Create a corporate brochure that includes the mission, vision, values, and objectives of the APCC and send it to all employees & stakeholders	Sharing the organizational culture (mission, vision, values, objectives) for all sectors and employees of APCC	Internal	3500€
Board meetings with intermediate managers to define the action plan and think about all the strategies of sustainability and social innovation	Think strategically and sustainably about the institution's growth, without losing sight of the funding, social responsibility, innovation	Internal	1120€
External training in a group of employees Internal Training cascade (given by the previous group formed)	Think strategically and sustainably about the institution's growth Improve the skills of the employees	Internal	15000€

3.
STRATEGY
RESULTS

APCC has improved its knowledge about the importance of its stakeholders' opinions. At this moment, APCC has systematized information about the good practices already done.

Dialogue and transparency has to become part of strategic thinking. It was understood that management should incorporate stakeholder expectations into a broad statement that sets out the APCC's mission; this statement is crucial to guide the planning process and put forward values towards which management, employees and other groups are expected to strive.

The active and visible involvement of the Board and inter-executives is a powerful force in creating a supportive culture in which stakeholders engagement practices can flourish.

Effective communication is essential, so that all can understand the commitments and objectives that have been established. The involvement of stakeholders requires developing a culture that emphasizes employee participation, continuous learning, and improvement.

The participation of all members of our Association (representing all facets of the APCC's activities) is very important for the implementation of the Action Plan.

The engagement with stakeholders gives a large perspective of the environment where APCC operate. This possibility to see scenarios helps to prevent critical situations and enable a better management of risk and reputation as well to understand the complexity of networking, including trends and identification of new strategic needs.

CASE STUDY 2[7]
PORTUGAL

1.
Ensivest SGPS

ENSIVEST

EDUCATION COMES FIRST . SGPS

Education – The key word to Ensivest, SGPS.

Education in its multiple areas, conceived to allow the growth and development of knowledge, skills and abilities in those who will benefit from it.

With a powerful national and international presence, ENSIVEST SGPS aims at allowing students and professionals to reach their goals, both in their personal lives and in their careers, through a specialized, focused and job oriented journey, in order to become the best in their respective performance areas.

Our mission is stated in three different ways:

- To understand and fulfil the expectations of our Students and Clients in each moment of their lives when interacting with Ensivest;

- To be the best in the markets we operate, creating value to our shareholders;

- To keep the motivation and well being of our collaborators, thus allowing them to have fair improvement opportunities. Teaching has a global coverage from pre-school to the university.

Ensivest main business is focused on the three IPAM schools (Aveiro, Lisbon and Porto) and IADE (Lisbon) and also FEPAM (Brazil); however, since the beginning of our activities that our concern is differentiation.

This comes from the sustained diversification of the knowledge we offer: teaching has a global coverage from pre-school to the university, where the academic and executive offer, directed to Marketing and Design Management, offers a varied and specialized range of options.

Today (2010) the schools managed by ENSIVEST has 5000 students and 550 member staff in Europe and South America.
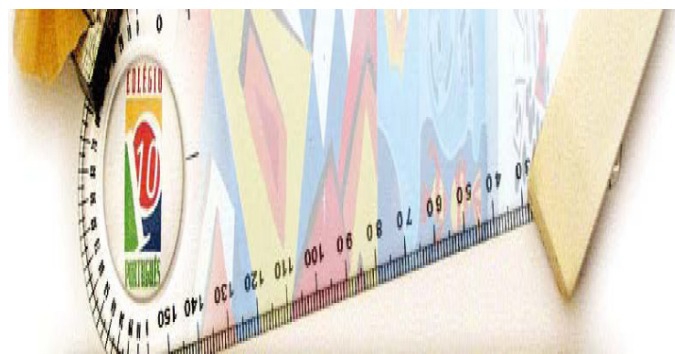
2.
THE
SUSTAINABLE
STRATEGY

2.1. Introduction

- First we started with stakeholder engagement in a regional level – Only in IPAM Porto/Matosinhos. We do the international benchmarking about stakeholders engagement and sustainability in the main universities in the world. We discuss the main stakeholders and when we were starting the listening phase

- Then we noticed that we have to do that in a national level, regarding the corporate governance and according to the workshop with Sair da Casca

- So we start to think strategically … but then if we want to deal with all the institutions from Ensivest group we have to engage the board and the directors from all the schools.

- One of the things we have to change about AA1000 (or not) is the timings. We realize that to think strategically about sustainability is a road, so we have to build strong infrastructures of the sustainability building. If we have followed the project Symbiosis timing our infrastructures will be weaker. We have to engage all the members of

the board so they can be the motors in this road.

- We think ENSIVEST was prepared but we realized that only now we seem to have the conditions to move on the next step, engaging in this road every leaders of the schools from ENSIVEST (IPAM Porto, IPAM Lisbon, IPAM Aveiro, IADE, and Colégio Português.

We strong believe that the sustainability is the opportunity of leadership for universities and schools:

- Anticipating the demand of the societies and public powers (2005-2014 is the decennium for education for sustainability development)
- Anticipating demands from companies
- Anticipating the demands from students
- An eco-efficient management
- Anticipating futures criteria's for accreditation
- Differentiation of the institution from the competitors

We have some practice in listening to some of the stakeholders but now we want to do that strategically.

Table 8. Some good pratices already implement by the company

STAKEHOLDER	ACTION
Students	Listening good practices: Focus group and surveys, seminars and workshops representatives Ethical code

Owners	Listening good practices: Surveys, lunch discussions
	Work and family: flexible schedules
	Health and well being:
	  - Special conditions in health club
	  - Chill out day with training in exercises to do in the desk

Teachers	Listening good practices: surveys, workshop, meetings, check-ups about pedagogical status Ethical code Special conditions for the older teachers
Companies	Listening good practices: Executive breakfasts, surveys, training sections
Community	Different ways of donations. Studies and proposals for practical intervention
Environment	Paper reduction and recycling

2.2. Objectives

The Think Strategically that started in a regional level, now is in a national one, so the Leaders Committee is starting to think strategically about the sustainability and its relation to the business strategy in a long term approach that is been developed. We think that stakeholders engagement are giving us some insights about others expectations and impacts. We are working on a plan of strategic sustainability (2011-2016).

The main aims of the strategy are:

- Improve the corporate internal and external communication
- Realize the impacts (economical, social and environmental) of the activity of the company

- in the main stakehoders
- Strategic management of the relationship with the main stakeholders
- Develop trust and transparency in the company by the main stakeholders in a long term way

2.3. Company's stakeholders

Table 9. Stakeholders matrix (interviews and focus groups)

DEPENDENCE		INFLUENCE			
		No-influence	Low influence	Some influence	Formal influence High influence
	High dependence Stakeholders without choices				Board Students and parents Staff Internal Teachers
	Medium dependence		Suppliers1	Companies Suppliers2	External teachers
	No direct impact Have other choices		Community		

CASE STUDY 3
Italy

1.
Eurodesk

Eurodesk Italy is an association of social promotion (Law 383/2000, n° 81 of the National Registry of Associations of Social Promotion). The Association "Eurodesk Italy" was established in 1999 and legally recognized by the Ministry of Youth, national authority responsible for the Youth in Action community program. Eurodesk is a free information service providing young people and those who work with them with information on EU funding and opportunities to work, study, volunteer, and travel in Europe.

