CULTURE IN A PUBLIC ORGANIZATION: AN ANALYSIS OF THE CULTURAL CHANGE SEEN FROM CULTURAL PERSPECTIVES

CULTURA EM ORGANIZAÇÃO PÚBLICA: UMA ANÁLISE DAS MUDANÇAS CULTURAIS VISTAS DE UMA PERSPECTIVA CULTURAL

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RESUMO

Este artigo analisa a forma de partilha da cultura organizacional, e como isso interfere no processo de mudança cultural em uma organização pública a partir de um processo de modernização iniciado em 1995 . É um estudo realizado em uma organização pública brasileira pertencente à administração direta de um dos estados. Para este estudo, foi utilizada (1987) proposta teórico-metodológica a Meyerson e Martin . A análise do discurso nas dimensões de figuras e temas por Fiorin (2008) foi utilizado como metodologia de pesquisa . Os dados foram coletados a partir de entrevistas semi -estruturadas e através de documentos da organização e os sindicatos que trabalham com os funcionários. Os dados indicam que a estratégia de gestão de topo foi baseado no conceito de que a organização é uma unidade cultural; uma situação semelhante ao comportamento das ações por parte dos sindicatos. Eles também indicam que os diferentes grupos que foram analisados têm alguns valores que são partilhados por completo. A perspectiva de diferenciação e fragmentação são mais presente no contexto cultural. Os dados indicam que as dificuldades inerentes ao processo de mudança cultural foram localizados , principalmente, nas diversas interpretações que os atores organizacionais têm sobre os artefatos que estão inseridos na organização.

Keywords: Organizational Culture. Perspective of Integration. Differentiation and Fragmentation. Public Administration.

ABSTRACT

This article analyzes the form of sharing of organizational culture, and how this interferes in the process of cultural change in a public organization from a process of modernization initiated in 1995. It is a study carried out in a Brazilian public organization belonging to the direct administration of one of the states. For this study, the Meyerson and Martin(1987)

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theoretical-methodological proposal was used. The discourse analysis in the dimensions of figures and themes by Fiorin (2008) was used as a research methodology. The data were collected from semi-structured interviews and through documents of the organization and the unions that work with the employees. The data indicate that the strategy of top management was based on the concept that the organization is a cultural unit; a similar situation to the behavior of actions by the unions. They also indicate that the different groups that were analyzed have few values that are shared entirely. The perspective of differentiation and fragmentation are more present in the cultural context. The data indicate that the difficulties inherent to the process of cultural change were located mainly in the various interpretations that the organizational actors have about the artifacts that are inserted in the organization.

Keywords: Organizational Culture. Perspective of Integration. Differentiation and Fragmentation. Public Administration.

1. Introduction

The organizational culture of the public sector has always been seen by observers as detrimental to the public that should be attended to by the organizations that make up the Brazilian public administration. Characteristics such as slowness, clientelism and favoritism have always been seen as normally inhabiting the world of these organizations. For this reason, processes of cultural change in the public sector are considered necessary for the success of these organizations.

Attempts at reform in the public sector have occurred since the implementation of the bureaucratic model in the 1930s, with the creation of the Department of Administration of the Public Service (DASP) through decree- law 200/67 until the Master Plan of 1995; however, this work focuses on the management reform started in 1995 with the Master Plan of the reform of the state apparatus that bore indications of the need of cultural change in public administration as a prerequisite for the success of the reforms. In this sense, when the process of reforming the state begins in Brazil and with it the intent to implement management reform, one of the pillars of this management reform is the cultural transformation of the public sector. According to Bresser Perreira, (1998) only through cultural change would it be possible to make viable the transformation in the form of how to manage the public sector. This would mean the inclusion of management tools that could permit managers to start and conduct processes of cultural change. In this context it becomes important to investigate how the public organizations implemented actions to achieve the goals of cultural change, as well as the results obtained during a period of more than 15 years from 1995 to 2011. Thus, this paper aimed to first investigate how a public organization sought to change its organizational culture, and then investigate the extent of the sharing of the cultural values present in the cultural context. The following were defined as specific goals: a) what are the main characteristics of the organization in the early stage of the process of state reform; b) what are the main actions implemented by the organization during this period; c) how do the organizational actors share cultural values that are present in the organization after the processes of reform and d) investigate the methods of resistance used by the actors to preserve the existing culture in the organization.

In order to achieve the above-mentioned goals, this paper starts with this introduction and follows with a discussion on organizational culture and cultural perspectives according to Meyerson and Martin (1987). The description of the methodology and the data analyses come next, followed by the conclusion and references.

2. Definition of organizational culture and Perspectives

The theme of organizational culture accumulated evidence from the 1980s on and, despite the various approaches that deal with this construct, it was included in the research agenda because according to some cultural studies (DEAL & KENNEDY, 2000; SCHEIN, 2004; ALVESSON, 2007) culture can determine the reason of individuals´ behavior in organizations. There are several factors that can justify this rise of importance given to this topic as indicated by Aktout (1994). The work of Sainsaulieu (1997) includes cultural elements, values, ideology, myths and rules. It is also possible to observe how the processes of cultural learning occur, as well as how constructing organizational myths modifies the forms of domination in an organizational setting. Other authors include cultural symbols and meanings in the concept of culture or, at least, realize that these elements are important to the understanding of culture as in the case of Dupuis (1996), who asserted that any comprehension of culture must necessarily be thought based on practices, the meanings that these practices engender and the context in which they occur. Alvesson (2007) defines culture as “a more or less coherent system of meanings and symbols in terms of which social interactions take place” (ALVESSON, 2007, P.5). Sainsaulieu (2001, p.25) defines it as ”the internalized reservoir transmitted and carefully designed by history, of a set of values, rules and collective representations that are deep in human relations” .

Besides the different ways of conducting research in the field of organizational culture, there is still a theoretical-methodological proposal based on the degree of sharing cultural characteristics. Based in the studies of Meyerson and Martin (1987), Martin (1992) and Martin and Frost (2001) this proposal focuses on carrying out a cultural analysis from the use of a meta-theoretical view that congregates the features of each cultural perspective. Thus, this topic analyses the three perspectives of cultural analysis proposed by Meyerson and Martin (1987), namely: the perspective of integration, the perspective of differentiation and the perspective of fragmentation. For these authors, what actually exists in organizations is not a complete sharing of values and meanings, but rather the partial sharing of some values as well as the probable sharing of values among subgroups within the organization. Martin (2002, p.9) emphasizes: "I believe that only a small part of the organizational culture consists in issues and perceptions that people see clearly and on which they agree".

