# CORPORATE SOCIAL RESPONSIBILITY IN THE GUARDIA CIVIL THE ADOPTION OF A NEW MANAGEMENT MODEL FOCUSED ON SOCIAL, ECONOMIC AND ENVIRONMENTAL CONCERNS

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## ABSTRACT

In a globalized, intercommunicate and interdependent world, the role played by enterprises has been growing increasingly, having in some cases surpassed the budget of some states. Within this context, a more and more critical attitude in the international realm has emerged towards these enterprises as a result of the overwhelming consumption of resources and the impact of their activities on the future of the Earth. There emerged an important involvement of organisms, such as the UU.NN, OECD and ILO, to establish a guide for enterprises to join voluntarily. Over time, this new philosophy progressively became a norm in the form of responsibilities, in some cases through legal systems and, in others, through the codes of good governance of the most liable enterprises. It is in this sphere of willingness where the ESR works. On the continent, the European Union has envisaged the ESR as a process that can play an important role in the improvement of competitiveness, labor relationships, technology innovation and job creation, which are essential elements to overcome the economic crisis in which we find ourselves currently. Spain has been a leading country in ESR matters, having approved its strategy this past 24th of October. And the Guardia Civil, social referent by virtue of the trust it inspires in the citizenry, wants to join this new model to manage public affairs, submitting itself voluntarily to the management of its operations in sight of social demands, taking care of and respecting the environment, as well as intensifying its relationships with internal and external stakeholders.

Keywords: Corporate Social Responsibility, stakeholders, management, strategy, governance.

## 1. WHAT IS CORPORATE SOCIAL RESPONSIBILITY?

First of all, we should make clear that there is not a commonly accepted definition. The European Commission has defined Corporate Social Responsibility[1] (CSR hereinafter) as the voluntary integration, by both companies and organizations, of the social and environmental concerns in their operations and their relationships with their interlocutors. The CSR includes norms and values that the organization voluntarily adopts and, once adopted, they acquire internal regulatory power.

Being socially responsible means not only complying with legal obligations, but also committing to go beyond compliance, investing in human capital, the environment and

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1 Author's remark: CSR is also known as Responsible Business (RB). Despite the debate on the differences between Corporate Social Responsibility and Responsible Business, the authors have decided to interchangeably use these terms through this work.

relationships with interlocutors. These measures, *voluntarily* accepted, can have a positive impact on the organization's competitiveness and productivity, generating growth and major profits.

Social Responsibility can —and we may go so far as to say it must—cause positive effects on the organization's activity. An example would be the creation of a proper working environment. There is no doubt that the relationship with the stakeholders contributes to this. Another example could be a greater efficiency in the use of the allocated resources in order to reduce impact on the environment. In both cases, CSR would contribute to a greater productivity, a better organizational performance and it would allow the attainment of the final objectives, or, according to the terms of the Guardia Civil's mission established in its Strategy Map, for "guaranteeing public safety and help the citizens, in a close and exceptional way, thus contributing to society's well-being".

However, CSR can also generate negative effects. These come to be when a company that has adopted a CSR system does the opposite of what was promised, failing to fulfill the established challenges. And oftentimes, without malice or bad intentions, its behavior may even be simply incoherent. This is when the delegitimization of the organization and the loss, to a greater or lesser degree, of its reputation, come to pass. In the field of police corps, this situation would occur when a series of operational interventions go against the alleged nature that we presume they have, consisting of aiding and protecting their fellow citizens.

Therefore, an organization that wants undertake CSR has to consider the effort it is willing to make, the degree of commitment it needs and it must identify itself with CSR's purpose before making decisions that are not in kilter with the true intentions of its highest executive bodies. A CSR policy is not meant to be a "window dressing" ploy, aiming to improve the image of the brand or the company. It entails a social, economic and environmental commitment to workers and citizens that must be led by the highest executive positions.

It is relevant to point out that the implementation of CSR in an organization has a progressive nature. In theory, it does not go beyond a simple declaration or, as in our case, an issuance of a first report or memoir. However, as social responsibility becomes a part of the strategy, the decisions adopted are based on criteria that are added to those originally taken into consideration.

We could say that CSR has two dimensions: internal and external. The internal dimension refers both to the practices that affect workers and those that focus on the management of natural resources used in the production process. We refer to questions such as human resources management, health and safety in workplaces, change management and environmental and natural resources management. The external dimension focuses on the outside of the company; i.e. its interaction with its surroundings (city halls, associations, etc.) and with the services providers and the citizens, the compliance with human rights —at what point we should think about the companies and the use of low-cost child labor in Southeast Asia— and the attention they pay to environmental problems that affect our planet, especially deforestation and pollution.

We can state that the main characteristics of the CSR (Spanish Network of the UN Global Compact, 2010) are the following:

- Voluntary nature.

- It is included in strategy and business management.

- Triple approach: balancing economic, environmental and social aspects.

- It includes the demands of stakeholders.

- It is based on a global and transparent communication, guided by the premises of commitment with continuous improvement, progressiveness, comparability, materiality[2], accessibility, dissemination and verifiability.

If we take note of the reasons that have led the companies to include CSR criteria in their strategies and, thus, in their internal operating mode, there are authors who state that the main reasons for this are the following: an increased regulatory pressure, the modification of demand patterns in the consumer market and the modification of investment criteria in financial markets.

Finally, there are some concepts that, although they do bear relation to the CSR, are not Corporate Social Responsibility in their entirety, in spite of the fact that they are often mistaken as being so. In order to avoid this confusion, it is necessary to define these terms precisely:

- *Socially Responsible Investing* (SRI) or sustainable investing is a type of investment that includes social and environmental considerations in the selection of financial values, beyond mere financial profitability.

- *Solidarity investment* means that the fund manager donates a percentage of the profits to an NGO or a social project.

- *Responsible Consumption* refers to the fact that consumers not only take price and quality into account when choosing a product, but also the production process and commercialization, as well as the behavior of the companies that sell them. Consumers take into consideration elements like the impact on the environment or the working conditions of laborers (for instance child labor).

- The company's *Social Action*, according to the definition given by the Fundación Empresa y Sociedad in 1997, implies the "dedication of its human, technical or financial resources to society development projects, managed with a business mind, in the following areas: social welfare, health, education, professional training and employment".

It is positive when a company performs Social Action in order to create a beneficial atmosphere, both internally and externally, which can simultaneously help to improve the situation of the underprivileged. However, the Social Action coincides with the CSR

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2    SAMAYO AZMITIA, Jorge A. (2014). Materiality in RB. Perspectiva magazine. "Materiality refers to all important issues of a company and to be responsible of the main impacts and associated risks towards its stakeholders, as well as towards its sphere of influence, about which they should inform by means of sustainability reports. This materiality implies that the organization must take into account the needs and expectations of its stakeholders in the decision-making process and its strategy planning, facing the RB in all of its aspects, as well as every activity and impact, whether it is direct or indirect." Obtained on 7th December 2014 from http://www.perspectiva.com.gt/la-materialidad-en-la-rse/.

very few times, where the opinions and needs of those affected are essential. Furthermore, Social Action can be just a means for social marketing.

