School of Social Sciences

Master in Business Administration (MBA)

Postgraduate Dissertation

Strategic Planning within the New Public Management framework in Independent Regulatory Authorities in Greece: A case study of the Hellenic Labour Inspectorate

Eleftheria Kourenta

Supervisor: Dr. Konstantinos Kostopoulos

Patras, Greece, June 2026

Strategic Planning within the New Public Management framework in Independent Regulatory Authorities in Greece: A case study of the Hellenic Labour Inspectorate

Eleftheria Kourenta

Supervising Committee

Supervisor: Dr. Konstantinos Kostopoulos

Co-Supervisor: Dr. Yannis Pollalis

Patras, Greece, June 2026

to my family and friends, for their support

Abstract

This dissertation concerns the application of the principles of New Public Management (NPM) to the management of Independent Regulatory Authorities (IRAs) in the public sector. NPM, which has been extensively studied in the literature, seeks to address long-standing problems of Public Administration, such as inefficiency and lack of adaptability associated with the traditional bureaucratic model.

In this context, the dissertation examines how it is applied to the Greek Independent Regulatory Authorities (IRAs), which have a regulatory and imposing institutional role, with particular emphasis on public bodies responsible for monitoring and enforcing compliance with legislation. Organizations such as the Hellenic Labour Inspectorate (HLI) are called upon to ensure the implementation of rules, to guide regulated entities (citizens and enterprises) and at the same time to provide transparency, efficiency and accountability.

This study is based on two complementary theoretical approaches. The first concerns **strategic management** which emphasizes long-term strategic planning, goal setting, strategic alignment and performance evaluation. The second is the **New Public Management** (NPM) framework which has at its core results-based governance, administrative flexibility and efficiency improvement in the public sector.

The above principles have particular application in the greek public sector, concerning Independent Regulatory Authorities (IRAs), public bodies that operate “independently” from the political process in the sense that they are not subject to instructions from the executive branch regarding individual regulatory decisions. Their mission includes the production of significant public value with measurable results. In other words, they have measurable objectives.

In addition, IRAs also function as feedback mechanisms for the effectiveness of public policies. Through the exercise of their responsibilities, they can record, analyze and evaluate the implemented policies as well as compliance standards. Thus, they create data for the implementation of the effectiveness and the performance of policies.

The central research question concerns the way in which Strategic Planning (SP) is designed and implemented in Independent Regulatory Authorities of the Greek public sector, within the framework of the principles New Public Management (NPM). In this context, the selected case study highlights and analyses the challenges and opportunities arising from the case of the Independent Authority of Hellenic Labour Inspectorate (HLI).

The aim of the research is the theoretical contribution and the proposal of applied improvement practices for strengthening strategic capacity and performance management. A qualitative case study was chosen to develop the topic with semi-structured interviews with senior executives of the researched organization (Special Labour Inspectors). Through this case study were examined the alignment of objectives and practices, as well as the **organizational**, **institutional** and **technological** factors that influence implementation.

The findings and results of the research show that the Hellenic Labor Inspectorate has an institutionalized, structured and functional strategic planning system which, however, remains strongly focused on quantitative indicators and implementation gap in the last stage of the annual cycle (feedback and organizational learning stage). This main conclusion also applies in general to the case of the Greek public sector which present institutionalized operational planning but still remain less mature in the development of KPIs and the implementation of feedback systems. This highlights the need for KPIs oriented towards compliance and the development and utilization of digital capabilities in future planning.

Keywords

Strategic Management, Strategic Planning, New Public Management, Independent Regulatory Authorities, Hellenic Labour Inspectorate, performance management, regulatory compliance

Περίληψη

Η παρούσα μεταπτυχιακή διπλωματική εργασία αφορά την εφαρμογή των αρχών του Νέου Δημόσιου Management (New Public Management, NPM) στη διοίκηση των Ανεξάρτητων Ρυθμιστικών Αρχών στον δημόσιο τομέα. Το Νέο Δημόσιο Management (NPM), το οποίο έχει μελετηθεί εκτενώς στη βιβλιογραφία, επιδιώκει να αντιμετωπίσει διαχρονικά προβλήματα της Δημόσιας Διοίκησης, όπως η αναποτελεσματικότητα και έλλειψη προσαρμοστικότητας που συνδέονται με το παραδοσιακό γραφειοκρατικό μοντέλο.