Eurodesk Italy and its support structure has its office (National Coordination Office) in Cagliari, and the staff includes 5 people distributed in two different locations: Cagliari and Rome.

On a national level, Eurodesk Italy cooperates with the Youth National Agency and coordinates a network of local relays providing information and guidance on a local level.

On a European level, it is coordinated by a resource center located in Brussels (Eurodesk Brussels Link). The European coordination office keeps contact with the European Commission Directorate General Education and Culture, and manages the network of 30 national coordination offices.

Eurodesk Italy is a full member of the Eurodesk European Association (A.I.S.B.L.)

2.
THE SUSTAINABLE STRATEGY

2.1. Introduction

In April 2004, Eurodesk Italy has been awarded the ethical certification SA8000. During the certification assignment and after each monitoring visit, the organization has always found conformable with the certification standards.

In line with the principles of the European Commission Green Paper on social responsibility for enterprises and sustainable development, this certification shows the organization's will to provide users with a quality service, taking into consideration possible benefits for the social context in which it operates and for all its stakeholders.

Annually, Eurodesk Italy publishes its social balance, in which it declares the guiding principles inspiring the association activity and its internal and external responsibilities. In its social balance, Eurodesk Italy declares its commitment, its future objectives, and the results already reached within its *social responsibility policy*.

From the different experiences and documents we can identify the following organizations good practice:

- SA8000 certification
- Staff: salaries, continuous training, clear organization chart
- Donations to the third sector
- High quality of the services
- High technological tools

2.2. Objectives

Eurodesk is involved in a continuous improvement process. The organization is coordinating a big network with different types of organizations, and people with different backgrounds.

Eurodesk mainly provides information and training strongly based on the use of new communication technologies. Technology is growing and changing very fast, and we have to follow and adapt our tools to this change.

The main objectives can be resumed as follows:

- Promoting innovation in our services

  o   quality and new technologies

- Increasing the value of our services and improvement of reputation

  o To increase the credibility
  o To improve the accountability/transparency of the organization
  o To improve the trust of stakeholders

2.3 Company's stakeholders

The most important stakeholders are:

- **Employees, Collaborators and Trainees:** 5 people are employed Full-time.
- **Local Relays:** the center which provides information and guidance directly to young people. Their composition is as follows: three out of four are public bodies. The others are private bodies (15.3%) and private structures carrying out information and guidance activities in agreement with a public body (10.8%). They are mostly non-profit organizations managing services on behalf of provinces or municipalities.

Eurodesk Network composition represents the whole of actors working in Italy in the field of information and guidance. Being such a complex reality, the result is a high amount of policies for the sector regulation (top-down), and initiatives of the private and public actors to meet the needs of local communities (bottom-up).

- **Users:** They are young people in general and those working wit them. The age range is between 18 and 30. The users either contact the organization directly or use the tools available online, or visit the local partners.

- **Suppliers:** External consultants, office suppliers and printing companies.

- **Government bodies:** Eurodesk Italy is supported by the European Commission (DG Education and Culture), and by the Youth in Action National Agency of the Ministry of Youth. It is clear that public institutions represent an interested party, fundamental for the social and economic role of the association.

TABLE 10 . Eurodesk's stakeholders matrix

	INFLUENCE			
DEPENDENCE	No-influence	Low influence	Some influence	Formal influence High influence
High dependence Stakeholders without choices				Government bodies Users
Medium dependence				Local Relays Staff
No direct impact Have other choices		Suppliers		

2.4. Diagnosis

Information was collected through 4 Staff interviews, plenary discussions and 3 meetings of focus group.

Focus group

Plenary discussion

Staff interviews

Questionnaires have been filled up anonymously by all five team members. Findings point out a positive corporate climate in general. Levels of satisfaction are higher relating to:

- Quality of internal organization (efficiency, effectiveness, leadership, roles and tasks, responsibilities, upgrading);
- Physical and psychological working context (place, schedule, colleagues' relationship, personal satisfaction level).

The lowest levels of satisfaction refer to items linked to internal communication, conflict management, training. In particular, there is a need for more feedback on the effectiveness of work carried out, more flexibility, openness and clarity in accepting and discussing new ideas, potential operational problems and/or conflicts, and more occasions and opportunities to improve competences and skills. In this respect, it underlines the importance of regular staff meetings to face problems arisen. Referring to the perception of the team members of their own work, there is a further confirmation of the high level of personal satisfaction and a serene corporate climate. Work is being described mostly as: calm, skillful, efficient, active, intense, consistent.

Focus groups and plenary discussions

The topics consulted with the external stakeholders were as follows:

- Perception of the company, mission, and values
- Online services (special focus on the web site)
- New projects
- Tools

The following expectations and needs were listed:

- Revision of tools
- Revision of the website content and graphics
- More visibility of the network

2.5. Action plan

Table 11. Eurodesk's action plan

ACTION	EXPECTED RESULTS	TIMING	STAKEHOLDERS	RESOURCES BUDGET
Initiative during the European year of poverty and social exclusion 2010	Monitoring the implementation and evaluation of the state of advancement of the local and regional policies in favor of young people, based on the principles adopted in the framework on the European Youth Pact	November 2010	Eurodesk Italy and National Eurodesk Network Institutions and decision makers on youth policies	3.500€
Support to bodies active in the development of activities against exploitation of young people's work	Increasing of supporting activities in favour of KIVA http://www.kiva.org	On going 2010	Internal	500€
External Communication	New web site : content, organization and graphics	July 2010	Internal staff, local partners, users, institutions	12.000€
Handbook Eurodesk	Profile, tools, quality system	December 2010	Eurodesk Italy National Eurodesk Network	2.500€
Human Resources Training	Increase the quality of the info: - LLP – Comenius Actions - Guidance techniques	May 2010	Internal staff National Eurodesk Network	5.000€
Calendar of Internal Meetings	Exchange of information and discussion on new developments	2010	Internal staff	

3.
STRATEGY RESULTS

The dialogue with the stakeholder allows the organization to understand problems, expectations. The feedback from the stakeholders allowed a redesign of the new web site and some other communication and information tools. Training and more organized internal communication will be the response to staff needs. The dialogue with the political bodies will ensure a better visibility and reinforce the trust of the organization.

CASE STUDY 4
Poland

1.
PROCESY INWESTYCYJNE

.

Since its establishment in 2003, this company has been active in the fields of consulting, project management and organization of communication campaigns. Since 1 January 2009 the company operates a no-dividend policy and operates in the private sector. ⬚The team consists of 9 people, whose work is supported by experts in the field

The company mission is to provide first-hand expert knowledge to the widespread public in order to enable them to actively participate in the political, economic, and social life of the country using innovative solutions

and methodology. The main aim is to create solutions for increasing the competitiveness of the Polish economy by means of development of infrastructure, raising the energy efficiency and flexibility of the enterprises, and supporting regional development. All activities are oriented primarily towards the energy, gas, industry, construction and IT sectors, as well as towards local authorities and the employment market – especially in respect of flexible forms of employment and distance work. The company stands out thanks to its activities in the area of strategic communication, including organization of conferences and debates during which experts from Poland and Europe discuss the hottest topics connected with economic development in both national and international context.