This view aims to include the complexities involved in cultural studies that the first authors sometimes overlooked (SCHEIN, 2004; DEAL AND KENNEDY, 2000; PETERS AND WALTERMAN, 1986). Moreover, Martin (1992, 2002) still considers that this simplistic view of organizational culture, besides questioning the expectations of organizations in terms of results, was responsible for significant waste of resources by these companies when they tried to develop actions in pursuit of developing a unique organizational culture. In the integration perspective, culture is defined in terms of clarity, consistency and consensus (MARTIN 1992) and the absence of these elements characterizes the absence of culture. A concept of culture to represent this perspective can be described as follows: Organizations are communities of speech sharing, socially constructed systems of meanings, that allow members to make sense or not of their immediate environment (BARLEY, 1983).

The organization enjoys values, beliefs and common goals. It is perceived as the majority, and understands culture as a fruit of consensus, harmony and a unique sense for all of its members. Its view was that culture implemented during early organization would remain the same without being questioned. This is based on the concepts of Peters and Waterman (1986) when they advocated that the secret to the success of organizations was to possess a strong organizational culture. Furthermore, they theorized that managers needed to be able to create these strong and unified cultures. Kotter and Heskett (1992) had similar views, realizing that the strength of a culture rests in its leaders. For Martin (1992) what characterizes a culture from the perspective of integration is the high degree of consensus, consistency of actions, symbols, contents and clarity as to the elements of the organization.

In this perspective, managers seek to develop the symbolic elements of culture as a means to manipulate the representations that individuals have, modify them and even create others whose major goal is to guarantee the competitive advantage of the organization through the manipulation of the symbolic elements. Of course, this view is only possible from the assumption on that cultural elements are totally or in most part shared by the members of the organization. Martin and Frost (2001, p.224) believe that seen from this perspective, "culture was a package, internally consistent of cultural displays that generated the consensus of the whole organization, especially around a set of shared values "; however, it is important to realize that these authors consider the elements of this definition important. Consistency is related to the pattern of relationships between various cultural displays, including declared and consistent values with the practice in which they are consistent with the informal norms, stories and rituals. The perspective of integration proposes a unit in the organizational culture that ends up disregarding the differences among individuals, even if the differences are small.

The proponents of this view, among them Schein (2004), Peters and Waterman (1986) and Deal and Kennedy (2000) believe that through this it is possible to share the same values as well as loyalty, to relieve anxiety, to control the uncontrollable and to bring about predictability versus uncertainty and promote the exclusion of ambiguities. (MARTIN, 1992, p.51) MEYERSON AND MARTIN (1987) highlighted aspects that characterize this approach. From this perspective, they say, declared values by top management, formal and informal practices of decision making and symbolic items of cultural life including rituals and stories are valued. They criticize this approach when its analysis seeks to highlight only some of those elements that are possible to share. One feature that marks this perspective is the role played by the chief officer of the organization. It is here where Aktouf (1994) concentrates all the criticism against the studies of organizational culture and mainly in relation to the capacity of these chief officers to promote what the organizational culture proposes under this perspective. Aktouf (1994) considers that these chief officers think themselves to be demi-gods, able to create symbols and myths and to transform symbolic representations to the extent of having the employees turn to the myth created by them.

By giving the senior officials the responsibility to "form" the organizational culture, this perspective ignores that culture as proposed by Dupuis (1996) consists of social practices, the context of these interactions and meanings that operate in the individual since the beginning. Thus, the approach of putting the ability to shape the organizational culture in the director's hands does not seem appropriate. Finally, it is worth mentioning the information given by Martin and Frost (2001, p.225) about this perspective: "the specialized surveys carried out within the context of the perspective of integration suppose that cultural manifestations are consistent with one another, hence, at times, even without adequate evidence, claim that a single manifestation represents culture in it totality ". This clearly reinforces the position of Meyerson and Martin (1987), who highlight the fact that when researching from the "umbrella" of the perspective of integration, you seek to value only the elements which, due to their characteristics, are already shared by individuals.

From the differentiation perspective, organizational culture is a mosaic of inconsistencies. Differentiation and diversity are highlighted. Communication exists, but most of the time this only happens in subcultures that exist in the organization. There is no possibility of a cultural unit. As organizations are formed by individuals of many different backgrounds, these individuals can bring into the company features that were obtained in their world outside the organization. According to Meyerson and Martin (1987), issues such as inconsistencies, lack of consensus and non-centrality of the chief officer as a source of organizational culture belong to this perspective. Furthermore, it sees culture as an open system that tends to be influenced by internal and external factors. From this perspective, the only possibility of cultural integration would be within the subcultures, and there would not be a large "umbrella" that has a dominant culture, representative of the organization.

Sackmann (1992) also investigated the formation of subcultures and concluded that one of the factors that can lead to the existence of subgroups within the organizations is the occupation that individuals have within these organizations. Meanwhile, Van Maanem and Barley (1985) propose that there are six (6) factors that lead to the formation of subcultures. According to these authors, subcultures arise depending on labor specialization, importation, technological innovation and ideological differentiation, counter-cultural movements and career filters. Segmentation is associated with the grouping of individuals according to the tasks performed by each group they belong to. Thus, the tasks performed by each group favor the formation of specific languages, norms, time horizons and even perspectives regarding the mission of organizations. Importation refers to the situation in which the union of organizations, such as mergers and acquisitions, allow for different cultural values to be inserted into other organizations. To the extent that these mergers happen, cultures hardly transform totally and this favors the maintenance of different cultural groups within organizations. As an idea of importation, Van Maanem and Barley (1985) believe that the concentration of organizational groups with groups of other companies can favor the emergence of new subcultures within the organization.

Technological innovation can favor the disappearance of old subcultures and the birth of new groups in the organization. For Van Maanem and Barley, since technology is capable of modifying completely organizational structures, this causes the rearrangement of groups and subgroups within organizations. In turn, the resulting ideological differentiation allows for the emergence of subcultures when members develop competitive ideologies, considering the nature of work, the adequate technical choices, the correct position in the direction of external members and the correct way to treat particular clients.