- *Corporate Reputation* is a company's instrument to assess and reduce potential risks for its public image. It tries to analyze the perception stakeholders have of the company in order to improve it. That is to say, in order to attain objectives, from the Corporate Reputation's point of view, it would be enough to modify this perception, without needing to know the real needs of the stakeholders, nor producing substantial changes.

- Sustainability, or Sustainable Development, is defined in the UN's document "Our Common Future" in 1987 as those paths that lead to social, economic and political progress that satisfy present needs without compromising the capacity of future generations for satisfying their own needs, thus guaranteeing the balance between economic growth, environmental care and social welfare – which is also known as the *three aspects of Sustainability* –.

- *Social Marketing* is "the implementation of social marketing techniques for the analysis, approach, execution and evaluation of programs designed to influence the voluntary behavior of the target audience in order to improve their personal well-being and that of their society". This definition belongs to Alan Andreasen and it was published in his book *Marketing Social Change: Changing Behavior to Promote Health, Social Development, and the Environment*

The objective of the cited terms is not the same as that of the CSR, but they have in common the evaluation of the impact that companies and the rest of the organizations produce on their surroundings. This is why they are interrelated concepts and they should be known and properly distinguished.

## 2. THE GLOBAL NATURE OF THE RB. ITS EXPANSION AT AN INTERNATIONAL LEVEL

As a whole, CSR is classified as the will of different stakeholders to find solutions for the important problems that society faces (waste generation, CO2 emissions, water shortage, overfishing, social inequalities, human rights, etc.). The attempt to understand and change the global situation in a world that is more and more globalized, intercommunicated and where we progressively become more and more dependent on one another, has created an increasingly demanding movement, which compelled the companies to change their performance patterns in order to adapt to this new reality, which is increasingly critical.

The following change catalysts, in favor of spreading CSR through the world, have been identified (Spanish Network of the UN Global Compact, 2010):

- Cultural and economic globalization that has taken place over the last decades.

- The speed at which information is transmitted through the internet and technological innovation.

- The increasingly important role of image and professional prestige.

- The reduced relevance of the public sector and the increase of companies' influence.

- The strengthening of stakeholders and social demand in light of the financial scandals.

- Request of the shareholder for the risks to be managed, both financial and non-financial.

- Increasing business competitiveness and the need for highly qualified human capital, as well as the search for competitive advantages.

We could say that this process has taken place stage by stage (Global Reporting Initiative, 2012):

- In an initial stage, during the 60's and the 70's, governments were the ones in the spotlight. The association activity that was critical of the leading production systems' performance was the focus on retrieving data and verifying the limits of the *general development model* that existed back then, a model according to which natural resources were managed as if they were unlimited, waste was produced as if the planet could absorb it all at the same speed it was being generated and inequalities were increasing.

- In a second stage, during the 80's and the 90's, a link between social and environmental issues was established and what was under the spotlight was the world of business. The search for a *model of sustainable business* was initiated, that took into account economic, environmental and social aspects and did not exclusively answer to "the demands of its shareholders to pursue a maximization of profits" (Friedman, 1962). It was at that time when a great number of CSR organizations emerged, and when we started to count on "environmentally and socially friendly" products.

- Following these two stages, a third stage would manifest, beginning in 2000 continuing up to the present day, where the idea proliferated that problems are global, that they affect all of us and where companies and organizations, of whatever size and type, must get involved in finding a solution. The concept of *governance,* namely the processes through which the decision-making process is made within the organizations, is present in the agenda of important global meetings. Sentences like "think globally, act locally" are spread and products start to be adapted to the new reality, undoubtedly thanks to the boost given by consumers. Hybrid cars, biodiesel, energy-efficient light bulbs, clean energies, fair trade clothing, ethical diamond sourcing, etc. appear.

In 1997 the Global Reporting Initiative (GRI hereinafter) was created, a project that depends on Ceres, a national network based in Boston (USA), that grouped together investors, environmental organizations and other groups of public interest that worked with the companies and the investors in order to address sustainability challenges such as, for instance, global warming. In 2002, GRI became an international independent NGO, based in Amsterdam, The Netherlands. GRI, and many other organizations, strived to offer companies guidelines on quantifying the impact of their activity from an economic, social and environmental point of view. The GRI published its first guide in the year 2000, and its last in 2014, which was called the G4 (compulsory use from 31st December 2015).

The GRI has guides for content development. According to its "Sustainability Reporting Guidelines" (Global Reporting Initiative, 2014), a sustainability report must include

the following data, complying with the principles of inclusion of the stakeholders, sustainability context, materiality and inclusion of all relevant aspects:

The required Standard Disclosures for each option are presented in Tables 3 and 4:

| TABLE 3: REQUIRED GENERAL STANDARD DISCLOSURES | | |
|---|---|---|
| General Standard Disclosures | 'In accordance' – Core (This information should be disclosed in all cases) | 'In accordance' – Comprehensive (This information should be disclosed in all cases) |
| Strategy and Analysis | G4-1 | G4-1, G4-2 |
| Organizational Profile | G4-3 to G4-16 | G4-3 to G4-16 |
| Identified Material Aspects and Boundaries | G4-17 to G4-23 | G4-17 to G4-23 |
| Stakeholder Engagement | G4-24 to G4-27 | G4-24 to G4-27 |
| Report Profile | G4-28 to G4-33 | G4-28 to G4-33 |
| Governance | G4-34 | G4-34 G4-35 to G4-55(*) |
| Ethics and Integrity | G4-56 | G4-56 G4-57 to G4-58(*) |
| General Standard Disclosures for Sectors | *Required, if available for the organization's sector(*)* | *Required, if available for the organization's sector(*)* |

| TABLE 4: REQUIRED SPECIFIC STANDARD DISCLOSURES (DMA AND INDICATORS) | | |
|---|---|---|
| Specific Standard Disclosures | 'In accordance' – Core | 'In accordance' – Comprehensive |
| Generic Disclosures on Management Approach | For material Aspects only(*) | For material Aspects only(*) |
| Indicators | At least one Indicator related to each identified material Aspect(*) | All Indicators related to each identified material Aspect(*) |
| Specific Standard Disclosures for Sectors | *Required, if available for the organization's sector and if material(*)* | *Required, if available for the organization's sector and if material(*)* |

In connection with the guides used for the development of corporate social responsibility memoirs, it can be observed that there is a request to apply commonly accepted standards. In any event, given the voluntary nature of this area, these guides are used for assuring compliance in relation to what is established in them. It is important to note that standards should not be considered in the legal sense of the word. Thus, apart from the previous, we can find the following standards:

- ISO 26000 "Guide on social responsibility",

- AS 8003-2003 of the Australian agency Standards Australia,

- SI 10000 of the Standards Institution of Israel.