2.
THE SUSTAINABLE STRATEGY

2.1. Introduction

Procesy Inwestycyjne, in the frame of its activity, carries out projects in line with sustainable development strategy. This especially concerns the management strategy, which is directed at creating relationship built up upon respect for the employees, business partners and members of the public.

Procesy Inwestycyjne carries out a broad range of training and educational and consulting activities in respect of the flexibility of the market, increasing the efficiency of the Polish economy, energy security, and development of the market with a goal of sustainable development. Procesy Inwestycyjne is extremely active in regards to development of the employment market above all, through promotion of solutions aimed at making the traditional employment market more flexible, with the support of the possibilities offered by new IT tools. Procesy Inwestycyjne is oriented at new projects and activities.

- Training, educational, and consulting activities - in respect of the flexibility of the market, increasing the efficiency of the Polish economy, energy security, and development of the market with a goal of sustainable development
- Flexible forms of work supported by the possibilities offered by new IT tools - a chance for young mothers or people with disabilities to work; partnership for development professional organizations in smaller cities
- Staff meetings - better communication, improvement of the quality of work, and the atmosphere between the employees; sharing the information about the CSR and the ways to initiate the new CSR practices in the company
- Partners meeting - a chance to listen to our business partners and their proposals for further action

2.2. Objectives

Procesy Inwestycyjne, as a responsible, independent, and market-recognizable partner, creates possibilities for conducting public consultations for investment projects and provides support for such projects through comprehensive identification of social needs and highest-class expert opinions. With modern communication techniques and access to professional expertise, Procesy Inwestycyjne implements activities oriented at modernization and efficiency in various sectors of the economy, including energy, construction, and transport.

Activities carried out by Procesy Inwestycyjne in the area of sustainable development include a number of social and ecological initiatives:

- Cooperation with local authorities and investors geared at an increase of their investment attractiveness and development of efficient management in the area of sustainable development
- Activities directed toward the development of the flexibility of the employment market by means of implementation of distance work and flexible employment methods

- Projects promoting intelligent management systems
- Projects aimed at the increase of efficiency and competitiveness of the Polish economy by means of efficient use of workforce, materials, energy, and environment
- Projects geared at the increase of energy efficiency and alternative energy sources
- Organization of informational and educational campaigns in the subject area of environmental protection and sustainable development
- Regular meetings with company's partners assuring efficient communication and transparency of the informational process
- Cooperation with NGOs, which pursue similar goals

Taking into account the implementation of the above mentioned activities, the company wants to develop the following objectives:

- Higher public awareness with regards to energy efficiency and sustainable development
- Changes in the strategy of management of the company
- Improvement of communication, understanding and cooperation with its partners

2.3. Company's stakeholders

The most important groups of stakeholders are:

- **Business partners:** 11 strategic partners and 20 market partners
- **Employees:** a team of 9 people
- **Sponsors, Investors:** individual partners of debates, conferences, projects, etc. (on average 9 partners per each of 13 yearly events)
- **Competitors:** motivation to continuously improve our actions
- **European Institutions, Polish Government: patronage, political assistance in the ongoing activities**
- **Sector organizations:** subject matter support
- **Polish and European experts:** expert assistance in the ongoing activities
- **Clients:** companies, institutions, organizations cooperating with us in many projects, like business partners

Stakeholders meeting

TABLE 12. Procesy Inwestycyjne's stakeholders matrix

DEPENDENCE	INFLUENCE			
	No-influence	Low influence	Some influence	Formal influence High influence
High dependence Stakeholders without choices				Business partners Employees
Medium dependence			Society, Competitors	Partners/Sponsors Investors Customers
No direct impact Have other choices			Business/Subject experts Government regulatory agencies Media NGO's	European Commission European Parliament Members of Polish Parliament Ministry of Economy Ministry of Environment

2.4. Diagnosis

Information was collected through questionnaire survey (13 questionnaires were filled) and during two meetings of the focus group.

Topics consulted to the stakeholders were as follows:

- Perception of the company, mission and values
- Evaluation of operations
- Relation with the company
- Strengths and weaknesses
- Expectations

The following expectations and needs were listed:

- A further fruitful co-operation. Further joint initiatives, in particular
- Innovative projects
- More information about current projects disseminated
- Continuation of ongoing activities and their widest possible development, not only in Poland but throughout the EU. Promotion of international cooperation to implement the programmes, which could be a showcase of the company
- Expansion of scope of activities
- Deepening of cooperation, which may contribute to the development of both company's and Polish economy

2.5. Action plan

TABLE 13. Procesy Inwestycyjne's action plan

ACTION	OBJECTIVES	STAKEHOLDERS	BUDGET
Listening, Direct Communication, Regular informing	Strengthen dialogue Organization of multilateral and bilateral discussion session Create stakeholder panel Develop newsletter Request for opinion	Business partners: KHW, Spec, Globema	3900 €
Listening, Direct Communication, Regular informing, Involvement	Strengthen dialogue Organization of multilateral and bilateral discussion session Create stakeholder panel Develop newsletter Request for opinion Increase the number of joint projects	NGO: Association for Efficiency - ETA	2200 €
Listening, Direct Communication, Regular informing, Involvement	Strengthen dialogue and partnership Organize weekly meetings Organize integration events Request for opinion Elaborate training plan	Workers	10000 €

3.
STRATEGY RESULTS

Thanks to carried out dialogues and meetings, the company understands the problems and expectations of its stakeholders to higher degree. The company also learned the opinions and suggestions regarding its activities.

The above brought the remodeling of the company's modus operandi and development of new communication channels in the form of a weekly newsletter, which is disseminated amongst 3000 recipients. The newsletter contains news of the company as well as of its partners. In a long-term perspective, this proposed plan aims at deepening the relationship with stakeholders, fulfilling their expectations, and improving communication. All of the above should positively influence the company's strategy, increase its competitiveness, and develop better trust.

1.
BONA
GENT

BONA GENT, AMIGOS DEL DEFICIENTE MENTAL is a non-profit organization founded in 1980 and its mission is to improve the quality of life of individuals with intellectual disabilities and that of their families.

Bona Gent's goals are as follows:

- To favor the enjoyment of leisure and free-time activities by individuals with intellectual disabilities.
- To foster their self-determination and integration in the environment in which they live.
- To promote alternatives for training, socialization and education to encourage personal autonomy and independence.
- To support and foster independent lives and offer them everything they need to live a quality life.
- To provide support, relief, information, and advice for families.
- To foster and promote social volunteer work and guarantee the corresponding training

- To provide society in general with information about the disabled world through awareness and training campaigns.

Bona Gent is made up of 20 workers, 190 associate members, and 127 volunteers, and it provides a service to more than 600 individuals with intellectual disabilities.