Σε αυτό το πλαίσιο, η παρούσα διπλωματική εργασία εξετάζει πώς εφαρμόζονται οι αρχές του Νέου Δημόσιου Management (NPM) στις ελληνικές Ανεξάρτητες Αρχές που έχουν ρυθμιστικό και κατασταλτικό θεσμικό ρόλο, με ιδιαίτερη έμφαση στους δημόσιους φορείς που είναι αρμόδιοι για την παρακολούθηση και την επιβολή της νομοθεσίας. Οργανισμοί όπως η Ελληνική Επιθεώρηση Εργασίας (Hellinic Labour Inspectorate, HLI) καλούνται να διασφαλίσουν την εφαρμογή των κανόνων, να καθοδιγούν πολίτες και επιχειρήσεις και ταυτόχρονα να παρέχουν διαφάνεια, αποδοτικότητα και λογοδοσία.

Η παρούσα μελέτη βασίζεται σε δύο συμπληρωματικές θεωρητικές προσεγγίσεις. Η πρώτη αφορά την **στρατηγική διοίκηση**, η οποία εστιάζει στον μακροπρόθεσμο στρατιγικό σχεδιασμό, τον καθορισμό στόχων, τη στρατηγική ευθυγράμμιση και την αξιολόγηση της απόδοσης. Η δεύτερη είναι το πλαίσιο του Νέου Δημόσιου Management (NPM) που έχει ως πυρήνα τη διακυβέρνηση που βασίζεται στα αποτελέσματα, τη διοικητική ευελιξία και τη βελτίωση της αποδοτικότητας στον δημόσιο τομέα.

Οι παραπάνω αρχές διοίκησης έχουν ιδιαίτερη εφαρμογή στον ελληνικό δημόσιο τομέα, όσον αφορά τις Ανεξάρτητες Ρυθμιστικές Αρχές, δημόσιους φορείς που λειτουργούν «ανεξάρτητα» από την πολιτική διαδικασία, με την έννοια ότι δεν υπόκεινται σε οδηγίες της εκτελεστικής εξουσίας σχετικά με επιμέρους ρυθμιστικές αποφάσεις. Η αποστολή τους περιλαμβάνει την παραγωγή σημαντικής δημόσιας αξίας με μετρήσιμα αποτελέσματα. Με άλλα λόγια, έχουν μετρήσιμους στόχους.

Περαιτέρω, οι Ανεξάρτητες Αρχές λειτουργούν και ως μηχανισμοί ανατροφοδότησης για την αποτελεσματικότητα των δημόσιων πολιτικών. Μέσω της άσκησης των αρμοδιοτήτων τους, μπορούν να καταγράφουν, να αναλύουν και να αξιολογούν τις εφαρμοζόμενες

πολιτικές καθώς και τα πρότυπα συμμόρφωσης. Έτσι, δημιουργούν δεδομένα για την εφαρμογή της αποτελεσματικότητας και της απόδοσης των πολιτικών.

Το κεντρικό ερευνητικό ερώτημα αφορά τον τρόπο με τον οποίο σχεδιάζεται και εφαρμόζεται ο Στρατηγικός Σχεδιασμός στις Ανεξάρτητες Ρυθμιστικές Αρχές του ελληνικού δημόσιου τομέα, στο πλαίσιο των αρχών του Νέου Δημόσιου Management. Σε αυτό το πλαίσιο, η επιλεγμένη μελέτη περίπτωσης αναδεικνύει και αναλύει τις προκλήσεις και τις ευκαιρίες που προκύπτουν από την περίπτωση της Ανεξάρτητης Αρχής Επιθεώρησης Εργασίας (HLI).

Στόχος της έρευνας είναι η θεωρητική συμβολή και η πρόταση εφαρμοσμένων πρακτικών βελτίωσης για την ενίσχυση της στρατηγικής ικανότητας και της διαχείρισης της απόδοσης. Για την ανάπτυξη του θέματος επιλέχθηκε μια ποιοτική μελέτη περίπτωσης με ημι-δομημένες συνεντεύξεις με ανώτερα στελέχη του ερευνώμενου οργανισμού (Ειδικοί Επιθεωρητές Εργασίας). Μέσω αυτής της μελέτης περίπτωσης εξετάστηκε η ευθυγράμμιση στόχων και πρακτικών, καθώς και οι **οργανωτικοί**, **θεσμικοί** και **τεχνολογικοί** παράγοντες που επηρεάζουν την εφαρμογή.