Counter-cultural movements are directed toward the feeling of opposition regarding organizational positions. Blocked ambitions, poor training, inadequate rewards, impersonal management, inadequate resources and equipment and unrealistic standards of performance are favorable conditions for the emergence of counter-culture movements (VAN MANNEM AND BARLEY, 1985). Finally, these authors mention career filters—that individual interests as to career expectancies can lead the members of certain groups to develop specific features and different subcultures compared with other members of the group. Organizations are seen as true communities of diverse cultures. Each group shares common meanings that are very different from the perspective of integration. Thus, Martin and Frost (2001, p.226) conclude that "the research of differentiation has shown that subcultures in an organization can reflect (and be in part determined by) the cultural groupings of a major society. For example, functional subcultures in a firm can reflect the occupational subcultures that exceed their limits", an argument that is shared by Sackmann (1992) when he finalizes that the idea of functional domains goes beyond the traditional notions of function that already include elements from outside the organization.

When introducing his discussion of the perspective of fragmentation, Martin (1992) presents what he calls "a world without simplicity, order and predictability". He seeks to show how individuals live in a society surrounded by violence and insecurity among other ills of the modern world. The main goal is to demonstrate the difficulty of bringing together within organizations, even within subgroups, individuals with degrees of sufficient unity to form cultural or sub-cultural units. For the author, these factors indicated characterize contemporary society; "together they create an organizational world characterized by distances, rather than proximity, obscurity rather than clarity, disorder rather than order, lack of control rather than predictability "(MARTIN, 1992 p.132). It is from this setting of a chaotic world that the perception of fragmentation comes from. Based on this information, Freitas (1999) elaborates on a discussion showing how modern society has undergone transformations that have inclusively had an impact on individual identities. Weick (1991), who enhances the comprehension of the increased complexity of interactions among individuals that would undoubtedly affect organizations, states that "interactive complexity" will be more common from the 1990s on than it actually appeared. Thus, the perspective of fragmentation seeks to assume in its analysis of this world of increasing complexity with all the consequences that are its own. Furthermore, Weick (1991) considers this complexity to be associated with various voices of the organization that make the organization substantially less solid and less predictable as well.

It can be argued that this theoretic perspective of organizational culture is a direct result of the authors´ conclusion about the inability of previous perspectives to explain the organizational world. From this perspective, organizational culture is neither very consistent nor very inconsistent. It would be transient, and even in the subcultures this consensus, if it existed, would also be transient at some moment. Thus, the global consensus coming from the perspective of integration would not exist. Ambiguities of the perspective of differentiation would be maintained, with the proviso that this consensus existed not even within subcultures. In this perspective, "the issues are seen as sources of confusion, a variety of interpretations of any cultural manifestations seems plausible and uncertainty is allowed. Thus, ambiguity is unavoidable." (MARTIN, 192, p.118).

Feldman (1991, p.146) considers that ambiguity exists "where there is a clear interpretation of a specific phenomenon. Soon the facts that are or could be available support more than one interpretation." Culture here is not seen with features perceived in previous perspectives. On the other hand, fragmentation eventually represents a situation more adequate to social society, to the extent that shared values would only exist temporarily within the organization; neither totally shared among all the individuals (integration), nor among the subgroups (differentiation). Still according to Meyerson and Martin (1987), between exposed values formal practices, informal norms, rituals, stories and physical arrangements are seen as gray zones, impossible to decipher and with a myriad of interpretations. This diversity in the interpretation of cultural manifestations generates the object of analysis for the scholars of this perspective. They realize that this perspective is characterized by the acceptance of ambiguity, paradoxes, complexity and lack of clarity. In this, the only sharing that is possible is the awareness of ambiguity.

Finally, coming back to the discussions by Martin and Frost (2001), change is a continuous stream rather than pure stability. Once these changes are triggered by the environment or by forces that escape the control of the individual, the studies of fragmentation of the changes offer few guidelines to those who can control normatively the processes of change. In this case, the leader loses, as in the perspective of integration, all his ability to control the actions regarding the implementation of organizational culture, from his unique point of view. These three perspectives possess individual characteristics that should not be overlooked due to their limitations. Hence, the approach using these three perspectives can be a way of limiting and correcting the "blind points" mentioned by Martin (1992). The perspective of integration permits to look for and explain those values and meanings that can be found and shared by the majority of the employees of the organization.

The perspective of differentiation permits the investigation and explanation of those meanings that are shared in organizational subgroups, while the perspective of fragmentation allows for an analysis of the ambiguities that pervade the cultural meanings of members of the organization as a reflection of the diversities and ambiguities inherent to the proper contemporary world (CARRIERI, 2001). Carrieri (2001) identified in his studies the existence and coexistence of the three perspectives in a study of identity transformation in a telephone company which demonstrates not only the possibilities of studies using the three approaches, but also the need to use them all concurrently as a means of minimizing the effects of the blind points mentioned by Martin (1992) who defends the elaboration of studies with the three perspectives. Thus, culture should be viewed simultaneously from these three perspectives. Sharing these values within the organization could determine the depth of understanding of organizational culture. It is possible that in the case of smaller groups some values can be shared, or that even in some situations dominant values can be fully shared, but this does not seem to be a constant in organizations. After considering each perspective, it becomes clear that the process of cultural change can manifest itself in many different forms. Thus, the existence of a cultural organization that is both integrated and facilitates communication among the organization would improve the processes of change in that the shared meanings and values would be the same for the groups and individuals within the organization.