Bona Gent's volunteers

2.
THE
SUSTAINABLE
STRATEGY

2.1. Introduction

Bona Gent is one of the institutions in Valencia with the greatest impact and highest recognition of its work for improving the lives of disabled individuals. It has a very positive working climate and relationship with its environment and stakeholders.

The good practices developed by Bona Gent include the following:

- Staff diversity.
- Heavy involvement in campaigns and objectives related to the awareness of disability.
- Local community openness campaigns.
- Participation in local activities.
- Participation in disability awareness events.
- Agreements with occupational centers, the tertiary sector, and universities.
- Visits to primary and secondary schools.
- Help for and collaboration with students.
- Training of volunteers.
- Flexible working hours, especially for worker training.
- Continuous training for workers.
- Employment of disabled individuals.

2.2. Objectives

Bona Gent's stakeholders, especially the families of disabled individuals, require the continuous improvement of our services and the implementation of new services. Together with the reduction of existing resources as a result of the current economic situation and competition from other institutions in the tertiary sector, these circumstances are forcing Bona Gent to find new elements so that it can stand out from its collaborators and competitors.

This is the case of the sustainability strategy that is being developed with the consultancy services of Instituto Valenciano de Atención a los Discapacitados y Acción Social. It is considered as an essential feature for the long-term improvement of the organization's management systems and as a tool for dialogue and understanding with its stakeholders.

The strategy includes the following general objectives:

- Improvement of the organization's management processes and procedures: obtaining the ISO 9001 quality certificates and creating performance indicators.

- Integration of Bona Gent's organizational culture with its stakeholders.

We must also mention a number of secondary objectives:

- Improved motivation and involvement of human resources and the assurance of their appropriate professional performance.
- Setting up an appropriate climate and effective channels for communication and dialogue with stakeholders.
- Collaboration with the sustainable development of the community.
- Commencement of the 9001 quality assurance processes.
- Improvement of the staff's professional skills.
- Increased staff motivation.
- Development of an organizational culture in which the workers feel that they take part.
- Improvement of the organization's transparency.
- Creation of loyalty in financiers and other stakeholders.

2.3. Bona Gent's stakeholders

Bona Gent's main stakeholders are as follows:

- Workers: 20 people in the following professional areas: family care, leisure and free time, adult school, independent life service, professional training and employment and training in caring for the disabled.
- Disabled people and their families.
- Financial collaborators:
    o Local and regional government: City Hall of Valencia, Department of Social Welfare and SERVEF.
    o Banks and private enterprise and employers.
- The tertiary sector: institutions that collaborate or compete for existing subsidies and resources.
- 127 volunteers.
- Feaps: Federación de Asociaciones de Padres y Familiares de Personas con Discapacidad Intelectual.

The following table classifies the main stakeholders according to dependence and influence.

TABLE 14. Bona Gent's stakeholders

DEPENDENCE	INFLUENCE			
	No-influence	Low-level influence	Medium-level influence	Formal influence High-level influence
High-level dependence Stakeholders without options			Family of workers	Workers Families Financial collaborators (City Hall of Valencia Department of Social Welfare and SERVEF) Disabled users Tertiary sector (Collaborating institutions, competitor institutions)
Medium-level dependence		Consumer associations	Citizens The media	Board of directors Feaps
No direct impact Stakeholders with other options	Union representatives at Bona Gent	Suppliers Union Opinion leaders National government University training institutions Professional training institutions	Banks Local associations	Financial collaborators: Private enterprise and employers Banks Volunteers

2.4. Diagnosis

The stakeholders shown in the following table have been consulted (interviews and discussion groups) for the diagnosis.

TABLE 15. Stakeholders consultations

STAKEHOLDER	SAMPLE
Interviews with management	4
Interviews with the CSR plan manager	2
Discussion groups	4
Interview with internal stakeholders	23
Interview with external stakeholders	11

The issues consulted with stakeholders were as follows:

- Main concerns regarding the following subjects: human resources, local community, the environment, occupational hazard prevention and ethics
- Good practices to be implemented by Bona Gent
- Recommendations on professional performance and quality in the tertiary sector
- Stakeholders' perception of the mission, vision and following values of Bona Gent: teamwork, transparency, commitment, fairness, equality, justice, mutual help and innovation

Meeting with stakeholders. Reaching the commitment

The stakeholders expressed the following concerns and requirements:

- The stakeholders showed great concern for the following issues: local community, human resources and the environment
- The stakeholders asked Bona Gent to work more urgently in the following areas: human resources, communication and local community
- In particular, they requested the following good practices:

  o Dialogue processes and communication (internal stakeholder)
  o Creation of a special employment center
  o Extension of agreements and cooperation with local entities
  o Improvement of salary conditions and stability for workers (external stakeholders: financial collaborators)
  o Recycling and lower energy and raw materials consumption
  o Continuous training: study of training requirements.

- In relation to the mission, vision and values:

  o Stakeholders requested a review of the mission and vision to include all the areas and needs affecting disabled individuals.
  o The values with the best scores were justice, fairness and mutual help. However, it would be recommendable to work on teamwork and transparency.

- In relation to the key factors for implementing quality, the following suggestions were made:

  o Support from external institutions (Feaps, Ivadis, consultancy firms, local and regional government).
  o Understanding the benefits, being constant and making everyone aware so that they feel part of the process.
  o Start with work post indicators.

- In relation to the design of performance indicators:

  o Bear in mind that it is not a trading company; focus on tertiary sector indicators rather than on disability.
  o Development of indicators associated with the values that have obtained the lowest scores: teamwork, transparency, and quality.
  o Clear and concise specification of tasks and responsibilities; their control and assessment.
  o Focus indicators on objectives rather than on work/hours.

- In relation to the environment:

  o Bona Gent is expected to act accordingly (recycling, campaigns with trading companies, commitment) and the environment should be included in the action plan.

- In relation to families and disabled individuals:

  o There is a good relationship and listening, but there is no clear communication procedure.

- o Good relations with workers, disabled individuals, and families; good working climate.
- o A more business-like and less paternalistic strategy was requested.

2.5. Action plan

The results of the diagnosis and the action plan proposal were sent to Bona Gent's stakeholders. They were also called to a meeting so that everyone could reach a commitment to sustainability that showed their concerns and developed actions with which everyone could collaborate.

The participation and availability of all the stakeholders at the meeting was excellent. Various working parties were created with representatives from the different stakeholders.