Τα ευρήματα και τα αποτελέσματα της έρευνας δείχνουν ότι η ελληνική Επιθεώρηση Εργασίας διαθέτει ένα θεσμοθετημένο, δομημένο και λειτουργικό σύστημα στρατηγικού σχεδιασμού, το οποίο ωστόσο παραμένει έντονα επικεντρωμένο σε ποσοτικούς δείκτες και παρουσιάζει κενό εφαρμογής στο τελευταίο στάδιο του ετήσιου κύκλου (στάδιο ανατροφοδότησης και οργανωσιακής μάθησης). Αυτό το κύριο συμπέρασμα βρίσκει εφαρμογή και γενικά για την περίπτωση των Ανεξάρτητων Αρχών του ελληνικού δημόσιου τομέα, οι οποίες παρουσιάζουν θεσμοθετημένο επιχειρησιακό σχεδιασμό, αλλά εξακολουθούν να παραμένουν λιγότερο ώριμες στην ανάπτυξη KPI και στην εφαρμογή συστημάτων ανατροφοδότησης. Αυτό υπογραμμίζει την ανάγκη για KPI προσανατολισμένους στη συμμόρφωση και την ανάπτυξη και αξιοποίηση ψηφιακών δυνατοτήτων στον μελλοντικό σχεδιασμό.

Λέξεις – Κλειδιά

Στρατηγική Διοίκηση, Στρατηγικός Σχεδιασμός, Νέο Δημόσιο Μάνατζμεντ, Ανεξάρτητες Αρχές, Επιθεώρηση Εργασίας, διοίκηση επίδοσης, κανονιστική συμμόρφωση

Table of Contents

List of Abbreviations & Acronyms

IRA — Independent Regulatory Authority

HLI — Hellenic Labour Inspectorate

NPM — New Public Management

KPI — Key Performance Indicator

OECD — Organisation for Economic Co-operation and Development

SP — Strategic Planning

List of Tables

1. Chapter 1: Introduction

This dissertation examines how strategic planning is designed, implemented and monitored in Greek public-sector Independent Regulatory Authorities (IRAs) with regulatory and enforcement responsibilities, using New Public Management (NPM) as the analytical lens. NPM has placed strong emphasis on efficiency, measurable results, accountability and performance management (Hood, 1991; Pollitt & Bouckaert, 2017). However, public enforcement bodies cannot be assessed only through managerial efficiency. They also operate under legality, due process, proportionality and public legitimacy constraints.

The Hellenic Labour Inspectorate (HLI) is used as a single case because it combines these pressures in a clear way. It is an organization with high public value that exists to protect workers' rights, promote compliance with labor legislation, address occupational safety and health risks and provide visible enforcement results. However, because it operates within the public sector, it has all the constraints of modern public administration. Limited resources, specific legal framework, procedural requirements, digital systems and increasing expectations for performance reporting (Hellenic Labour Inspectorate, ed.; Hellenic Labour Inspectorate, 2025). Thus, the study of this specific case is useful for understanding how the tools and processes of strategic planning based on the principles of New Public Management operate in a real Greek Independent Authority.

1.1. The central research question, sub-questions and the aim of the research

In the modern world of technological progress and globalization, public sector is increasingly required to present measurable results for its operation that demonstrate its effectiveness. Public policies are measured and evaluated in an environment that is accountable to the law, citizens and supervisory bodies. New Public Management (NPM), since the 1980s, as a framework for public operation with private sector principles, has introduced the concepts of goal setting, performance monitoring and measurable results in public administration. In practice, however, public sector strategic planning and the New Public Management framework often remain at the level of a formal document and do not evolve into a functional management system. Strategic objectives may not be adequately linked to resources, operational routines, KPIs or corrective actions (George, 2017).

The above problem is particularly relevant for IRAs and other public law enforcement agencies and bodies. In these cases, due to their competences, performance measurement is based on data such as the number of inspections, the imposition of sanctions, response times to requests and other similar indicators. However, these data do not fully capture other aspects such as improved compliance, prevention, quality, learning or public trust.

Based on this observation, the research problem concerns how a greek IRA with enforcement responsibilities can use Strategic Planning (SP) as a real strategic management system to be executed according to the expectations of the NPM. What institutional, organizational and technological factors enable or constrain this process?

Choosing the Greek Labor Inspectorate (HLI) as a case study, the aim of this thesis is to examine how Strategic Planning, within the framework of the New Public Management (NPM), is designed and implemented in Greek regulatory and enforcement authorities in the public sector.

To achieve this aim, the relevant literature on public sector Strategic Planning, NPM and regulatory governance is examined. The central research question is:

How, within the framework of NPM principles, Strategic Planning is designed and implemented in public sector IRAs with regulatory and enforcement authorities. What challenges and opportunities arise from the case of the Hellenic Labour Inspectorate (HLI)?