On the other hand, from the perspective of differentiation, the processes of change need to be analyzed from the view of the different groups that make up the organization for how they share the meaning and values of organizational culture. Trying to move different groups that share different values forwards can lead the process of change into directions that are completely different from those described by Meyerson and Martin (1987). In addition, from the perspective of fragmentation, cultural change occurs in a completely unpredictable way without individuals and groups having any capacity to control it. Finally, Martin and Frost (2001)'s thesis states that change is a continuous flow rather than a disruption of stability. Once change is triggered by the environment or by outside forces, the studies of fragmentation of change offer few guidelines to those that can control the process. In this case, from the perspective of integration the leader's capacity for authority, in view of the implementation of organizational culture from their unique viewpoint, is removed. The environment signals and causes changes that are not easily perceived and controlled by leaders. In this way, culture becomes impossible to control by internal forces within the organization. Meyerson and Martin (1987) state that when one sees culture through one of the three paradigms, the actions, causes and effects of change differ among each other. This approach will be far more appropriate, considering the need to evaluate the groups that were selected for this research and whether there actually exists a monolithic culture differentiated between groups or ambiguity that characterizes the entire organization. Table 1 below points out how Meyerson and Martin (1987) see the process, causes and effects of cultural changes considering the cited paradigms.

Table 1. Characteristics of cultural change in each perspective.

	Integration	**Differentiation**	**Ambiguity Fragmentation**
Nature of the Process	Revolutionary	Incremental	continued
Scope	Entire organization	Localized and weak coupled	Specific themes and changes among individuals
Sources	Centralized leader	External and internal changes	Individual adjustment Attention and interpretation
Implications for the management process	If superficial, then controllable; if deep it is difficult, but possible	Sources and consequences of the change foreseeable or	Relatively not controllable due to a continuous change

	to control	unforeseeable	

Source: Meyerson and Martin (1987, p.641)

In the approach of Meyerson and Martin (1987) that assumes the use of the three paradigms of cultural change, the insertion of ambiguity mainly in the paradigm of differentiation and ambiguity (fragmentation) constitutes an important consideration. This is because when considering these perspectives, as well as the consequences for the organization where the configuration of culture is represented by different natures, cultural changes have different aspects and consequences, mainly regarding the benefits and difficulties rising from these configurations.

3. Methodology

This paper is characterized as qualitative and descriptive in that it uses qualitative analysis describe a process of cultural change. Interview data were collected during the period of September and August 2010 and January 2011. Direct observations were made in the working environment of the civil servants as a way to try and understand how they establish relationships. Observations were collected by following daily the servants at their workplaces, and taking systematic notes in a special diary as to how the individuals established the relationship at work. 85 interviews were conducted with three groups of civil servants of the organization that belong to groups with permanent positions, since other groups have a very high transitory due to being outsourced and frequently substituted by those responsible for general services and the computer technicians, among others. Thus, there was a focus on interviewing only those who were in the organization and had been continuously in it since the beginning of the process of modernization starting in 1995. To define the number of interviews, the technique of saturation of information was used as highlighted by Glasser and Strauss (1967). When information gathered from analyzed groups reached saturation, the interviews were concluded. They lasted approximately one hour and were authorized by the respondents. 47 fiscal auditors (AF), 20 state tax agents (ATE) and 18 administrative technicians (TA) were interviewed.

Discourses of labor unions and high management were also consulted as a way to evaluate the degree of sharing of cultural elements within the organization. For top management discourse, analyses of documents of the organization produced from 1991 to 2011 were used. Included are the Journal *Sefaz Noticias*, electronic newsletters and information available on the Internet site of the labor union. The discourses of the *Instituto dos Auditores Fiscais* (IAF) were also analyzed. This institute functions as the representative of the fiscal auditors. Discourse analysis was used for data analysis, because the former was considered more appropriate for comprehending the meaning of the discourse produced by the organizational actors. The data analysis was carried out using the Discourse Analysis in the dimensions of figures and topics described by Fiorin (2008). The discourse, according to Fiorin (2008, p.55) "holds in itself as part of the world view that it transmits, a system of values, i.e. stereotypes of the human behaviors that are valued positively or negatively".

Moreover, Grant, Hardy, Oswick and Putman (2004, p.3) define discourse as "a collection of incorporated texts embodied in practices of speech and texts (as well as in a larger variety of visual representations and cultural artifacts) that are both related to objects as the way those texts are produced, spread and consumed." "Figure" refers to something that exists in the material world (tree, sun, play, career plan, etc.) while the topic is a semantic investment of conceptual nature that does not refer to the natural world. They are categories that organize, categorize and sort out the elements of the natural world (conniving, proud, honest, meritocracy, equality, etc.) (FIORIN, 2007 p.91). Thus, in each discourse that was analyzed, several figures were found inserted in the context of public organizations. These figures represent the new topics or values that are to be embedded into the symbolic imaginary of the civil servants of this province. By using discourse as a basis of data analysis, this paper communes with the perspective of Alvesson (2004, p. 338) when it states that "the discourses are ordered and integrated by cultures, but also represent (maybe the most important) the setting in which cultures are built, reproduced, refuted and modified. Furthermore, it can be understood that discourse analysis is an important method of organizational analysis given the fact that discourse reveals the main characteristics of the organization.

4. Data analysis.

The organization under study is an agency of the direct administration of a state of the Brazilian Federation. It is responsible for the state´s financial administration and concentrates on raising state taxes and the planning and payment of expenses. It started the modernization process in 1995. Important interventions were also made in the area of human resources whose goals included cultural transformation. Among the instruments used for this process of transformation, the constants are highlighted in table 1 that follows.

Table 1 – Actions implemented in the organization SEFAZ-BA from 1995 to 2009.

Períod	Action	Goal
1995	Implementation of the Market Management Program	Promote the planning and control of tax collection and supervision through the segmentation of tax payers according to the sectors in which they operate.
1996	Implementation of the Total Quality Program	Promote changes in the organizational culture, develop the importance of teamwork, improve the working conditions of the civil servants
1998	First survey of organizational climate	Identify the perception of the employees about the organization as a way to prepare them for the ongoing changes; organizational restructuring.
1999	Organizational Restructuring	Adjust the organizational structure to the changes made in the organization.
2000	Implementation of the Management Performance Indicator System	Monitor and evaluate the action of the managers of the organization.
2001	Introduction of the Award for – Fiscal Performance - PDF	Stimulate and reward financially the increases and super-actions in the goals set for tax raising and performance indicators.
2001	First survey of Satisfaction with the clients of the organization	Check the degree of satisfaction of the clients of the organization as to the quality of the services rendered.
2002	Second Survey of Satisfaction with the clients of the organization.	Check the satisfaction of the clients of the organization as to the services rendered.
2002	Establish the Career Plan of the Fiscal Occupation Group	Create conditions to align the career to the organizational goals and create the possibility of individual career development .
2002	Second Survey of Satisfaction with the employees of the organization	Check the degree of satisfaction of the civil servants as to the organizational practices and the problems that exist in the organization.
2003	Establish the System of Performance Assessment of the Members of the Tax Collection Office – GDFISCO.	Assess individual performance regarding career development, as well as offer conditions to enable employees that are not within the adequate performance pattern.
2003	Create the Permanent Program of Training and Development of the members of the tax collection office -PROCAD	Adjust the professional profile of the civil servant to the mission of the institution, develop their potentials, improve their performance and establish their career evolution..
2005	First evaluation of the performance of the servants of the tax collection group	Check the adjustment of the employees to the goals that were defined as well as to the individual and collective performance.
2	Second evaluation of	Check the adjusting of the employees to the goals that