All the efforts have been brought together through the creation of an action plan that shows the work areas, general and operative objectives, actions that are to be taken, persons responsible and participants, budget, timing for the actions and assessment indicators. The work areas included in the action plan are as follows:

- o Human resources
- o Dialogue with stakeholders
- o Community relations

TABLE 16. Bona Gent's action plan

ACTION	OBJECTIVES	STAKEHOLDERS	BUDGET
Human resources	Improve motivation and involvement of human resources and the assurance of their appropriate professional performance Improvement of the staff's professional skills Increased staff motivation Improvement of the organization's management Commencement of the 9001 quality assurance processes Improvement of measures for the work-life balance Improvement of professional performance Improvement of the collection of information on good practices already in place Improvement of the decision-making process based on results Improvement of the employment/procurement procedures Setting-up of criteria to foster internal promotion Improvement of the workers' sense of belonging to the organization Development of an organizational culture in which the workers feel that they take part	Workers Disabled users Board of directors Volunteers	4500 €
Dialogue with stakewolders	Setting up an appropriate climate and effective channels for communication and dialogue with stakeholders. Improvement of the working climate. Increase of trust in Bona Gent. Improvement of communication with stakeholders. Improvement of the organisation's transparency. Creation of loyalty in financiers and other stakeholders. Inclusion of stakeholders in CSR and sustainable development processes. Improvement of stakeholders' knowledge of Bona Gent's organizational context. Improvement of the organization's credibility and reputation	All stakeholders	3500 €
Community relations	Collaboration with the sustainable development of the community. Cooperation for dealing with problems and opportunities more efficiently in order to change the rules of the game. Increase of the stakeholders' reputation and trust. Promotion of the employment of the disabled. Creation of loyalty in customers and other stakeholders.	All stakeholders	5000 €

3.
STRATEGY
RESULTS

Bona gent has improved its knowledge of its stakeholders' concerns and requirements and, therefore, those of its community. It also has a clear reference of the good practices it needs to put in place and the strategies it needs to follow to improve its sustainability.

Accordingly, it has had to create new relations and communication channels with stakeholders.

The information that has been collected and the meetings that have been held with stakeholders, together with the joint commitment, have led to the creation of working parties and common actions that are having a clear healthy effect on Bona Gent's management and image, on disabled individuals and on the community in general.

It is a clear example of teamwork that involves all the stakeholders for the benefit of one single objective: improving the quality of life of disabled people.

CASE STUDY 6
Spain

1.
CTL

Compañía de Tratamientos de Levante is a trading company specializing in public health and pest control on an environmental and phytosanitary level. It also carries out work to control and prevent legionnaire's disease and provides general hygienization services.

CTL S.L. is a pioneering company in the disinfection, fumigation and deratization sector of Comunidad Valenciana. Certified as compliant with the ISO 9000 standard and the ISO 14001 environmental standard.

In 2009, its turnover totalled €2 million and it had 37 employees working at 3 delegations.

2.
THE SUSTAINABLE STRATEGY

2.1. Introduction

CTL is an efficient, innovative company with a clear commitment to many of the areas of sustainable development, especially those associated with the environment.

The good practices developed by CTL include the following:

- ISO 14001 environmental management system
- ISO 9001 quality management system
- Salaries higher than the levels provided in the union agreement and above the sector average.
- Continuous worker training
- High level of professional stability
- Purchases made from special employment centers
- Employment of disabled individuals
- Donations to the tertiary sector
- Free provision of services.

It is particularly concerned for its workers' professional situation and that its relations with its stakeholders are satisfactory.

2.2. Objectives

The continuous improvement processes (quality, efficiency, and innovation) put in place by CTL push it towards a permanent search for new sectorial positioning methodologies, learning, and relations with its economic and social environment.

Its sustainability strategy is considered by CTL as a tool that fits in seamlessly with its strategic objectives.

Accordingly, the strategy includes the following general objectives:

- Improvement of corporate efficiency through the creation and/or improvement of management processes.
- Promotion of innovation in the sector.
- Development of a new business culture that makes CTL a reference company in the areas of sustainability, efficiency and innovation.
- Improvement of the quality of the services it provides.
- Increase of its stakeholders' reputation and trust.

We must also mention a number of secondary objectives:

- Improvement of the use and implementation of communication and data processing technologies.
- Improvement of communication with stakeholders and between delegations.
- Improvement of CTL's operating processes: datasheets, documentation, daily planning, new products and treatments, customer service and satisfaction.
- Improvement of awareness of the customer's requirements.
- Improvement of innovation in products and services.
- Creation of an action protocol for the 3 delegations.
- Improvement of measures for recycling and reducing the consumption of energy and raw materials.
- Learning about new products and services.
- Improving efficiency in the combination of resources (knowledge, people, financial and time resources).
- Improvement of sector competitiveness.

2.3. CTL's stakeholders

CTL's main stakeholders are as follows:

- Workers: 37 people distributed across two functional areas: administrative staff and treatment appliers.

- Customers:

  o Local and regional government. cleaning of sewers, natural parks and gardens, hospitals, residences and schools.
  o Private enterprise in the agriculture and foodstuffs sector.
  o Private enterprise in catering and hotel and restaurant services.

- Suppliers of specific materials for treatments.

The company's secondary stakeholders include:

- Universities (key factor for improving innovation in the sector), competitor companies and business organizations.

The following table classifies the main stakeholders according to dependence and influence.

TABLE 17. CTL's stakeholders

DEPENDENCE	INFLUENCE			
	No-influence	Low-level influence	Medium-level influence	Formal influence / High-level influence
High-level dependence Stakeholders without options			Family of workers Suppliers	Workers Shareholders/owners
Medium-level dependence		Union representatives at the company Consumer associations	University training institutions Professional training institutions Citizens The media	Customers (private companies, local and regional government) Competitors and business representatives
No direct impact Stakeholders with other options		Union Tertiary sector Opinion leaders National government	Future/potential consumers Banks	

2.4. Diagnosis

The stakeholders shown in the following two tables have been consulted (interviews and discussion groups) for the diagnosis.

TABLE 18. CTL's stakeholders consultations

STAKEHOLDER	SAMPLE
Workers	31
Owners	1
Suppliers	2
Customers	12

TABLE 19. Information collection sample

TOOL	SAMPLE
Interviews with management	2
Interviews with the CSR plan manager	4
Discussion groups	6
Interview with internal stakeholders	32
Interview with external stakeholders	14

The issues consulted with stakeholders were as follows:

- Main concerns on the following subjects: human resources, local community, the environment, occupational hazard prevention and ethics.
- Good practices to be implemented by CTL.
- Main factors for innovation and efficiency in the sector.
- Stakeholders' perception of the following values of CTL: teamwork, transparency, fairness, quality, flexibility, commitment, innovation and ecology.

With the following concerns and requirements:

- The workers suggest that CTL should develop practices associated with human resources and occupational health and safety.
- In particular, they requested the following good practices:

1. Improvement of the workers' salary conditions.
2. Use of renewable energies.
3. Processes for communication and dialogue with workers.
4. Occupational health and safety: increase in the workers and the union's participation in the measures that are to be developed.
5. Measures for recycling.
6. Direct employment of people in vulnerable situations.
7. Environmental training.
8. Lower consumption of raw materials.
9. Creation of a code of conduct.

- According to the replies given by the stakeholders, CTL's values are a positive framework of reference for the company's actions. Particular emphasis is placed on flexibility. However, the value with the lowest score was transparency.
- In relation to the key strategic factors associated with innovation, special mention must be made of the stakeholders' following suggestions:
  o Setting-up of a clear methodology for innovation: objectives, resources, phases, actions, meetings, managers, incentives, etc. It must be applied on the same level at all three delegations. Nothing should be left to improvisation.
  o Staff should be equipped with new technologies: PDAs, laptop computers, online databases, computerisation of documentation, incident logs, etc.
  o Services should be diversified.
  o Communication: it needs to be improved with customers to anticipate their requirements, improved between departments and the monitoring of treatments needs to be assessed, etc.
  o Human resources: training, incentives, diversity (younger staff), etc.
- In relation to improved efficiency at the company, the following suggestions were made:
  o Improvement of clothing, vehicles, and auxiliary materials.
  o Improvement of the warehouse stock of products and daily planning (in writing) of the appliers.
  o Improvement of process management to include innovation and communication.
  o Unification of procedures for all three delegations.