It should be pointed out that there have been great difficulties with respect to an agreement on a standard being reached by specialized agencies, which led certain NGOs to intervene, offering management systems both of general and specific nature. This is the case of Social Accountability, which in 1997 created the norm SA 8000 aiming to properly meet the labor rights, paying attention to the precepts adopted by the international community. In the case of Account Ability 1000 (AA 1000), these norms were created by the Institute for Social and Ethical Accountability in order to assure the institution's sustainable performance. Finally, we would like to point out the norm

SGE 21 of Forética, an association of companies and professionals of RB in Spain, or the standard UNE 165010 EX, of the Spanish Association for Standardization and Certification (AENOR).

Another milestone in the creation of the CSR movement at a global level was the UN Global Compact. It is a call for business organizations from all around the world to align their strategies and operations with the ten universal principles of the area of human rights, labor standards, environment and anti-corruption and, at the same time, to take supportive actions with regard to wider UN objectives. It was created in 1999 in the World Economic Forum; it derived from an initiative presented by the UN Secretary General, Kofi Annan. Currently, there are more than 12,000 subscribers to the Pact based in more than 145 countries[3]. It is undoubtedly the most globally extended CSR initiative.

### The Ten Principles of UN Global Compact

### Human Rights

- *Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and*

- *Principle 2: make sure that they are not complicit in human rights abuses.*

### Labour

- *Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;*

- *Principle 4: the elimination of all forms of forced and compulsory labour;*

- *Principle 5: the effective abolition of child labour; and*

- *Principle 6: the elimination of discrimination with respect to employment and occupation.*

### Environment

- *Principle 7: Businesses should support a precautionary approach to environmental challenges;*

- *Principle 8: undertake initiatives to promote greater environmental responsibility; and*

- *Principle 9: encourage the development and diffusion of environmentally friendly technologies.*

### Anti-Corruption

- *Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.*

Another one of the most important "global" agents regarding CSR is the Organisation for Economic Co-operation and Development (OECD). It was created in 1961 with the aim to promote employment, economic growth and the improvement of quality of life in the Member States, expanding developing economic activity worldwide and widening

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3   http://www.pactomundial.org/conocenos/.

multilateral world trade, without discriminatory criteria, and within the framework of the treaties and international commitments.

The progress that it has experienced has made the OECD one of the most influential world forums in economic, educational and environmental matters, expanding its influence from the Member States and observers to private entities, involving them through the "Guidelines".

"Guidelines for Multinational Enterprises" are recommendations made by the governments addressed to multinationals. They outline principles and voluntary standards for a responsible business performance, compatible with the applicable legislation.

These OECD standards of conduct were adopted in 1976 and reviewed in 2000. This last revision led to the adoption of more detailed procedures, which included base-elements of economic, social and environmental nature of a sustainable development agenda. These guidelines aim to "encourage positive contributions to economic, environmental and social progress that multinationals may make, and minimizing the difficulties that any of their activities may cause".

Lastly, in global terms, we still need to address the role developed by the International Labour Organization (ILO) in this field. The efforts made by the ILO to create international guidelines in its field of competence were realized in 1977 in the adoption of the "Tripartite declaration of principles concerning multinational enterprises and social policy", also known as the "MNE Declaration". The principles included in this universal tool provide guidelines for enterprises, governments and employers and workers' organizations in fields like employment, professional training, working and life conditions, and labor relations. This declaration comprises a valuable tool for promoting corporate social responsibility.

Then, in 1998, the ILO adopted the "Declaration on Fundamental Principles and Rights at Work", which brings to light four principles that have been recognized as essential by all Member States: freedom of association and union freedom and the right to collective bargaining, the elimination of forced or compulsory labor, the abolition of child labor and the elimination of discrimination in employment and occupation.

In March 2000, the text on the "MNE Declaration" was reviewed in order to include the fundamental rights and principles at work. In this last update of the Declaration, which was approved in March 2006, a specific recommendation was added with the aim of encouraging companies to take immediate and effective action in their field of competence, so as to attain as a matter of urgency the prohibition and elimination of the worst forms of child labor.

In the ILO's International Labour Conference that took place in June 2007, employers, workers and government organizations adopted a declaration on the role of the private sector in terms of economic growth. This provides solid and sound advice for policy making on the necessary conditions to encourage companies to perform in a competitive and profitable way while meeting their social and environmental responsibilities.

Lastly, we should mention the World Business Council for Sustainable Development (WBCSD). This global association, composed of approximately 200 enterprises, takes responsibility exclusively for business and sustainable development. It provides a platform where companies can explore sustainable development, share their knowledge,

experiences and better practices, as well as defend business positions about these issues in various forums in cooperation with governments, non-governmental organizations and intergovernmental organizations. Its members come from more than 30 countries and 20 industrial sectors[4].

## 3.  CSR WITHIN THE EUROPEAN UNION

If we move into the realm of the European Union, in the year 2000 the European Council in Lisbon made a "special appeal to companies' corporate sense of social responsibility regarding best practices on lifelong learning, work organization, equal opportunities, social inclusion and sustainable development" (Conclusion nº39). The strategic objective to "make Europe the most competitive and the most dynamic knowledge-based economy in the world by 2010" was established in this Council. Evidently, after the financial crisis of 2008 and the subsequent economic and even institutional and social downturn that we are currently suffering, this objective has not been attained.

The Commission's European Social Agenda, approved in the European Council in Nice in December 2000, highlighted the role that CSR can play when facing the consequences related to employment and society, derived from economic and market integration and when adapting the labor conditions to a new economy. The Nice Summit invited the Commission to issue a communication to strengthen the association with social partners, NGOs, etc. and to involve companies in that association in order to strengthen their social responsibility. The European Council in Stockholm welcomed the initiatives of the business sector to promote social responsibility in companies, indicating the Green Paper as a means to motivate an opinion exchange and promote new initiative in the field of CSR.

The Commission published the COM (2001) 366 final Green Paper, on the 18th of July 2001, entitled "Promoting a European framework for Corporate Social Responsibility" aiming to "launch a wide debate on how the European Union could promote corporate social responsibility at a national, European and international level", thus establishing a "new framework for the promotion of corporate social responsibility". In this document, we define the CSR and we consider all the aspects we should take into account in order to make progress regarding its implementation and to promote debate and reflection.

Subsequently, following up on the Green Paper works, the Commission would later approve the COM (2002) 347 final Communication of the 2nd of July 2002, entitled "Corporate social responsibility: a business contribution to sustainable development". This document is the result of the consultation on the Green Paper and it outlines the European strategy for promoting the CSR, lending particular emphasis to its development in the participative and multistakeholder process. It was a major milestone, as it gave rise to the creation of the European Multistakeholder Forum on CSR that year.

In 2005, the fact that companies "must develop their social responsibility" (conclusion nº20) was also mentioned in the European Summit in Brussels' conclusions. The European Commission approved the strategy for growth, employment and *sustainable development*.

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4    http://www.mapeo-rse.info/promotor/world-business-council-sustainable-development-wbcsd.