007	performance of the servants of the tax collection group FISCO	were defined as well as their individual and collective performance.
2007	Implementation of the program GESPÚBLICA	Implement new tools of organizational management so to reach higher efficiency.
2008	Third survey of organizational climate.	Check the degree of satisfaction of the servants as to the existing organizational practices in the organization.
2009	Restructuring of the career of the occupational tax collection group FISCO	Improve the fiscal efficiency of the work done by the fiscal auditors and the state tax agents..

Source: own production

5. Discourse of Necessary Cultural Change.

Analysis of the discourse of the organization along this period made it possible to build table 2, which depicts the main characteristics encountered in the organization as well as portraying the characteristics that discourse intended to create within the organization. Of those that help understand the organization at the beginning of the modernization process, the following ones can be highlighted

> The fiscal station is not standardized and it is located next to a gas station. Its internal and external functional and visual conditions are in a poor state. The external part besides being well below road level, is poorly lighted and makes visibility very difficult (SEFAZ , 1995 p.13)
>
> The existing organizational structure is excessively bureaucratic, producing obstacles to decision taking and difficulties as to the flow of information between management and the operational base. There is a need to decentralize the assignments and operational responsibilities. (SEFAZ 1997 p.16)

Table 2 : main characteristics of the organization

Initial characteristics – 1995	Desired Characteristics
Slowness Rigidity Verticalization Waste Lack of commitment with the organization Inefficiency Low Productivity	Flexibility Horizontalization of the structure Efficiency Productivity Focus on results Focus on the client Meritocracy Social responsibility

Lack of focus on the taxpayer Lack of focus on results Individualism Personalism (in promotion and access to job positions) Lack of standardization Clientelism	Ethics Transparency Creativity Teamwork Self development Focus on people appreciation

Source: own production

It is possible to verify from the passages collected in the documents of the organization what the perception of high management was regarding the state in which it was at that moment. Table 2 highlights the characteristics found in the organization and the goals for which change was implemented. It is important to register that it is only a very small part of all the discourses that were analyzed in the period of the research; however, the passages that follow show the perception of high management that it would only be possible from the cultural change on to transform an organization supposedly bureaucratic into another management.

> The obstacles encountered by an efficient public administration can only be overcome when, together with the institutional-legal change, *a cultural change occurs* towards a managerial public administration. (MARE 1995,p. 38)
>
> The institutional strengthening which includes the defining of actions that represent a strong investment in the development of human resources in order to **make feasible the cultural change** demanded in the processes of modernization. (PNAFE 1996 p.17).
>
> This circumstance, lucky in most aspects, favors, however, the emergence of subjective personal questions, practices that result from ancient **values**, pre-judgments, relations already established on an emotional basis, etc. It was the case for **cultural interference** to be carried out..Habits and behaviors had to be changed, **values** had to be reviewed and rebuilt. (SEFAZ. 2003a p.16)
>
> This was the case then of a deep cultural change in which the bureaucratic administration changed into a management administration. Efficiency and effectiveness began to be principles of the public state administration. Thus, in the present context, SEFAZ-BA is an organization oriented toward results, competencies and concerned with the satisfaction of its clients and collaborators. (SEFAZ 2003 p. 1)

6. An analysis of the organizational actors´ discourses.

The interviews of the members of the three main groups that work in the organization are highlighted in this topic: fiscal auditors, state tax agents and administrative technicians, as well as passages of discourse by the civil servant labor unions. The arrangement of the excerpts will attempt to show the possible convergences and variances of the issues and the values that are present in the discourse of these actors. Table 3 shows only the main elements that were included in the organization as an attempt of cultural change such as the Career Plan, the Award for Fiscal Performance, the Quality Program and the Assessment System (GD Fisco). Besides these, two other theme elements were inserted into table 3 as they represent important aspects of the public organizations in Brazil: clientelism, team spirit and internal conflicts.

Table 3: Excerpts of the organizational actors´ discourses

Clientelism	Some people became fiscal auditors because they were friends of the on-duty politicians (ATE 17) There existed people who didn´t even know how to write at that time. It was common to take the reports and infraction notices of the colleagues and were written in a way impossible to read. There were those who **were unable to write** and asked others to do it (AF 21) This has changed a lot nowadays. Today you have courses. Although the technician doesn´t have so many courses, it is not much, but there are enough of them as for example, the corporate university that has been very important for the bureau. A very important thing, there has been a great improvement (administrative technician 3) We also hope that this new reality is reflected in the change of the chief executive staff of the institution. (SINDSEFAZ, 150 of December, 15, 2006) The chief congressman of the opposition echoed in the plenary of ALBA the headline of the Bahiajá emphasizing that the tax collection of the state dropped in December 2008, a consequence of the international economic crisis, but mainly **due to the internal war in the Treasury Department** of the state. Besides the crisis and the internal war at SEFAZ, the technicians also point out the politics of the fiscal administration that is being adopted by the government, with the priority given to sectors that are not important for tax collection; appointment of inexperienced managers, excessive politicization in the management of the Treasury Department, besides the climate of organizational instability caused by the polemic project of career restructuration that make up the fiscal group of Bahia (IAF NEWS OF JANUARY, 2009).
Career Plan	Everybody rushed to study. Even the girls. Every woman that passed the public service exam of 87 and 88 was like that, newly wed, pregnant and then passed the exam. The pay was good. Dropped out of college. I didn´t know how to map the women of SEFAZ that left college when they took on the job because of the issue …, child, family and let us say settling down. It was a necessary thing, which means in a certain manner you see the difference. I have to study to earn more. When you enter SEFAZ to earn well, you drop out of school because you won´t earn more. You stop because it is OK and my superior education level will not interfere in the salary. That´s the reading. Then, after 2002 a revolution took place. People really rushed. It was a run. You see that the people recycled (ATE 12) our proposal suggests mechanisms to obtain **efficiency, efficacy and effectivenes**s in the SEFAZ actions, a career structure with salary levels and complexity of assignments