2.5. Action plan

The results of the diagnosis and the action plan proposal were sent to CTL's stakeholders. They were also called to reach a commitment to sustainability that reflected their concerns and to develop actions in which everyone could take part.

This phase was brought together through the creation of an action plan that is to show the work areas, general and operative objectives, actions that are to be taken, persons responsible and participants, budget, timing for the actions and assessment indicators.

In our case, the work areas to be developed are as follows:

- o Preparation of a communication plan.

- o Creation of a dialogue board to improve innovation and efficiency in the sector.

TABLE 20. CTL's action plan

ACTION	OBJECTIVES	STAKEHOLDERS	BUDGET
COMMUNICATION PLAN	Improvement of the use and implementation of communication and data processing technologies Increase of trust in the company Improvement of communication with stakeholders and between delegations Improvement of the organization's transparency Improvement of CTL's operating processes: datasheets, documentation, daily planning, new products and treatments, customer service and satisfaction Improvement of awareness of the customer's requirements Improvement of the organisation's credibility and reputation	Participation of all stakeholders in the action	6500 €
CREATION OF A DIALOGUE BOARD TO IMPROVE INNOVATION AND EFFICIENCY IN THE SECTOR	Improvement of innovation in products and services Unification of procedures at all 3 delegations Improvement of measures for recycling and reducing energy and raw materials consumption Improvement of service quality Learning about new products and services Improving efficiency in the combination of resources (knowledge, people, financial and time resources) Distinction as an innovative company Reduction of costs through the reduction of energy consumption, savings in materials and gas emissions Improvement of sector competitiveness	Participation of universities, suppliers, workers, competitors and government	7000 €

The basic content of the action plan is shown in a public commitment made by CTL to its stakeholders and to sustainable development (www.ctl-plagas.com).

3.
RESULTS OF
THE STRATEGY

CTL has improved its knowledge of the stakeholders' concerns and requirements. It has also been informed of the good practices and processes it could put in place to satisfy its stakeholders' expectations and become a more efficient and innovative company.

Having been implemented, these actions are now improving the company's relations with its stakeholders.

In the short-term, new communication channels have been created and new processes are being implemented. Furthermore, procedures are being unified for all three delegations.

In the long-term, the systematization of the innovation and efficiency processes, together with the dialogue board that has been set up, will position CTL as a reference company in terms of efficiency and sustainability for its stakeholders.

It seems probable (one long-term assessment remains pending beyond the time horizon of the Symbiosis project) that the strategy will have a positive effect on the company's competitiveness and its reputation and trust with regard to its stakeholders.

Finally, CTL is closely associated with government. The development of a sustainability strategy (good environmental practices, excellence in compliance with the quota for employing disabled individuals and the publication of a future sustainability report) is beginning to be highly valued in the public administration procurement processes and it is expected to become mandatory in the future.

SECTION A
BENCHMARKING

1.
Introduction

Set out below is a comparative (benchmarking) study of the five strategies developed by the project partners according to Standard AA1000.

In order to do this, partners have been asked to provide information about the following aspects:

- **Main obstacles** found in each phase of the strategy.
- **Positive aspects** that strengthen each phase of the strategy.
- **Deviations** with respect to the AA1000 Standard in each phase of the strategy.
- Conclusions.

Firstly, we have drawn up a general table with the final conclusions, main obstacles, positive aspects and deviations.

These are followed by 2 tables containing information regarding:

- Obstacles found in the implementation of the strategy broken down by country and stage of the same.
- Positive aspects of the strategy broken down by country and stage.

Highlight that there have been very few deviations from the AA1000 Standard which have not been incorporated into the aforementioned table.

Lastly, and due to the importance in the development of the strategy, the following information has been included:

- Expectations and needs shown by the stakeholders, broken down by country and according to whether the group is internal or external.
- Indicators in the action plan for the two areas that have been most highly developed by partners: communication and human resources.

TABLE 21. Benchmarking Conclusions. Obstacles, positives aspects and deviations

BENCHMARKING CONCLUSIONS

o The AA1000 standard has been considered by the partners a very valuable tool for helping organizations to think strategically

o Some organizations do not have a business strategy. The change towards strategic thinking may cause certain adaptation problems

o The strategies put in place by partners have been carried out according to the AA1000 with minimum deviations

o When starting the strategy it must be taken into account that qualified professionals and the participation of the entire organization will be needed (with emphasis on the management of the organization) as well as sufficient economic resources so as not to paralyse the process and guarantee compliance with the objectives

o Difficulties were identified in the classification of stakeholders. Dependency and influence are concepts that require a lot of resources for them to be understood and applied in practice

o The information obtained from the consultations with the stakeholders is extremely valuable to the organization. Many of their needs and expectations are connected with the improvement of processes of dialogue, transparency, communication, and human resources

o The attitude (reluctance to participate; lack of opinion, time or knowledge) of some external stakeholders has made it difficult to obtain information and obtain commitment. It would be advisable to find new formulas for participation and commitment with the external stakeholders

o The partners have made numerous commitments to their stakeholders. Achievements that have been considered an excellent way of learning and mutual short and long-term benefit

o Certain difficulties were identified when distinguishing the concept of good practice and what are good practices in the sector

o Indicators are an essential piece of the strategy; but their creation, implementation and monitoring poses problems

o Participation of a facilitator or external mediator may be very helpful to inspire trust and to obtain more objective information

Obstacles found in the development of the strategy	Positive aspects	Deviations from the AA1000 Standard
• Difficulty obtaining information about the situation and good sector practices • Lack of certified organizations (AA1000, SA8000) to serve as an example • Difficulty identifying the "good practice" concept • Difficulty diagnosing the stakeholders according to the "dependency" and "influence" categories • Lack of understanding, participation and commitment of some stakeholders (external) • Difficulty creating and applying the indicators	• Understanding good practices and situation of the sector is essential to be able to understand the situation of the organization • Having another type of certification (ISO, SA8000....) is very helpful • Create the objectives between the largest number of stakeholders sets the basis for greater commitment in future • The information obtained from consulting with the stakeholders is extremely valuable to the organization • The action plan is an essential tool in the process • The benefit of using open questionnaires rather than using closed questionnaires • Use of a facilitator (external expert) raises confidence levels among stakeholders and the objectivity of their responses • High commitment to participation in the strategy reached by some stakeholders and the long-term benefits involved	• Closed questionnaires • Different mechanisms for listening to stakeholders • Failure to notify the stakeholders of the results • Not all dimensions were used to classify the stakeholders. This was primarily based on external/internal and dependence and influence