Likewise, the Commission's European Social Agenda, which was presented by the Commission in February 2005 and which would later be discussed in the Council, also referred to the promotion of CSR in the section "A new dynamic for industrial relations", pointing out the fact that "the Commission will continue to promote corporate social responsibility. In order to contribute to the effectiveness and credibility of these practices, the Commission, in cooperation with the Member States and parties involved, will put forward initiatives designed to further enhance the development and transparency of corporate social responsibility."

On the 22nd March 2006, the COM (2006) 136 Communication entitled "Implementing the partnership for growth and jobs: making Europe a pole of excellence on corporate social responsibility" was presented, in which the creation of the European Alliance for CSR was announced. With this "European Alliance for the corporate social responsibility", the Commission decided to promote a greater acceptance of CSR among European companies, as well as to increase the support for CSR and its acknowledgement as a contribution to sustainable development and to the strategy for employment and growth. In order to present this alliance, the Commission grounded itself on several years of public debate, consultation and dialogue with companies and stakeholders. The Green Paper (2010), the Communication (2002) and the creation of the European Multistakeholder Forum on CSR have made up important stages of this process, which still has a long road ahead.

On the 13th of March 2007, the European Parliament published the Resolution 2006/2133(INI), entitled "Corporate Social Responsibility". In the Parliament's resolution the European debate was positively assessed about CSR and the association of the EU with different business networks, it was confirmed that the CSR should provide a high value to the increase of competitiveness by means of the improvement of the R&D, as expected in the Lisbon Agenda, with a view to creating responsible employment, and the Commission was asked to devise new CSR instruments that would mean a greater control of the companies' actions by means of better information, to integrate CSR criteria into EU politics and programs and, lastly, to see that a larger European contribution to global CSR was made.

And this whole process culminated in the publishing of the COM (2011) 681 Communication by the European Commission on October 25th, entitled "A renewed EU strategy 2011-14 for Corporate Social Responsibility". Attention should be drawn to the following elements of the Commission's renewed strategy:

• In the current climate of crisis, the objective should be to regain trust and to reconstruct the social contract between companies and society.

• It is believed that the development of CSR since 2006 has been insufficient. Out of the 850 companies that issue GRI reports, hardly a hundred have integrated social responsibility in their core business, going beyond legal obligations regarding social, environmental, ethic and human rights matters.

• The establishment of an updated definition of CSR including the following:

1. International references, specifically to internationally acknowledged principles and guidelines, like OECD Guidelines, the 10 principles of Global Compact, ISO 26000 and the ILO's Tripartite Declaration.

2. Multistakeholder nature, given CSR's multidimensional nature, even though the main role of companies would still be recognized, pointing out which should be the role of public authorities and of other stakeholders (unions, NGOs, etc.).

3. Regulation mix. The EU introduces the need to normalize some aspects of CSR, safeguarding the voluntary basis.

The Action Plan 2011-2014 includes a series of CSR boosting actions, among which we can highlight (Corporate Excellence – Centre for Reputation Leadership, 2011):

• Making companies' good practices more visible to consumers and investors.

• Improving and measuring trust levels in business activity.

• Establishing a code for good practice, in which companies and the stakeholders could participate.

• Facilitating market recognition. Public powers are encouraged to take into consideration sustainability and CSR criteria, such as for instance, in allocated construction and public investment.

• Transparency in social and environmental aspects by means of a common report of non-financial nature that will affect big companies and SMEs, without involving any additional costs.

• Boosting education in CSR.

• Boosting national and regional policies on CSR.

• Boosting CSR in companies that have more than 1,000 employees.

• Drawing up a Human Rights Guide based on the "UN Guiding Principles".

• Aligning European and international approaches, in an attempt to regain EU's leadership in this matter.

The document concludes appealing to all parties (companies, Commission, European Parliament, Member States, stakeholders etc.) to work together and coordinate efforts to develop these lines of action in 2014, but looking to 2020.

On April 29th 2014, the European Commission made an online public consultation that ended on August 15th of that same year, which encompassed discussion on the CSR Strategy for the period 2015-2019. For that purpose, the Commission held a plenary meeting on February 3rd and 4th about the European Multistakeholder Forum on CSR, aiming to discuss the future strategy. During the meeting, the CSR definition as "the management of its impact on society" was established, and the following aspects were indicated as key for the **2015-2019 new strategy** [5].

• The objective of the CSR must be to join the company's global management.

• The European Commission must keep playing an essential role for the exchange of good practices and collaboration between the different stakeholders.

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5    Obtained on March 30th, 2015 from http://concienciaresponsable.blogspot.com.es/2015/03/la-futura-estrategia-europea-de-la-rse.html.

- The m.c.s. must commit to CSR and play a more proactive role assessing progress and setbacks.

- The new strategy must be aligned to international CSR frameworks.

- The majority of the companies accept the recommendations about the previous report of CSR strategy; thus rendering additional legislation unnecessary.

## 4. CORPORATE SOCIAL RESPONSIBILITY IN SPAIN

After the financial scandals of companies that took place in the late 90's at an international level, the manipulation of financial information and the fraudulent management of some companies by their managers, as well as the lack of correction of false expectations by the corresponding supervision bodies. The reaction that followed was the emergence of the so-called *movimiento del gobierno corporativo* (movement of the inaugural government), which had its first manifestation in Spain by way of the 1998 Olivencia Report, wherein the need to modernize administrative boards was indicated and a series of recommendations were synthesized in a Good Governance Code.

The following financial scandals that happened, once again due to the transformation of the Spanish capital market, made it necessary to conduct an analysis on the situation of the implementation of the Good Governance Code and the measures that tend to increase market transparency and security. Therefore, in January 2003 the "Special commission for the promotion of transparency and security in financial markets and listed companies", known as the Aldama Commission, wrote a report that would later become the Law 26/2003 of July 17th, which would modify the Law 24/1988 of July 28th on the stock market and the recast the text of the Spanish Corporations Law, approved by the Royal Legislative Decree 1564/1989 on December 22nd, aiming to reinforce the transparency of listed companies.

*The preamble of the Law reads as follows: "Therefore, those recommendations whose most appropriate foundation can be found in a normative regulation are included in the basis of the indicated report, like the ones referring to:*

*The duties of information and transparency.*

*The definition and set of rules of the administrators' duties, especially in respect of conflicts of interest.*

*The obligation to acquire a series of mechanisms in terms of inaugural government that include, among others, regulation of the administration board, as well as of the general meetings.*

*Therefore, it is about formulating normative initiatives regarding the basis of the promotion of transparency in company management, insofar as the said principle of self-regulation is concerned."*

In September 2004, the Spanish Congress of Deputies created within the Labor and Social Affairs Commission a subcommittee in order to boost and promote corporate social responsibility, suggesting the government create a set of measures to this effect. As a result of its work, in July 2006 it published a report, commonly known as the *White paper of the CSR*.

In March 2005, the then-Ministry of Labor and Social Affairs created the CSR Experts Forum. Consequently, in July 2007 the report "Public policies for promoting and developing CSR in Spain" was published. A total of 47 representatives of several ministries, companies and organizations of the civil society and University participated in its elaboration.