	and rationalization of human resources management with good use, valorization and motivation of the present staff (SINDSEFAZ 2007,p.21)
Award for Fiscal Performance	So maybe administration thought it an incentive, it wanted the employee to work more and **the employee saw this as his/her obligation to give** and….. I don´t care, I want to earn money. It is because I don´t consider it that way as a great incentive to run after the taxpayer, so I did not see that the employee thought to work more, because if I work more I will earn more (administrative technician 8). Top management wanted to increase tax collection encouraging the people. But I think that it didn´t stimulate a lot. In the beginning it did a little more. (ATE 10) The PDF was a necessary ill because there existed a very large gap in wages. When it started to ask too much from the officers and the officers used to say: how am I going to charge the people?. The PDF was created to alleviate a tension at that time when it was strong. It came as an additional, but later on it became part of the salary. Today it is part of the salary because it was a difference, a wage gap. It did not encourage because the majority considered the PDF as a compensation and it was the difference that was taken away from us (AF 25) The PDF is a recognition of the performance by the fiscal servants, although it came late. For years a growth in total and regional tax collection has existed. What could be seen was the handing out of trophies and messages to the chief officers. Hence, it is a conquest of the category even partial and limited (SINDSEFAZ JOURNAL JANUARY 2001, p. 6)
Quality Program	That 5 S was like a lever that you use to lift a very heavy thing because the structure that we had was so heavy and so deep rooted that just one such thing for the people to wake up, after tampered , implant something, for the implant as it was, a result would never be obtained. It was when the first symptoms of improvements began to show. People were very resistant to everything and everybody. The people who represented the organization were also resistant. (AF 16) Before the 5 s there existed mess. Mess in terms of old stuff. These businesses, everything. Nowadays it is a little like that, but there was a lot more scrap, it was a lot more disorganized and the structure was also horrible. There was uptake of some things, but many things were left behind. Continuity did not happen nicely, all clean, all new. Then everything comes back, everything old again (administrative technician 6) I think that when they spoke of change, they talked more about the quality of life of the civil servant. Of the working conditions. They said it would improve the work environment to make it more pleasant, that it would be good. This was preached a lot. I think that is better (ATE 2). One of the ideas is the transformation of the taxpayer into a client or partners of the State. Such an attitude shows well the disengagement of the administrators with the public thing. The desire to transform the taxpayer into a client or partner is fantasy or delirium, it is the same as the privatization of the tax, it means deprive population of public services even the most essential ones. Await collaboration from the taxpayer is utopia, it is the denial of history (SINDSEFAZ JOURNAL, AUGUST 1997, p 8)
The Internal Conflicts	The divulged "**break in the category" has existed for a long time** due to the acting by the labor union that has always looked down on the treasury bureau of Bahia as a whole , not only the fiscal auditors. What matters for SindSEFAZ are always the civil servants, never the FISCO in its orchestrated and not original position of manipulation by the department. With the creation of the IAF, fiscal auditors started to have an entity that represents them since this role was never performed by SindSEFAZ, neither intellectually, nor functionally. The creation of the IAF, today with more than 500 members, shows an evolution of awareness of the civil servant- fiscal auditor- who got tired of being neglected by a labor union with the category. It is, thus, the result of an evolving process of awareness and position (NEWS IAF, MARCH 22, 2007). The tax agents want to have their work **recognized** by law, because in practice, this already happens (SINDSEFAZ JOURNAL, MARCH 2008, p.4) The labor union only calls us when it needs to reach the required number to conquer benefits for the tax agents or auditors, but for our class, it does very little (administrative technician 3)
Performance Assessmentt –	Because there exists an innate **team spirit.** Team spirit is innate I don´t know if you wanted to reach that point, but it is innate. You have got a **closed organization** where the private posts of the direct or indirect direction are exclusive of the post. Since nobody new

GD FISCO	enters, you close a nucleus where pieces renew from inside it. Today I am the boss, tomorrow they command me and I don´t want to be punished tomorrow or later .. I am going to shoot myself in the foot? So what is happening today is clearly visible, a politics of **good neighborhood** (AF 19) The performance assessment was set up to measure the civil servant at and away from work. It was a system of internal and external control of behavior. It was not a gauge of results, it was a **behavioral control.** Resistance **practically was over** because a system of assessment was created that does not measure the performance of anybody (labor union representative). I don´t really see an issue of efficiency because people end up answering and **assessing anyway**. (ATE 16). Under the pretext of complementing requirements of the career plan what is intended is establish **new forms of control** about the work at SEFAZ (SINDSEFAZ JOURNAL, MARCH 2003, p. 7) The challenges are in front of us. The search for changes in the Career Plan of the FISCO are maintained. Fisco , together with PROCAD and the GD Fisco is a long and complex run of obstacles, full of stimulating ingredients of a predatory individual competition and favorism, open or concealed, of the one who holds a post in the SEFAZ power pyramid (SINDSEFAZ JOURNAL, MARCH 2003, p.7) Let´s extinguish the GD Fisco (SINDSEFAZ JOURNAL, MARCH 2003, p. 7)

Source: research data

An analysis of the organizational actors´ discourses used in this study permits to build table 4 with the possible sharing of the topics and values for each group of actors. The term *present* indicates the perception of this researcher regarding the sharing of reference topics by the groups . On the other hand, the term *absent* indicates that there was no perception that the reference topic permeates the discourse of the referred group.