The above central research question is analyzed in the following five (5) subquestions:

1. **Strategic Planning and Governance:** How is strategic planning developed in the organization? What are the processes, roles, and decision-making rights? How are objectives and priorities set?

2. **Operationalization:** By what processes do strategic objectives become concrete operational plans? How are resources allocated and what are the daily practices across all units and organizational levels of management?

3. **Performance Management:** What KPIs and monitoring routines are implemented? How is performance data used for accountability, learning, and improvement of the organization?

4. **Constraints and Opportunities:** What institutional, organizational, and technological factors facilitate or hinder effective strategic planning, implementation, and monitoring?

5. **Policy Feedback:** How does the organization use compliance and enforcement data to inform strategic priorities and improve regulatory outcomes?

1.2. Research approach and case study selection

The dissertation adopts a qualitative single-case study approach because the research problem concerns organisational processes, interpretation and context. Primary data were collected through 27 semi-structured interviews with senior Labour Inspectors (Special Labour Inspectors) with supervisory responsibilities, supported by documentary and artefact material related to planning, programming, performance monitoring and digital systems. Thematic analysis was used to identify recurring patterns in planning design, implementation, KPI use, constraints and policy feedback.

The independent authority of the Labour Inspectorate (HLI) is well suited for this purpose, because its responsibilities have direct implications for the public interest and its operation requires the practical combination of targeting, coordination, enforcement, prevention, reporting and organizational learning. The paper does not aim at statistical generalization. The aim is to present the analytical picture of the operation of strategic planning in an enforcement authority and how this picture may be relevant to similar Greek regulatory and compliance bodies.

1.3. Dissertation structure

The dissertation is organised into eight chapters. The present **Chapter 1** introduces the research problem, explains the dissertation’s significance and sets out the aim, research questions, methodological approach and the structure of the dissertation. **Chapter 2** then presents the theoretical framework of Strategic Planning (SP) in the public sector as well as the principles of the New Public Management (NPM) as they have evolved up to date. It also presents the theory of compliance and regulatory governance and includes international practices in inspection and enforcement bodies. This is followed by **Chapter**

3, which develops the role of Independent Regulatory Authorities in Greek public administration from the perspectives of Strategic Planning and the New Public Management.

Chapter 4 presents the methodology and design of the research as a case study with semi-structured interviews. **Chapter 5** introduces the seleced case study of the Greek Labour Inspectorate and presents the mission, organizational structure, strategic priorities, performance measurement practices and the data and digital tools that support the execution of the strategy. **Chapter 6** presents the findings from the analysis of the interviews based on the five (5) research sub-questions.

This is followed by **Chapter 7** which interprets these findings in relation to the theoretical framework and examines the organisation's strategic capability and feedback function towards policy production. In addidion this chapter discuss broader implications. At the end, **Chapter 8** concludes the dissertation by summarising the main findings and outlining implications for policy and management, including recommendations for strengthening strategic planning in inspection and enforcement bodies.

2. Chapter 2: Theoretical framework and literature review

This chapter examines how strategic planning is carried out in public sector authorities taking into account the principles of New Public Management (NPM). It reviews the relevant literature and establishes its theoretical basis of the dissertation.

The review integrates three complementary perspectives: a) strategic planning and strategic management in the public sector, b) NPM and performance management and c) regulatory governance, including compliance and enforcement approaches. The chapter also summarises international practices in the organisation of inspection and enforcement authorities and finally presents the analytical dimensions of the present study.

Strategic planning in a public-sector enforcement authority should be assessed as an integrated management system (Bryson, 2018; Garengo & Sardi, 2021). Under this concept, the chapter examines the dissertation’s focus on the process from strategy to implementation: how strategic objectives are formulated, how they are translated into operational priorities, how they are measured through performance information, and how they are improved through organisational learning and policy feedback.

The above theoretical framework will be related to the empirical research of this dissertation, which concerns the case study of the Independent Authority of the Greek Labor Inspectorate (HLI), which is considered appropriate to highlight the challenges and opportunities that arise from the implementation of Strategic Planning (SP) in the public sector.

2.1. Strategic Planning in the Public Sector

Strategic Planning (SP) in organizations and businesses is defined as a systematic administrative process by which the mission and objectives are determined, analyzed in the internal and external environment, priorities are set and the necessary actions are taken with resources and actions to enforce the desired results, in the medium to long term (Bryson, 2018; Vandersmissen & George, 2024).