In December 2007 the government created the Social Dialogue Roundtable about CSR, along with companies and unions. Its responsibility was reflected on the document "The CSR. Social Dialogue". The purpose of the Roundtable was to make proposals destined to encourage and spread good practices in terms of CSR, to promote CSR policies in public administration as well as to define the role and commitment with syndicates and business organizations in collaboration with public administrations. It also intended to lay the foundations upon which cooperation between social interlocutors and stakeholders can be established. Furthermore, the formation of the CSR Council was approved, which would later be normatively endorsed in 2008.

Later, the "report on CSR in Spain: a proposal for Europe"[6] (Commission of the European Communities. Representation in Europe, 2013), commissioned by Commissioner Barnier for the 20th anniversary of the creation of the single European market, pointed out a clear situation: our country has maintained a leading position at a European level making an outstanding contribution to this field in terms of CSR.

On the normative front, the elements considered as unifying have been the following:

- The Royal Decree 221/2008, on February 15th, the creation of the State Corporate Social Responsibility Council (Consejo Estatal de Responsabilidad Social – CERSE)[7] as a government consultant and advisory body on secondment to the Ministry of Employment and Social Security, which is in charge of boosting and promoting CSR policies, within the reference framework for developing this topic in Spain; and

- The Law 2/2011 of March 4th on Sustainable Economy, whose article 27 establishes the principles of good corporate governance and adequate risk management regarding remuneration for company directors. Article 35 refers to private sector liabilities, article 39 refers to the promotion of CSR and its anticipated thirty-first final disposition, similarly to other European Countries, the development of the conditions to spread information using social, environmental and good governance criteria in the pension fund investment policy.

Later, the Law 19/2013 was approved on December 9th about transparency, access to public information and good governance. In its seventh additional disposition it established that "the Government will add a Corporate Social Responsibility National Plan to the national public sector". In fact, the Minister for Employment and Social Security had mentioned in 2012 that the CSR is an "effective and necessary response as a way out of the financial crisis" and she went so far as to commit to create and implement a CSR National Plan aiming to boost and promote the CSR criteria in Spain, both in companies and public bodies, considering this aspect as a mechanism to strengthen the Brand Spain. Other actions related to the subject that this law provides are the reinforcement of transparency in public activity through active publicity liabilities for all

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6   Author's note: the work coordinator was Mr. Aldo Olcese, this is why the reference "Olcese Report" will be used.

7   The presidency and secretary of CERSE are held by the Ministry of Employment and Social Security and the Directorate General for Autonomous work, Social Economy and Social Responsibility of companies respectively. One of the objectives of CERSE is the pursuit of the greatest homogeneity possible in corporate social responsibility and sustainability memoirs or reports that companies and organizations voluntarily publish. CERSE will become the Corporate Social Responsibility Observatory in Spain.

public administrations, the acknowledgement of the right to access information and, lastly, the establishment of recommendations of good governance that people in charge of public affairs must fulfill.

The enactment of this new law did not happen by chance. In fact, the current public governance and the State's institutional role crisis in particular and public administrations crisis in general shows that the relationships among institutions and their main stakeholders -the citizens- are being inefficiently managed. According to the Olcese report (European Communities Commission. Representation in Spain, 2013), it was necessary to foster an active policy for Social Responsibility of the Public Administrations at a European level, using the tools that have been useful when fostering CSR as well, such as "the obligation to write an annual Social Responsibility report for the most relevant PA, following the conveniently adapted patterns of the GRI for companies", among others. It was in this field where the Guardia Civil started implementing CSR.

At this point, it can be added that another reason that prompted the Guardia Civil to join the new CSR initiative was to be able to anticipate the new responsibilities which the central administration was going to have to face. And this new responsibility came along with the Corporate Social Responsibility Spanish Strategy approved by the Spanish Government on October 24th 2014[8]. This strategy is based on six principles, being competitiveness, social cohesion, shared value creation, sustainability, transparency and voluntariness. In addition to this, it establishes four strategic objectives and ten lines of action. Lastly, the document includes up to 60 prioritized measures and it determines which entities are in charge of implementing and fostering them. The scheme of the new governmental strategy in terms of corporate social responsibility is provided below.

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8    http://www.lavozlibre.com/noticias/ampliar/987394/el-gobierno-aprueba-la-estrategia-espanola-de-responsabilidad-social-de-las-empresas.

Estructura de la Estrategia Española de Responsabilidad Social de las Empresas
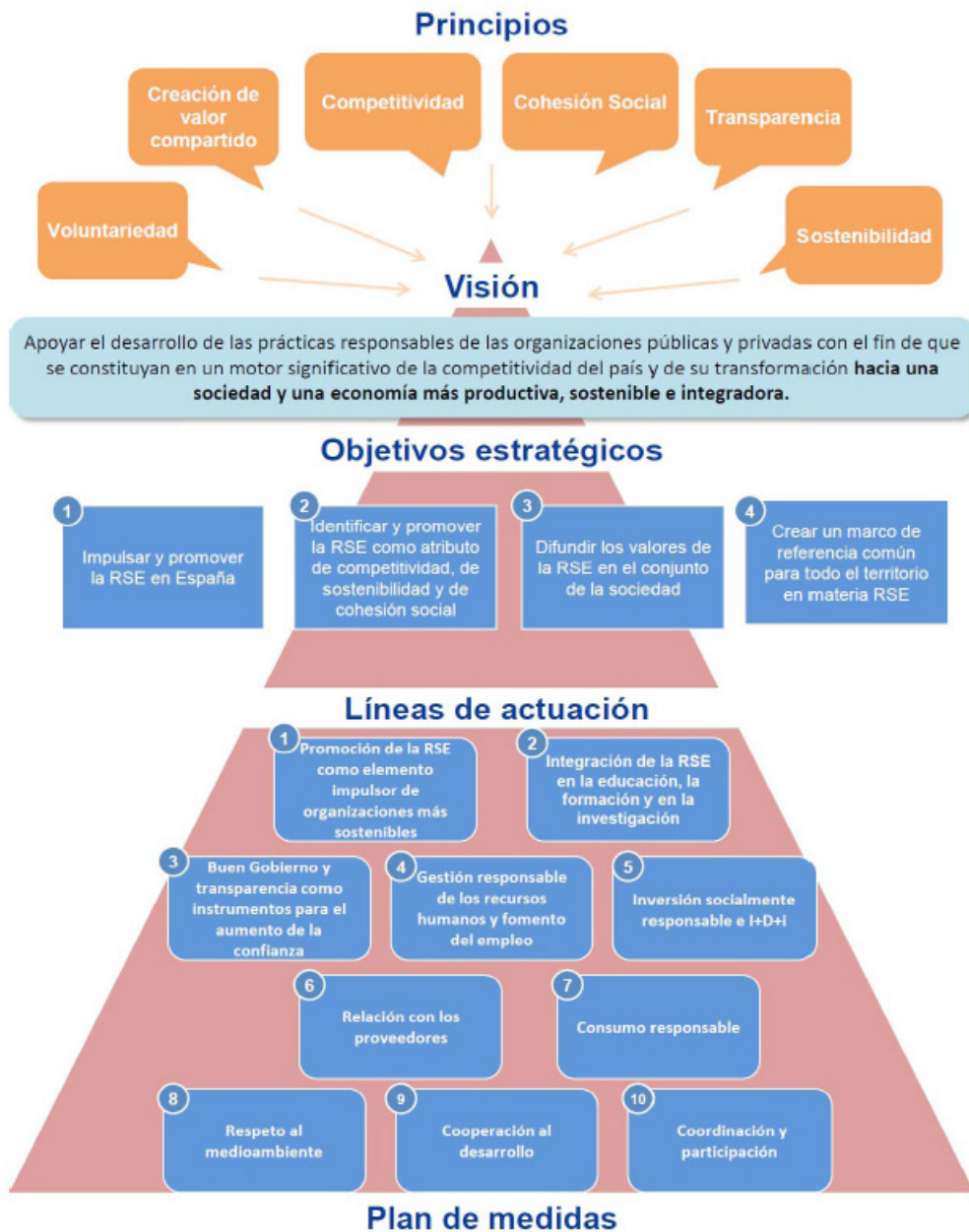
9