TABLE 22. Obstacles found in each phase of the sustainability strategy

Phase	Portugal	Spain	Italy	Poland
Description of organization				
Sector of good practices	Lack of sustainability reports, lack of participation by stakeholders and very little information on the organisations' websites Lack of certified third sector organizations in AA1000 to serve as an example	Lack of agreement on the "good practice" concept. Lack of information on good practices in the third sector	There are no AA1000 certified organizations that can serve as examples	Social Responsibility of the organization and sustainability are little-known concepts in Poland. Obtaining information about them can sometimes be difficult There are no references of AA1000 certified organisations
Organizational practices and their impacts	Difficulty for organizations to organize and evaluate their practices and impact and incorporate them in the organization's strategy	Lack of awareness of the "good practice" concept Difficult to evaluate because the organization does not have indicators of good practices Very difficult to assess the impact of each of the practices		Some difficulty defining the organization's good practices
Main challenges and objectives		Some difficulty identifying the objectives of the strategy because there is no business strategy with defined objectives and challenges in place.		
Stakeholders' list and listening Framework with several categories on issues by segment of stakeholders	Difficulties were identified in the definition and classification of the stakeholders. Specific knowledge is required to do this They have been classified only by dependency and influence One important stakeholder didn't send any answer to book the interview. High number of stakeholders and listening in a short space of time. - Concern to design an easy and flexible format, considering the significant number and diversity of stakeholders (not forgetting the key issues that should be focused). An external person would have created a better climate for obtaining more, better quality information , in what concern to the internal stakeholders.	High consumption of human and economic resources Need for training in concepts such as "stakeholders", "dependency" or "influence" It was necessary to create several discussion groups with workers and directors to classify the stakeholders Difficulty finding the right person to represent the stakeholders Lack of interest or time for accessing interviews Internal stakeholders showed greater interest, although they found it difficult to understand the strategy The use of closed questions has generated statistical validation problems because the sample was insufficient.	Difficulty classifying the stakeholders according to the "dependency" and "influence" categories To gather the information from the internal stakeholders, a specialised organization was hired, which made the process too expensive Lack of interest and/or time on the part of some stakeholders They are not interested in external stakeholders and have no opinion on the values, mission and vision of Eurodesk .	Difficulty understanding the terms "dependency" and "influence" Lack of interest from external participating groups .

Phase	Portugal	Spain	Italy	Poland
Summing report	Difficulty categorizing all the information gathered from the stakeholders due to its diversity	Demands great efforts in terms of time for gathering the information in a way that can be understood by all the stakeholders		
Position of organization: mission, vision, values, role in society		Difficulty experienced by external stakeholders evaluating the mission and values When there is no business strategy, it is more difficult to position the organization in actions related to sustainable development	Eurodesk depends directly on European Union strategy, which is often not clear about what it needs	
Action plan	Difficulty ensuring the action plan contains actions that take into account the needs of all stakeholders.	Difficulty converting all the information gathered into specific actions that are of interest to the different stakeholders Lack of economic budget for carrying out the strategy		
Commitment	Sometimes it has not been possible to convert the objectives and challenges into commitments with all stakeholders.	Difficult-to-understand term Difficulty reaching commitments in which all stakeholders will participate	Difficulty obtaining commitments in which an important public organization like Eurodesk will take part.	
Indicators	Difficulty in the selection of the best indicator for evaluating the actions	Lack of experience in the organizations in creating indicators	Difficulty creating indicators, especially qualitative indicators	

TABLE 23. Positive aspects of each phase of the sustainability strategy

Phase strategy	Portugal	Spain	Italy	Poland
Description of organization	Stable organization and description agreed with all the stakeholders	The information gathered is essential to understand the organization that will be carrying out the strategy	Reflection that provides a lot of information for improving understanding of the company itself and its initial position with regard to the strategy	Ability to reach an internal consensus with regard to the description of the organization
Sector of good practices	This phase forces the organization to think about the evolution of the sector in which it carries out its activities	It is very important to see the differences between the organization's good practices and those carried out in the sector. This situation will help it to define its objectives	Essential information to be able to look at what the company is doing in comparison with the rest of the sector	The company has a good understanding of its situation in the sector in Poland and in the general economy
Organizational practices and their impacts	This phase will help to organize good practices and their communication to stakeholders. This makes it possible to check their state of maturity in the organization		SA8000 certification has helped the organization to organize its good practices	The good practices of the organization and the sector have made it possible to understand which should be introduced in the company
Main challenges and objectives	The involvement of the management team and the rest of the staff when designing the objectives	This information is considered essential because it will determine the rest of the strategy The more time is spent on this the better when it comes to understanding the organization and the final results of the strategy	This phase was carried out in collaboration with the different stakeholders, which has created high expectations and has been beneficial to the final result	The identification of the company's main challenges is vital to identify and achieve essential objectives
Stakeholders' list and listening Framework with several categories on issues by segment of stakeholders	Strong commitment from all the stakeholders High level of coherence in the answers from all the stakeholders: Improved communication Many references to positive aspects of the functioning of each of the organizations The information obtained helped them to understand the company from an external point of view The clear perception of the concept of "dependency" and the implications of political relations in the organisation were outstanding The "focus group" methodology was outstanding because of the information gathered and the short time necessary for developing it The open questions were a very positive element for gathering information	Facilitates understanding of the organization's surroundings and who is important to it The information from the stakeholders is extremely useful to the organization Some stakeholders showed a lot of interest in developing a sustainability strategy and want to see how the process ends	The stakeholders have a clear role in the organization. The information obtained from the stakeholders has been very useful, and it is hoped this will continue in the future The importance of direct interviews with stakeholders is outstanding because of the information obtained .	With this phase, awareness of the role of stakeholders in the functioning and compliance of the organization's objectives increased. The use of open questionnaires has generated a high level of satisfaction because of the wide variety and wealth of information obtained. Some groups interviewed showed great interest in the process and a lot of interest in the process and offered a lot of information .

Phase strategy	Portugal	Spain	Italy	Poland
Summing report	A report has been prepared on the organization's strategy position according to its main stakeholders	Special tool for preparing the action plan The summary has been communicated to the stakeholders, creating high expectations	Key tool that constitutes the basis for the future action plan	The information obtained will contribute important and positive changes in the organization
Position of organization: mission, vision, values, role in society	Mission, vision, values, role in society of APCC are defined for some years ago.	The stakeholders that answered questions about their mission, vision and values provided excellent information Because these were closed questions, the information provided in score form was very simple to evaluate	The reflection and information obtained served to give a clear understanding of the organization in its environment	
Action plan	The action plan gives answer to the stakeholders needs	They took part in their preparation and many of them are responsible for the stakeholders. A situation that is very well thought of by all the participants	Some actions were considered very positive because they were the result of continuous dialogue with stakeholders	Setting the actions out in the action plan makes it possible to understand the entire process and the changes that are to be made in the company
Commitment	Making commitments to stakeholders produces great mutual benefit: Share experiences and practices, analyze trends and publicizing the results obtained	Several commitments have been made with stakeholders and which have been made public. The stakeholders seem very satisfied with the results and are willing to collaborate Obtaining commitments in meetings with all the stakeholders has been successful	Eurodesk users (young people) have actively taken part and they are very committed to continue to take part in the project.	
Indicators	Essential for monitoring the plan and communicating with stakeholders	Essential for monitoring the plan and for communication with stakeholders	Essential for monitoring the plan and for communication with stakeholders	They are considered essential for monitoring the action plan