However, in the public sector there are particularities, both in planning and implementation. Organizations operate with a mission to serve the public interest. They are bound by principles such as legality, transparency, equality and non-discrimination, impartiality, proportionality, as it concerns the Greek case, the broader framework of EU law. Their objectives include all of the above principles and at the same time be accountable to other political authorities, to judicial authorities, to supervisory bodies and to the citizens themselves. Thus, the concept of “success” is not only defined by effectiveness in their responsibilities, but there is a broader context that concerns fiscal policies in general.

The above findings pose particular challenges for independent administrative authorities, which are unified public officials responsible for regulating and supervising critical markets and networks or protecting constitutional rights. In these organizations, the value of strategic planning goes beyond the production of a formal strategic plan and must be linked to broader operational planning, organizational capabilities and performance monitoring (Poister et al., 2010; Bryson, 2018; Vandersmissen & George, 2024).

What is important in the above cases is the concept of strategic alignment. This refers to how strategic objectives are aligned with the implementation of planning, i.e. the operational plans, resource understandings, organizational capabilities, incentives, circulars and instructions that shape daily behavior.Achieving alignment requires translating priorities into: (a) specific programmes and initiatives, (b) clear responsibilities and coordination mechanisms across organisational units, and (c) monitoring arrangements that track progress, performance, and achievement and allow for corrective action.

In inspection and enforcement agencies, there is also an additional element. Prioritisation based on risk analysis. The strategic plan should identify which risks are most significant, justify these choices, and explain how the inspection effort will be targeted accordingly. This is also the case for the Labour Inspectorate, which will be examined as an example in this study.

When strategic alignment is not achieved, strategic planning is disconnected from operational reality. Thus, agencies follow processes that are guided by historical practice, immediate pressures or informal priorities rather than by strategic choice.

Another challenge in strategic planning in the public sector concerns the issue of measuring results. And in this issue there are specificities in public organizations. There are results that are tangible and easily measurable. For example, conducting inspections, investigating complaints, completing cases, etc. However, there are also results that are difficult to quantify, such as improved compliance or increasing the trust of the citizens served. Public value is produced mainly through qualitative data, therefore it presents difficulties in performance and measurement. In addition, the results of the public body are also influenced by factors of the external environment such as economic conditions, social norms, legal changes and the behavior of the regulated. Therefore, according to the above specificities, the set of indicators with which effectiveness will be measured must be determined.

Another very important element is that strategic planning in public organizations is cyclical. We do not have a one-way sequence from planning to implementation. The process involves iterative cycles of assessing the external and internal environment, identifying issues, formulating the strategy, implementing the strategy, measuring performance, reviewing the strategy and adapting (Bryson, 2018). This cyclical nature is particularly important for Independent Authorities and audit organizations, as the external environment and risks are constantly changing and must be constantly adapted. In these cases, successful planning is reflected in the organization’s ability to continuously adapt the planning cycle at all its stages.

Bryson (2018) describe a ten-step strategy cycle:

1. Initiate and agree a strategic planning process among key internal and external decision-makers.
2. Identify organisational mandates, i.e. the formal and informal requirements the organisation must meet.
3. Clarify mission and values, providing social justification for the organisation’s existence.
4. Assess the external and internal environment using a SWOC/T (Strengths, Weaknesses, Opportunities, Challenges/Threats) analysis.
5. Identify strategic issues, namely fundamental policy questions or critical challenges affecting mandates, mission, or management.
6. Formulate strategies to address these issues, ensuring technical feasibility and political acceptability.

7. Review and adopt the strategic plan, including any organisational changes required.
8. Express a clear vision of success for the organisation's future.
9. Develop implementation arrangements to translate strategies into action.
10. Reassess strategies and the planning process in preparation for the next planning round. (Bryson, 2018)

The conclusion is that, in general, strategic planning is a highly structured process for managing an organisation. By taking into account the internal and external environment, it produces fundamental decisions and actions that define what an organisation is, what it does and why it does it. It is not a simple technocratic process. It functions as a way of dealing with the complexity of the environment and identifying feasible courses of action (Bryson, 2018). In public administration, its central purpose is linked to the creation of public goods that promote the public interest through policies, public services and legislative regulations.

In this context, contemporary strategic planning in public administration is largely influenced by the principles associated with New Public Management, in particular the emphasis it places on effectiveness, accountability, transparency and measurable results rather than simply on processes (Hood, 1991; Dan et al., 2024).