9    Translator's Note: Structure of the Spanish Strategy for CSR (from top to bottom and from left to right): Principles: Volunteer nature, shared value creation, competitiveness, social cohesion, Transparency, Sustainability. Vision: To support the development of responsible practices of the public and private organizations in order for them to be a significant driving force for the country's competitiveness and transformation **towards a more productive, sustainable and unifying society and economy.** Strategic objectives: 1. Boosting and fostering CSR in Spain, 2. Identifying and fostering CSR as a competitiveness, sustainability and social cohesion feature, 3. Spreading CSR values throughout society, 4. Creating a common reference framework for the whole territory in terms of CSR. Lines of action: 1. Fostering CSR as a boosting element of more sustainable organizations, 2. Including CSR in education, training and research, 3. Good governance and transparency as a basis for trust, 4. Responsible management of human resources and promotion of employment, 5. Socially responsible investment and R&D, 6. Relationship with providers, 7. Responsible consumption, 8. Respect for the environment, 9. Development cooperation, 10. Coordination and participation. Action plan.

Out of its 10 lines of action, we would highlight the fostering of "good governance and transparency as tools for increasing trust" because of its topicality. It is evident, as perceived from the reading of the Strategy, that it includes public administrations, both regarding the fostering of CSR and its aspect as a fostering element of the most sustainable organizations, for which the Ministry of Employment will prepare a regulation, an electronic tool and a website specialized in CSR, in order for these organizations – as well as private ones – to be able to publish their memoranda and reports on sustainability/CSR. It will also implement mechanisms that allow the acknowledgment of that work, which will mean going beyond what is legally compulsory in terms of employment, equality, disability or environmental protection, among others.

The Strategy, in the implementation section, establishes the responsibility of the public administrations[10] as the following:

- To make sure that organizations really assume social responsibility and meet the materiality criteria.

- To foster the diffusion of the CSR so that it reaches society.

- To make sure that CSR leaves a mark on every stage of the productive fabric, without this meaning the inclusion of new administrative burdens or burdens of any other kind.

- Make clear examples of responsible entities in every sphere of influence.

Regarding the measures addressed to public administrations and which affect our Institution in some shape or form, the following can be considered:

1. Very high priority

    - (3) Implementing procedures for publishing memoranda and reports on social responsibility and sustainability (short term).

    - (4) Tool for sending CSR memoranda and reports (short term).

    - (5) Creating an accessible webpage specialized in CSR (short term).

    - (14) Fostering good governance practices in the organizations (medium term).

    - (17) Fostering actions intended to fight against informal economy and fraud, both labor fraud and fiscal fraud (medium term).

    - (18) Fostering ethics and transparency in the organizations (medium term).

    - (19) Boosting CSR as a mechanism to strengthen Spain's image and the positive perception of Spanish products and services (long term).

    - (20) Fostering the preparation of annual reports that include transparent information about social, environmental and good governance aspects (short term).

    - (26) Respecting and safeguarding human rights across the whole value chain (short term).

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10  It is important to note that the Ministry of Employment and Social Security will be the one to create an inter-ministerial workgroup in order to articulate those measures that must put other ministerial departments into operation.

- (57) Implementing coordination mechanisms between General Administration and the Autonomous Communities (medium term).

2. High priority

- (2) Fostering communication platforms and spaces for dialogue between organizations and stakeholders (medium term).

- (7) Spreading and making known the efforts of the companies committed to CSR (short term).

- (9) Fostering the fact that the social responsibility criteria became a referent (short term).

- (22) Fostering actions to favor diversity in staff, through an equal opportunity policy (medium term).

- (23) Encouraging actions intended to facilitate the reconciliation of the personal, family and professional life of workers (medium term).

- (24) Encouraging the fostering of health in work centers (short term).

- (25) Encouraging the labor integration of the people at risk of social exclusion in ordinary companies, as well as facilitating entrepreneurship (medium term).

- (35) Ensuring that the CSR principles are met in the supply chain and encouraging companies to transmit their management models (long term).

- (36) Fostering the actions intended to satisfy the commitments that organizations make with their suppliers (medium term).

- (44) Reducing the environmental impact of all organizations (long term).

- (58) Extending and fostering CSR throughout the territory (medium term).

3. Medium priority:

- (12) Boosting the integration of the personal and social contribution value to a more sustainable society model in the study programs (short term).

- (13) Fostering the teaching of CSR both in educational institutions for professional education and in universities for university education (short term).

- (28) Facilitate and propose corporate volunteering opportunities (medium term).

- (33) Fostering research, sustainable innovation and the development of services and products intended to improve people's quality of life (long term).

- (37) Urging public administration to adapt their financial and technical capacity criteria in the procedures of public tendering (long term).

- (38) Encouraging the integration of social, environmental, human rights and ethic criteria in public tenders and acquisitions, linked to the subject of the contract (medium term).

- (42) Fostering responsible advertisement and communication policies (long term).

- (45) Reinforcing information oriented towards control and responsible consumption of natural resources (medium term).

- (47) Tracking and reinforcing prevention and waste management programs by using the most appropriate technologies (long term).

- (48) Progressing in the programs whose objective is to reduce and minimize direct and indirect emissions (long term).

- (49) Fostering the use of clean technologies (long term).

- (50) Stimulating the spreading and consideration of companies' and organizations' Social Action activities for their public acceptance (long term).

According to the consideration of leadership in this field expressed in 2012 by Commissioner Barnier, Spain is the European country, which accounts for the highest number of companies ranking in the first positions of the international CSR and sustainability. In order to support this statement, we provide the following data:

- Spain ranked fourth internationally as having the most sustainable companies in 2013, according to the Sustainability Year-book 2013, which was presented by RobecoSAM in collaboration with KPMG in the World Economic Forum that took place in Davos. This position was attained thanks to the fact that five Spanish companies had the best five scores in their respective sectors (Amadeus, Gamesa, Gas Natural, Iberdrola and Repsol)[11].