Table 4 – Main Cultural Values identified in the actors´ discourses

Topics /cultural values	**High management**	**Labor Union**	**IAF**	**Administrative technicians**	**ATEs**	Auditors
Efficiency	present	absent	absent	absent	absent	absent
Control	present	absent	absent	absent	absent	absent
Focus on job achievement	present	present	present	present	present	present
Focus on results	present	absent	absent	absent	absent	absent
Transparency	present	absent	present	absent	absent	absent
Meritocracy	present	absent	present	absent	absent	present
Valorization of civil servant	present	present	present	present	present	absent
Professional qualification	present	present	present	present	present	present
Excellence/difference with other organs	present	present	present	present	present	present
Flexibility	present	absent	absent	absent	absent	absent
Commitment	present	absent	absent	absent	absent	absent
Valorization of client	present	absent	present	absent	absent	absent
Equality /Justice	absent	present	absent	present	present	absent
Politics/administration relationship	Present	present	Present	Present	Present	Present
Clientelism	Present	Present	present	absent	present	present
Paternalism	present	present	present	present	present	present

Formalism	present	present	present	present	present	present
Standardization	present	absent	absent	absent	absent	absent
Autonomy	absent	present	present	present	present	present
Integration	present	absent	absent	absent	absent	absent
Democracy/participation	absent	present	absent	present	present	absent
Continuity of actions	absent	absent	absent	absent	absent	absent
Comply with management rules/ personalism	present	present	present	present	present	present
Team spirit	absent	present	present	present	present	present
Insecurity/distrust	absent	present	present	present	present	present

Source: research data

The data of table 4 demonstrates two important things. First they reinforce the perceptions of Martin (1992) when they recommend the use of the perceptions of integration, differentiation and fragmentation to elaborate cultural studies, and secondly to show that there still exist values that top management intended to eliminate. It is possible to see in table 4 that an important part of the meanings is only in the discourse of top management, unable to build a corporate culture that would be shared by the other groups that interact within the organization. Thus, you can still not say that cultural meanings are in a process of transformation. It is possible to claim, however, that counter-cultures are able to reinterpret the new artifacts and discourses built by top management and spread another discourse that gains strength and limits the actions of corporate culture.

In table 4 it is possible to verify that only few values can become dominant in the organization, mainly the occurrences of top management; however, others seem to be integrated among the different groups of the organization. Another thing that is reinforced in the research is the fact that differentiation manifests itself among the groups even when the table presents signs of integration. For example, valorization of the civil servant, professional qualification and distrust, despite the fact that they belong to practically all the groups, have different meanings among the groups. In the same way, elements such as justice, meritocracy and team spirit are understood diversely by the members, which indicate a tendency for ambiguities and fragmentation of the cultural meanings. This means that that the lack of team spirit in top management indicates that the analysis based itself only on the discourses present in bulletins and the intranet of the organization. Therefore it is not claimed that, in practice, corporate behavior does not exist among groups of top managers.

During the process of modernization, SEFAZ can be seen as an organization that intended to shift away from a bureaucratic context, but appeared much more patrimonial in that its political influence highly marked the form of management. After 1991, the organization moves towards an association with values connected with bureaucratic insulation as it starts to create an "island of excellence" in the public state sector. After the quality program an intensive project of training and instruction of the SEFAZ staff was started. This would increasingly render the organization different from the other state bureaus in that it could be observed in the statements of the people that were interviewed and from the discourses by top management. In this aspect, the discourses of the organizational actors are convergent and it is possible to identify a tendency toward the **perspective of integration**. Meyerson & Martin (1987) associated with the topic **professional qualification.**

It was perceived that top management had adopted a view of organizational culture as a "glue" that would be able to unite individuals. It did not consider the different groups and the latent and visible conflicts in the organization. The actions implemented as quality programs, PDFs, career plans, performance assessments, various seminars and courses among other actions were developed with the assumption that it would be possible to gather all the interests within the same cultural umbrella. Topics such as efficiency, effectiveness, valorization of results, commitment, competition, professionalization, harmony among civil servants, self development, valorization of clients, productivity, flexibility, professional qualification, meritocracy, teamwork and transparency are the favorite topics spread by corporate culture. Not even the career plan that included the two groups of the Fisco, Fiscal Auditor and State Tax Agent considered any distinct meaning, even with careers that have very different jobs and ways of action (VAN MAANEM AND BARLEY, 1991). Thus, the view of the organization comes very close to the perspective of integration in which values would be totally accepted, and in which all the members share top management desires equally.

Widespread corporate culture is not necessarily understood by all civil servants; this allows for the emergence of a subculture or for the configuration of the perspective of differentiation and fragmentation. In the perception of civil servants, the topics addressed by corporate culture are hardly meaningful since the interpretation that servants have of the organizational processes do not match up with those of top management. Only those values that do fit align with the perspectives of civil servants, or those practices which lead to benefit wholly shared by those servants. It is the case, for example, that **professional qualification** is associated with the figure of education and training, mainly regarding the search for courses of superior level. After the implementation of the career plan, each vertical move obeys a minimum requirement of holding a superior education degree. After level 4 of the career plan, only graduate individuals can reach higher classes; however, despite the consensus regarding this aspect, motivations are different. While top management aims to qualify in order to improve efficiency and results, qualification appears in the mind of individuals as a possibility of financial gain. It is this ambiguity that characterizes the perspective of fragmentation.

A topic treated by the employees, but which does not show up in the discourses and organizational practices, is **equality**. This is a topic where differentiation appears in a particular form. Top management and fiscal auditors do not share this view of equality, while administrative technicians and state tax agents share the same opinion. Historically, the ATEs and technicians occupied less important spaces in the SEFAZ hierarchy. They realize that they are as able as the auditors and thus, defend that it is not fair to do specific tasks and get a lesser pay than the auditors or tax agents as is the case of the administrative technicians. Other topics such as democracy and participation also seem to be more associated with the group of tax agents and administrative technicians and less with the group of fiscal auditors.