2.2. New Public Management (NPM) principles

New Public Management (NPM) refers to a broad family of ideas for public sector reform. These ideas emerged primarily in the late 1970s and 1980s. The aim was to improve public sector performance by introducing management practices used in the private sector, such as results, efficiency and accountability (Hood, 1991).

The development of NPM principles is part of a broader international trend in public administration reform. During the 1970s and 1980s, traditional bureaucratic public administration seemed incapable of dealing with increasingly complex socio-economic problems. In addition, governments worldwide needed to provide better services under conditions of budgetary constraints.

The classical Weberian model is characterised by hierarchy, rule-based procedures and compliance with procedures. This perspective has often been criticised for its limited flexibility, slow response to problems, disregard for performance, and disregard for value for money. In contrast to the above traditional public administration, NPM was presented as a practical and theoretical approach to modernising public administration. It focused on administrative capacity, improving public service quality, and making results more visible and accountable.

The central idea of NPM is that public organisations can improve their performance by adopting administrative values, techniques, and financial management practices similar to those used in the private sector.

Hood (1991) describes the central assumptions on which the NPM reforms were based. These can be summarised as follows:

1. Managerial autonomy and active leadership: stronger executive control and clearer responsibility at the top of organisations, with managers given greater discretion to manage.
2. Explicit performance expectations: clear goals and performance standards, supported by measurable indicators (and, where appropriate, targets).
3. Results-oriented control: greater emphasis on monitoring outputs and performance, with resource allocation and incentives increasingly tied to measured results.
4. Organisational disaggregation: restructuring large, integrated bureaucracies into smaller, more specialised units with clearer lines of accountability.
5. Competition and contestability: increased use of contracting, tendering, and market-type mechanisms to stimulate efficiency.
6. Private-sector management practices: greater flexibility in staffing and rewards, and stronger attention to communication, reputation, and service orientation.
7. Cost discipline and parsimony: stronger controls on expenditure and a sustained focus on productivity and cost containment.

A key contribution of NPM is that it introduces a different relationship between state and citizen. It is associated with many reform programmes in which citizens have increasingly come to be considered “citizen-clients” in the sense that greater emphasis should be placed on the quality of services, responsiveness, choice and user experience. This approach gives importance to the citizen, placing them at the centre of the operation of public administration as the final recipient of its services. Furthermore, in information-rich environments, as is the case in the modern world of technological progress, citizens are more able to access and compare information. Thus, the demands on public organisations are constantly evolving as citizens' expectations and needs are constantly changing.

Although there are differences in the implementation of NPM principles across countries and sectors, the literature agrees that New Public Management (NPM) aims to reduce the bureaucratic perception of public administration and to focus on results. Thus, its reform agenda includes decentralised decision-making, debureaucratisation, performance standards, transparency, accountability, cost awareness and responsiveness of the administration (Hood, 1991). Even today, three decades later, the above principles remain relevant as important concerns of NPM continue to exist, especially through performance systems, accountability mechanisms and management tools that remain embedded in modern public administration (Dan et al., 2024; Goldfinch & Halligan, 2024).

Also, in recent years, public administration reforms have been oriented towards broader models that focus on governance. In this context, NPM tools have evolved and coexist with newer ideas related to collaboration, networks and shared governance (Krogh & Triantafillou, 2024). This is particularly relevant for the present study, as regulatory and enforcement agencies often combine traditional legitimacy controls, administrative performance systems and newer forms of coordination and oversight based on data from information systems.

In public organisations managed according to NPM principles, strategic planning is closely linked to performance management. Strategy means measurable goals and indicators, both quantitative and qualitative. Managers are expected to monitor performance, report results and be accountable to political leaders and citizens. Therefore, strategic planning is more than a plan that includes directions. Strategic planning links goals to specific activities and actions, the use of resources and the measurement of performance. For example, in an inspection and control body such as the Labour Inspectorate, when referring to results orientation, we refer to indicators for inspection, case handling, timely response and compliance.

At this point it should be mentioned that the emphasis on performance can also create important dilemmas. When we measure performance, we do so for many purposes. For example, we aim for control, learning, motivation, budgeting and improvement, and so on. As Behn (2003) argues, it is important to have these aims clearly defined so that one does not undermine the other. Otherwise, performance measurement can lead to simple reports with limited practical value. In bodies such as independent public-sector authorities, this problem is particularly visible when organisations start to prioritise what is easier to measure rather than what is more important. Over-emphasis on the volume of inspections or sanctions, for example, can be at the expense of targeting, quality, proportionality and continuous improvement in compliance.