- In 2013, the large companies that carried out responsible practices were a total of 147, 23 more than in 2009 and three more than in 2011 (Club de Excelencia en Responsabilidad, 2011). If we take the companies that have more than 1,000 employees as a reference, according to the Spanish Statistical Office's (INE)[12] data, there were 646 in 2014, and the percentage of those that have joined the CSR would be 22.75%.

- According to the document Spanish CSR Strategy, in 2012 there were more than 180 companies that had an annual report on CSR, with Spain being the country with the highest implementation level of the GRI guides.

- With regard to the Spanish Network of the UN Global Agreement, there were 2,600 member entities in 2014 subscribing to the agreement (21.6% of a total of 12,000 at a global level) out of which 12% were large companies, 72% were SMEs and 16% were other kind of entities (tertiary sector, unions, business partnerships and educational institutions)[13].

- In the public sector area, actions are still developing. For this reason, there is only one CSR memorandum published by the Ministry of Defense, since 2009, by the Ministry of Finance and Public Administration, since February 2014 for the whole State General Administration sector, and since December 2014, by the Guardia Civil.

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11  http://www.compromisorse.com/rse/2013/01/22/amadeus-gamesa-gas-natural-iberdrola-y-repsol-las-mas-sostenibles/.
12  http://www.ine.es/jaxiT3/Datos.htm?t=299.
13  http://www.pactomundial.org/conocenos/.

## 5. CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION IN THE GUARDIA CIVIL

The Guardia Civil, in its continuous striving to achieve the enhancement of the services it provides and the excellence in its management, after a study-proposal from its Center of Analysis and Prospective (CAP), in February 2012 began the labour to implement a RSC project in the Institution. This project will be an important success for the Institution, as it would enhance the connections of the Guardia Civil with society, while positively affecting its social image, as it would deepen perceptions of transparency, efficiency, social compromise and a culture of safety.

The quote from Rodrigo Uría, a Spanish lawyer, would sum up all that has been said: *"decency is the aesthetic manifestation of ethics"*.

With this performance, the Guardia Civil tries to go a step further, beyond the legally entrusted missions, so the personnel take into account the immediate impact and future of their actions, both on society, as well as on the economy and, of course, on the environment.

In June 2012, the Guardia Civil contacted several companies and institutions that had already began their RSC programs, in order to adequately channel their experiences to the work of the Institution.

As a result of these contacts, several conclusions were made: firstly, and as a key element, the need to rely not only on approval, but also on commitment, determined support and the necessary momentum from the head direction of the Institution. The following characteristics were considered as well:

- The incorporation to the project is voluntary, but once the decision is made, the Institution assumes an enormous compromise with transparency, which might be uncomfortable at times.

- In order to implement it, the decision of its highest responsible figure is essential, as well as the collaboration and implication of the Operational Adjunct Directive and several Sub-Directorate General. These offices must contribute to the constitution of an "ad hoc" work team for the development of the RSC Project with qualified representation.

- To keep track of its implementation, a specific type of methodology that allows the evaluation of the report is needed, the *Global Reporting Initiative (GRI) being that* the most adequate.

- It is important to decide if they are going to receive any external consulting support, which would imply additional costs.

With the given experiences and the "learnt lessons" deduced by the consultants, the Guardia Civil concluded that the implementation of a continuous RSC system in the Institution was an ambitious, attractive and viable project.

The current vision was based on contributing to the well-being of the society through quality in the service and proximity to the citizens, which was not new for the Institution. However, the decision of implementing it in the Guardia Civil implied a responsible and voluntary commitment to the society, which, as we said before, would go beyond the project itself of developing legally entrusted functions.

The socially responsible behavior implied a greater investment in human capital, security and health in the working place, the environment, etc. It implied an important effort, mainly in transparency, social and ethical commitment, efficiency, labor prevention, environmental awareness, sustainability, etc.

The decision to develop an RSC project would bring about an important strengthening of the Guardia Civil's image, as well as benefitting the institution itself from its social commitment. It would prove its modernity, visibility and efficiency. It would also increase the citizens' knowledge of the Guardia Civil, as well as it would spread the institutional principles and values.

The Guardia Civil established as the project's more specific objectives, transparency, proximity to the citizens, giving a guide and an action framework for the decision-makers, strengthening its image, anticipating the new demands in the field of RSC, spreading the culture of security and increasing the commitment of the Institution to society.

It will also fit perfectly with the Strategic Management System of the Guardia Civil (SIGEST). For example, the objectives of the RSC are perfectly comprehended in the strategic objectives. For instance:

- C02 - Assuring the security of citizens and providing quality assistance, attention and information in an approachable way.

- P06 - Foster the relations with the community and improve the knowledge of our Institution.

- R03 - Improving living and working conditions.

- R04 - Foster the use of the communication and participation systems available.

- R05 - Upholding and communicating our essential values and principles as the bedrock of corporate identity and internal cohesion.

- R07 - Efficiency in resources acquisition and management.

It would be a global, continuous, flexible project without any initial budget. Ultimately, the decision taken was to rise to the challenge without the aid of hiring external consulting services, a decision based on the economical climate during which the process was established. Its momentum, leadership and direction was directly assumed by the Technical Cabinet.

In order to put this project into motion, many temporary goals were set, which led to the publication of a Guardia Civil Social Responsibility memorandum in 2012:

1. Until the middle of September; previous analysis of the precise information for the drawing up a memorandum that could fulfill the requirements of the *Global Reporting Initiative (GRI)*, and which must certify the latter report.

2. The Convening of a Work Team after September formed by several functional areas of Senior Management.

3. Inaugural meeting of the Work Team in the middle of September, in which these points would be discussed:

- The project, objectives and presentation of anticipated stages.

- Presentation and validation of the data and information considered for the write up of the memorandum.

4. Information and data petition to the responsible units for the drafting of the memorandum.

5. Information analysis provided by the Units and simulation of the 2011 Social Annual Report, in which structural mistakes from the previous working processes could be refined.

6. Information and data request to the Unities from the year 2012.

7. Designing and incorporation of data to the 2012 Social Annual Memorandum.

8. Referral of the GRI Report for its (optional) evaluation or self-evaluation.

9. Publishing of the report and information to m.c.s.

Lastly, the 2012 Annual Report was simply a draft used to evaluate the production system of the report for the next fiscal year.

This barrier could be finally overcome in 2014. The calendar, which was established the previous year, was used again, finalizing the creation process of the memo in the third trimester of this year.

A website was also published in the inaugural intranet during 2014, on which the project was presented to the personnel of the Guardia Civil, while they were given the opportunity to participate actively in it by volunteering proposals and a suggestion mailbox.