As pointed out by Barbosa (2003) the civil servants plead at first in the name of justice, the insertion into better posts (AF or ATE) for having carried out activities that were restricted to ATE or AE posts. Thus, in the view of these civil servants, it would be necessary that the organization repair the injustice done to them. Many of them managed through legal means to receive the insertion, and many administrative technicians became ATEs or AFs and some ATEs became AFs. It is interesting how the notion of equality overthrows the value that, on the other hand, appears in the AF group and in the discourse of top management, but is absent in the discourse of the ATEs and administrative technicians. This is **meritocracy**. It can be observed that AFs, even when talking about meritocracy, associate the latter more with the process of entering the post, and are strongly influenced by the attempts of insertion of other individuals into the auditor job as has always occurred in the organization, and less towards the meritocracy to climb in their career. But after entering by means of an exam, the discourse of meritocracy also disappears in the discourse of the AFs. Meritocracy also shows up when employees defend, for example, the difference in wages between the AFs and ATEs. Meritocracy in the discourse of top management was lost in the discourses of equality, non individual competition, vested rights by the union and civil servants. It only exists in the discourse of top management, but has also begun to lose its strength to the extent that the instruments that were inserted in the organization became innocuous, producing the effects of a true meritocracy.

Standardization is also another topic of the organizational discourse that practically only permeates top management. It would be correct to state that functional **autonomy** is the value shared by the three groups that are studied here, but is not shared by top management, which initially strived to implant a standardized model of acting. Their behavior, as seen in fieldwork and in the interviews, verifies that autonomy can be a value whose perspective of integration would be correct to associate to the groups of administrative technicians, tax agents and fiscal auditors. Similarly, in the name of autonomy it is correct to state that despite all the processes of modernization, formalism is still present in the existing relationships in the organization. There exists a set of standardized rules and procedures, but each individual acts according to what they think to be more appropriate when performing their task. Another meaning shared by the individuals in the organization that ends up destroying any perspective of meritocracy is the so-called "clientelism, here coined as clientelism of lower ranks" as verified in the behavior of civil servants in lower ranks of the chain of command. Normally, clientelism is associated with relationships that exist between politicians and managers of public institutions. It is difficult to analyze at the operational level how individuals behave and which social representations are more shared among them. Clientelism became very striking during the introduction of the career plan as well as the performance assessment. Here it is worth remembering that it seems to be a value that could be found in the perspective if integration since the practice of management and the civil servants reaffirms such a perception. As already mentioned, the performance assessment is in part made up of promotion criteria. This means that all the servants need a minimum score of 7.0 to be promoted. So what can be observed is that there exists an articulation between superiors and subordinates; this leads to the assigning of scores "appropriate" to the process of promotion and not appropriate to the work that each one performs.

The personality nature that involves public administration in which, instead of professionalism, personal relationships determine the vertical mobility of individuals, (BARBOSA, 2003) would be another topic. The lack of professionalism of the public administration in this organization that holds the manager hostage of the subordinates stands out in the following sentence: "the idea remains in the air that today you are the boss, but tomorrow you will be a subordinate. So it is possible that I will get my own back when I score the assessment that was given to the subordinate"; this creates a vicious circle in the process of assessment. Meritocracy is overrun by the relation of clientelism and team spirit. In this aspect, the perception of integration becomes visible because the analyzed groups benefit from the practice and the organization agrees to it as long as it keeps it in the same casts and even spreads the existence of excellence of this management model.

7. Final Considerations

First, it can be observed that top management has been fast in incorporating in its discourse the assumptions of management reform and starting its implementation in the organization that in turn, with the help of various organizational actors, enabled the significant progress in some areas, but hampered and even made unfeasible this process in other areas. It is commonly known that, were analysis to be done only at the level of visible artifacts, it could be concluded that the organization has completely changed into an organization focused on efficiency, effectiveness, valorization of the citizen and the civil servant, and transparency among other aspects that are present in the organizational discourse.

The advance, for example, in the services rendered through the Internet to the clients/tax payers on its own would give the size of the breakthrough in the organization. Similarly, the formal instruments regarding standardization, inspection and control systems, management systems, systems of goal and result indicators and the system of people administration. In the latter it would be evident; just observing the existence of the artifact reveals that SEFAZ made a huge leap regarding the introduction of instruments linked to the management model. For some studies about organizational culture that only analyze the formal aspects of culture as if they were its legal representatives, this organization would be the ideal model. But what culture provides is not a set of visible artifacts. They are undoubtedly part of a cultural context, but this single context does not define itself only by these artifacts. There is a need to go to a deeper level, to understand how individuals share meanings.

When analyzing the data, one notes that the differences in the form of sharing cultural values that exist and the ones desired by top administration, interfere directly in the process of cultural change. More than thinking about resistance to cultural change, this allows the association of the process of cultural change to how individuals and groups share organizational culture. Meyerson and Martin (1987) believed that this differentiation presents itself as a more perceived perspective, beyond sharing values of differentiated form, yet permits to face the attempts of cultural change as something that needs to be evaluated carefully. Thus, different from the conception of integrated culture among groups and individuals, this work permits to launch interests in order to understand that the different forms of sharing culture can be an important factor for the success of cultural change processes.

It is possible to note that some cultural values seem to be shared in a more integrated form by groups and individuals, mainly if these values help maintain the *status quo* of these groups. Furthermore, it was also possible to see that the perspective of fragmentation manifests itself in those subjects that momentarily interest the different groups and individuals. This reinforces the need to be careful when planning processes of cultural change in organizations insofar it is necessary first of all to understand which individuals and how they share the cultural values of the organization. The findings allow the reader to infer that despite the insertion of various new artifacts in the organizational context, their meanings were not shared by the internal groups. This hampered the transformation of these instruments into actual elements of the cultural context. The old values present in the organizational culture were strong enough to articulate the discourse of counter culture and hamper the implementation of new elements or modify the principles that guided them as it happened with the performance assessment, the PDF and others.

It should be noted that, despite the image that spread about this organization in the external environment, the internal practices are very close to what occurred in the patrimonial model of public administration. The characteristics presented earlier show how in Brazil it has been difficult to introduce major changes in the management area due to difficulties that were created by proper values that are to be eliminated besides other relationships that are established such as clientelism among the civil servants who together are able to highly reduce the momentum of the processes of change. All this was worsened by a relationship between managers and servants marked by clientelism and team spirit, fruits of fragility of the administrative staff resulting from political entailment and impermanence of positions of trust. Thus, it is possible to conclude that first, the changes in the organizational culture do not follow a straight line in the direction of the managers´ intentions since the various groups organize themselves to defend their culture and secondly, that these groups share different meanings for the same artifacts, which increases the difficulty in conducting processes of change mainly in the public sector.

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