Another issue is that performance management in the public sector is also not purely technocratic. It is also political, because information about the performance of a public organisation is interpreted and used by leadership and citizens to produce policy. Moynihan (2008) highlights the important point that the key issue is not simply whether indicators exist, but whether they actually shape decisions about priorities, resource allocation and corrective actions. For the purposes of this dissertation, NPM is therefore seen as an analytical lens that foregrounds results orientation, performance measurement, accountability mechanisms and the managerial use of performance information to strengthen the link between policy design and implementation. For example, in the Hellenic Labour Inspectorate, the measurement of inspection and control results should function as a tool that can explain the effectiveness of policies on employment, unemployment, health and safety at work, etc.

Finally, modern public administration increasingly uses and combines the NPM principles with digitalisation, the use of digital data and information systems. For regulatory and enforcement organisations, this increases the practical importance of information systems, data quality, analytical capacity and data governance. Digital tools can support risk-based targeting, risk analysis, case management and performance monitoring, but they can also introduce new problems related to interoperability, standardisation, privacy and personal data.

2.3. Regulatory governance and compliance perspectives

Independent Regulatory Authorities (IRAs) are specialised public bodies responsible for regulating and overseeing critical markets and networks or for protecting constitutional rights. They implement policies through monitoring, guidance, inspection and enforcement. Their effectiveness depends on the combination of their operational capacity with their institutional design, as well as their mission and purpose and how they fulfil them on the ground.

The OECD Guidelines for the Governance of Regulatory Authorities identify a framework of core governance principles. Clarity of roles, appropriate powers, independence coupled with accountability, transparent decision-making, integrity safeguards and stakeholder engagement (OECD, 2014a) are the principles that should govern these organisations. Strategic planning is also shaped within this framework.

The literature on compliance and enforcement offers concepts that complement Strategic Planning (SP) and NPM. It is thus stated that enforcement instruments present a wide range of actions and activities, from advice and suggestions, to warnings and recommendations and further to administrative sanctions and prosecutions. It is within this range of actions that the public authority with regulatory responsibilities moves in accordance with the theory of responsive regulation. It adapts its approach to the behavior of the regulated entity, escalating when cooperation fails and deescalating when behavior improves, while maintaining proportionality (Ayres & Braithwaite, 1992). The above case is particularly true for the independent Authority oh Hellenic Labor Inspectorate (HLI). For example, in an inspection, non-compliance may reflect a deliberate violation of labor law but also a limited understanding of legal obligations. Thus, the organization’s course of action must be decided on a case-by-case basis.

A next important tool is risk analysis, which is an important component of strategic planning. It seeks to focus inspection and enforcement resources on areas where risks are higher. This approach addresses the issue of limited resources (high-risk inspections are carried out), the administrative burdens of the inspected and at the same time achieves better targeting. Black and Baldwin (2010) argue that effective risk-based regulation should take into account the following elements:

a) risk scores,

b) the behavior of regulated entities,

c) changes in the environment,

d) the interaction of regulatory instruments, and

e) the capabilities and limitations of the regulator itself.

Furthermore, the regulatory governance literature also mentions the trade-offs that enforcement authorities must manage. Regulatory strategies often balance opposing elements such as efficiency with fairness, flexibility with predictability, deterrence with support (Baldwin et al., 2012), and quantity with quality. A functional strategic planning system should address these trade-offs with appropriate administrative guidance and tools.

Finally, inspection and enforcement authorities generate policy feedback. They identify violations, patterns and trends in compliance behaviour. They produce evidence on how the policy works in practice. They identify where implementation gaps exist. This policy feedback further constitutes a strategic capability. An authority must be able to translate the measurable results of its strategic planning into revised priorities, improved targeting and better regulatory outcomes.

2.4. International practices in strategic planning for enforcement and regulatory authorities

International experience offers important examples and models for designing strategic planning in inspection and enforcement organizations. A dominant theme in the literature is the direction towards risk-based planning and generally targeted interventions that are based on data, analytical capacity and clear governance arrangements (OECD, 2018).

In the United Kingdom, the Hampton Review emphasised proportionality, risk-based inspection and the reduction of unnecessary administrative burdens, while ensuring regulatory outcomes (Hampton, 2005). Its main implication for strategic planning is that inspection activity should be evidence-based and risk-justified, rather than routine or primarily procedural.