This was in an attempt to achieve a constant involvement of all personnel from the Guardia Civil, which would evolve and improve in the results of future years. The key milestone in the whole process was the publication of the RSC Report related to the 2013 period on December 13th 2014, which was covered by several social communications agencies.

As subsequent actions were established within the working teams, the following phases were defined:

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  **Phase 1: Situation Analysis**. In this phase, the publication of the 2013 Annual Report could be concluded, where an self-diagnosis of the internal and external dimensions of the Institution was carried out.

- **Phase 2: Elaboration of a strategic action map.** In the 2013 Annual Memorandum, a series of "challenges" implied the first step for the formulation of the objectives of this map. The prioritized actions that help reaching the objectives would later be selected (short, medium and long term), the assigning of the responsibilities to the different actors and the establishment of monitoring indicators which enable us to see if we are on the right track.

- **Phase 3: Application of socially responsible measures**: It is important to have a communication system of the measures to implement as well as resources for the application of specific projects within the Institution (see the case for social volunteer actions).

- **Phase 4: Progress evaluation.** Once the measures are applied, achievements and the effectiveness of its application need to be analyzed. In order to do so, we need to include, in addition, the established indicators for this purpose, to see if we are adequately progressing. It will be necessary to analyze the obstacles that have impeded the establishment or effectiveness of specific measures, and draw from them the correct solutions.

- **Phase 5: Continuous improvement.** The RSC is a model which implies a continuous and constant effort. After the evaluation published in the annual report, the process resets, so it will be necessary to analyze and, as it were, to reformulate the objectives, indicators and measures to be applied, reinforcing communication and taking on board the internal and external ideas and suggestions. With this cycle, a continuous improvement process takes place, which allows us to pave the way for excellence.

Likewise, following one of the pioneer organizations in this field (Excellence in Responsibility Club, 2011); an organization that wishes to be a leader must implement the criteria described hereinafter. We highlight, due to its importance, that according to the last available study in the Excellence in Responsibility Club, 71% of the companies that were part of the study aligned their strategy with the CSR.

*"Criteria of the 'leader' organization"*

*To allocate the evaluations in each of the answers, the following were considered as characteristics of a responsible company and paradigm sustainability:*

- *A specific strategy, which has the sole aim of implementing and developing the corporate responsibility principles across all the chain values.*

- *The existence of an internal level of complete ethic codes and a specific code of conduct for suppliers.*

- *A complete dialogue management with the interest groups in which all the stakeholders are identified, sorted into groups and prioritized.*

- *The carrying out of responsible innovation activities, understood as those that consider environmental and social aspects in the R&D.*

- *Incorporation of TICs to improve the efficiency and management of the processes in the company.*

- *Incorporation of the corporate responsibility on the Administrative Board.*

- *Comprehensive management of risks.*

- *Adequate management of the supply chain through recognition procedures, such as prices, for those suppliers and/or outsources that demonstrate strong commitment to corporate responsibility.*

*Other measures that had been considered for the control of the suppliers are: a risk analysis that includes questions related to corporate responsibility, specific corporate responsibility criteria for suppliers of goods/services with higher risk on the job, phase-specific analyses, external social audit, internal policies and procedures, service inspections and resolution of the contract for breaching the agreed conditions of corporate responsibility.*

- *Overcoming the volume of recruitment of employees with different capacities, according to the Handicapped Social Integration Law.*

- *Environmental management system.*

- *Reduction/compensation strategy of the greenhouse gas emissions and fighting climate change.*

- *Promotion of the energetic efficiency of internal processes and/or commercialized services.*

- *Sustainable Mobility Plans.*

## 6. CONCLUSIONS

The process we are seeing at an institutional level in the Guardia Civil in its very early stages, with the creation of our first RSC 2013 Annual Report, is proof that something is changing in this area. The question we need to ask ourselves is: since when does a public organization with more than 170 years behind it, and which has a clear vocation to serve as declared by its founder the Duke of Ahumada, need to take recourse to an organizational management strategy called Corporate Social Responsibility?

Clearly, the Guardia Civil is not an isolated entity. It is an organization that has always paid attention to those tendencies that have had a positive impact on the way organizations are managed. The strategy was made in the 2000's with the incorporation of considerations related to quality, to the need for adding the decision process of the "client" opinion about the service he/she receives. Taking into account Norton and Kaplan's techniques about the design and strategy control through the Balance Scorecard, the Guardia Civil included this need. It was also made with the incorporation, but with different results, of the environmental management trends. And it continues to do so, with great enthusiasm, with management of Labour Risks or the approval in 2013 of the Committee for effective equality among men and women.

We should point out that as of late, the Guardia Civil has responded to the new entrepreneurial trends that have created innovation in management. However, this change follows something deeper, especially if we take into account the most recent cases of corruption discovered in our country. CSR was created after the global discontent against interventions, sometimes from the government, and other times from big international corporations, for the control and use of the national resources. Those non-governmental organizations — from the so-called *Third Sector* – fought against the abuses of power, when they posed a great threat to our planet and the survival of future generations. Later, criticisms against the abuse mainly focused on the child abuse from certain parts of the planet and, subsequently, on the need to improve the labor conditions of slavery in which many workers of the world lived.

This trend claims that the big organizations (UN; ILO, OECD) supported them and gave them great momentum in Europe. Our country has always been in the lead, carrying the flag for a movement that always demands greater responsibilities from our companies, fulfilling the social, economic and environmental order, beyond their legal obligations. In Europe, since the Lisbon Summit, CSR progress has been interlinked with improving the competitiveness of the economies of the old continent, as a positive aspect that will let them be more competitive and improve employment.

In this regard, and in answer to the question posed above, the Guardia Civil understand that aligning their strategy with the CSR requirements will modernize its management, letting them anticipate the demands of the new diamond Strategy from the Employment and Social Security Minister, associated with the values from the new Transparency Law, and, furthermore, renewing its commitment to its citizens. Guardia Civil wants to join CSR as a symbol of the change that citizens demand in the public

sector. The cases of corruption have made these citizens believe that public power has acted without control, within the framework of the law, when corruption, as any type of delinquent activity, is object to the principle of culpability and personal responsibility. Thus, in these years of controversy and criticism against the political system and its poor *governance,* the best solution is in joining the new trend, which, as we have seen, comprises 147 companies that follow the required criteria in relation to socially responsible management, as well as the 2,600 subscribers to the Global Agreement of the United Nations.

The Guardia Civil cannot and must not stay apart from this trend. As outlined, because this is going to be a new demand sent from the General Administration of the State, but also because it is the institution that citizens trust the most, according to the latest statistics from the CIS in 2013. Due to this reputation, the Guardia Civil needs to take a step further in the defense of the values that citizens are demanding. CSR is transparency, commitment to interest groups, the responsible use of natural resources, energy efficiency and responsible treatment of workers but, above all, it is honesty, integrity and respect before all citizens. We do believe that the Guardia Civil upholds the values the Duke of Ahumada established when he founded this Institution, working hard to fulfill its tasks with patience and honesty, and thus having much to offer to Corporate Social Responsibility.

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