TABLE 24. The stakeholders' main expectations and needs

Portugal	Spain	Italy	Poland
INTERNAL STAKEHOLDERS			
- Internal communication - Recycling - Concern about the impact that new services may have - Maintain the leadership role to influence political decisions and be able to change attitudes	- **Communication and dialogue processes with workers** - Improving workers' pay conditions - More stable employment - Environment: Use of renewable energies, lower consumption of raw materials and recycling - Health and Safety at work - **Continuous training** for workers	- **Internal communication** - **Evaluation and communicating the work done**	- Continuation of ongoing activities and their widest possible development, not only in Poland but throughout the EU - More information about current road projects sending by e-mail - Deepening cooperation - Further joint initiatives - in particular, innovative projects.
EXTERNAL STAKEHOLDERS			
- Difficulty distinguishing the organization's image (logo) - **Coordination between services and their continuity.** - Monitoring finished projects - Maintenance of and more projects, cooperation and association - Creation of a consortium in the health area - Lead a national network in the rehabilitation area - Think strategically, innovatively, and sustainably, which guarantees the continuity of the organization - Maintain the leadership role to influence political decisions and be able to change attitudes - Invest in services for the community that can generate benefits in the organization - Continue to be leaders in values such as solidarity and sustainable development	- **Communication, dialogue and transparency** - Improving workers' pay conditions - More stable employment - Improved links with the local community: more open - Increased participation in networks, cooperation and associations - Environment: recycling	- Difficulty finding **information**. - Difficulty becoming a member of the organization - Difficult to use tools - Too much **information**. Difficult to classify and understand	- Difficulty understanding the sustainability strategy they are carrying out - Need for investment to improve the quality of the service and development of the organizations

TABLE 25. Main indicatores inclued in the action plans according to the two main action areas developed by the partners

COMMUNICATION	HUMAN RESOURCES
- Preparing a **dialogue and communication plan** with stakeholders. Preparing the process according to the 9001 quality standard - Technology: number of requests and number of teams incorporated - Number of panels, meetings and discussion groups (thematic, training and in collaboration with the IG) formalised by meeting and minutes. Number of reports drafted - Number of proposals for improvements broken down by interest group - No. of public events related with the CSR organised: holdings in companies - No. of public events related to the social actions organised - No. of people attending these events - Channels for dialogue created with stakeholders: interviews, discussion groups, mail, etc. - No. of invitations to participate in public events - No. of elements for raising awareness created: publications, leaflets, products, internal/external communiqués, intranet - Communication spend - No. of suggestions and no. of complaints, percentages seen to and resolved - Knowledge of the communication plan and its actions by stakeholders. Valuation scale - Customer satisfaction broken down by stakeholders - Evaluation of the degree of transparency of the organisation perceived by the stakeholders - Evaluation of the degree of compliance with the expectations of the stakeholders - Evaluation of the degree of compliance with the organisation's CSR commitments - Creation of CSR commitment - Publication of the CSR commitment - Drafting of the sustainability report - Publication of the sustainability report	- **Diversity:** Number of workers broken down by gender, age, disability and country of origin. Number of disabled people taking part in the selection processes. - **Job stability:** Average seniority of workers broken down by gender, country of origin, age and disability. Percentage of people with stable contracts in the organisation broken down by professional category, area and gender. - Preparation of a **performance and professional development evaluation system**. Preparation of the process according to the 9001 quality standard. Client satisfaction. Evaluation by workers of the performance evaluation system. Number of meetings formalised in calls and minutes. Number of proposals for improvements, broken down by interest group No. of group discussions carried out. No. of people evaluated broken down by gender, category and department. - Creation of a procedure for **selecting and promoting staff**. Preparation of the process according to the 9001 Quality Standard. Number of meetings formalised by call and minutes. Number of proposals for improvements broken down by interest group. Level of transparency perceived by the stakeholders. Percentage of workers taking part in the internal promotion processes. Percentage of workers selected according to the internal selection procedure. - Preparation of the **Continuous training plan**. Preparation of the process according to the 9001 Quality Standard. Number of meetings formalised by call and minutes. Number of proposals for improvement. Total training hours broken down by gender, category and whether or not they take place during working hours. Percentage of people surveyed in the needs study. No. of discussion groups held in the needs study. Percentage of training hours in work hours per annum and employee broken down by gender and category. Total no. of courses. No. of training activities available. Percentage of people training during work hours subsidised by the organisation. Percentage spends on unsubsidised training compared with the total cost. Client satisfaction. Evaluation of training given by pupils. Scale of 1 to 10. Customer Satisfaction. Evaluation of the continuous training plan by workers. Scale of 1 to 10.

SECTION D
RECOMMENDATIONS

"Humanity has largely had and Exploitative relationship with our planet; we can, and should, aim to make this a symbiotic."

Michael Mack, Syngenta International AG

In this section is presented the most important recommendations reached by the "Symbiosis" partners after two years of work:

- Universities:

  o Integrate on Universities curricula all the principles of sustainable development and give one big focus on stakeholders engagement methodology;

  o Develop academic works and papers concerning sustainable development and stakeholder's engagement (Degree, Masters and PHD);

  o Integrate sustainable development and stakeholder's engagement in the global strategy of the university.

- Companies:

  o Integrate stakeholders engagement methodology in the sustainability strategy of the company as one of the most important topics to be covered and in a transversal aprroach;

  o Invest in enhanced training of managers on sustainability issues (covering different duration and levels). Sustainability introduction courses could be an excellent proposal;

  o It must be taken into account the different long term characteristics and resources of SME and 3rd sector entities taking into account difficulties with understanding the strategy;

  o Involvement of employees and their integration around corporate values. Need for individualization of stakeholder engagement tools – adaptation thereof to market conditions and specific firms or organizations.

- NGO´s and 3rd Sector:

  o To converge their business and development strategy in a sustainability strategy with a very big focus on the engagement of stakeholders. Reinforce the importance of partnerships between NGO´s/3rd sector and the business world;

o Improving the provision of education and skills, and measuring a new concept of value within organizations as critical conditions to reinforce the positioning of 3rd sector;

o Providing formal education as the top development issue on the NGO's minds. Beyond training the next generation one critical imperative is the need to invest in enhanced training of people working on 3rd sector as one of the critical development issues for the future success of their capacity to influencing their approach to sustainability. "Currently, the burning issue is how to better incorporate sustainability into daily practice".

- Media:

o Change editorial policies in order to place more importance in the communication of good practices concerning sustainability policies, multi-stakeholders projects, etc., whether it is a company, a university, or an NGO;

o Training and awareness of media about these themes.

- Public Institutions

o The public institutions must be involved and develop these strategies, not only limited to the creation and regulation of laws;

o The need to create instrument informing of possibilities for taking advantage of the opportunities connected with stakeholders' engagement.

SECTION E
BIOBLIOGRAPHY AND WEBSITE

BIBLIOGRAPHY

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