At the international level, the OECD Principles for Regulatory Enforcement and Inspections emphasise professionalism, consistency, transparency and risk-based approaches, together with integrity safeguards and efforts to minimise unnecessary administrative burdens (OECD, 2014b). The OECD Enforcement and Inspection Toolkit offers diagnostic criteria for inspection systems across governance, targeting and planning, cooperation with regulated entities, performance indicators and continuous improvement (OECD, 2018).

In practice, inspection bodies’ performance systems tend to implement strategic objectives through four interrelated functions:

1. They link enforcement to broader policy goals, translating broad objectives, such as safer workplaces or reduced illegality, into specific operational priorities.
2. They align staff time and organisational capacity with higher-impact activities and clarify responsibilities between central and regional units.
3. They use more balanced performance measures, combining activity and coverage indicators with quality and outcome indicators, while recognising the true limits of performance.
4. They create feedback loops through which inspection data helps inform risk assessments, model targeting, and strategic priorities.

Especially in the field of Labour Inspection, international experience points to the importance of maintaining an appropriate balance between prevention and enforcement. Preventive interventions, such as guidance, counselling, making recommendations, awareness-raising can have significant effects, but are more difficult to measure. Enforcement interventions, such as sanctions and prosecution, can enhance deterrence, but are resource and procedurally demanding. A credible strategic planning system therefore links intervention choices to intended outcomes and is supported by sound data governance and performance dialogue focused on learning, adaptation, and improved compliance (OECD, 2018; Garengo & Sardi, 2021).

3. Chapter3: Institutional and policy context

This chapter presents the context of the Greek public sector examined the present dissertation.It presents how Independent Regulatory Authorities (IRAs) fit into the governance architecture of the Greek public sector, outlines the institutional constraints and accountability arrangements that shape their scope of action, and links these contexts to the research questions examined in this study: the design and implementation of strategic planning, within a New Public Management (NPM) framework, in an enforcement, monitoring and compliance body such as the Hellenic Labour Inspectorate (HLI).

For the purposes of this dissertation, reference is made to the institutional framework and the policy framework.

The **institutional framework** refers to the legal and organisational rules that define mandates, decision-making rights, accountability relationships, and resource constraints. It refers to laws, presidential decrees, circulars and other regulatory texts of the public administration.

The **policy framework** refers to the broader landscape of regulation and enforcement of a specific market sector. For example, the policy framework of the Labour Inspectorate refers to the labour market in Greece, including the need to ensure compliance in a complex and evolving regulatory landscape, namely the implementation of labour legislation, including legislation on health and safety at work.

Together, the two above frameworks define the field within which strategic planning takes place. They set the boundaries within which the full planning cycle takes place and shape what “effective performance management” might realistically mean in a law enforcement agency (Hood, 1991; Pollitt & Bouckaert, 2017).

3.1. The role of Independent Regulatory Authorities in the Greek public sector

In modern Greek public administration, Independent Regulatory Authorities (IRAs) have become an important element reflecting EU trends towards the creation of specialized bodies that combine expertise with a degree of institutional autonomy. In the Greek context, the term "Independent Authority" refers to a public authority that exercises regulatory, supervisory and/or executive competences under arrangements that aim to reduce day-to-day hierarchical control by ministries. At the same time, these bodies maintain accountability through parliamentary oversight and judicial review (OECD, 2014a).

More specifically, Greek IRAs are institutionally organised bodies of the public administration. They are entrusted with regulatory and supervisory responsibilities - and, where applicable, sanctioning powers - in areas characterised by high technical complexity and/or increased institutional sensitivity (e.g. protection of rights, proper functioning of markets).

As regards their main features, the constitutional and legislative framework usually provides for:

(a) personal and functional independence of the members of the administration's (fixed term, incompatibilities, etc.),

(b) appointment procedures notably through parliamentary procedures,

(c) administrative and financial autonomy where provided for, and

(d) accountability notably before the Hellenic Parliament (reports on activities, hearings, parliamentary scrutiny), while their actions are subject to judicial review under administrative law.

Greek independent authorities can be categorized into two categories:

The first includes **constitutionally enshrined independent authorities**, such as the Ombudsman, the Personal Data Protection Authority, the National Radio and Television Council, the Communications Security and Privacy Authority and the Supreme Personnel Selection Council. These authorities are linked to the protection of rights, impartiality, transparency and constitutional guarantees in public administration.

The second category includes **statutory independent authorities**, which are created by legislation. These mainly operate in specialized policy areas such as taxation, transparency, competition, energy, telecommunications, statistics, railways, higher education or labor inspection.

This distinction is important for this thesis, because not all independent authorities perform the same type of function. Some authorities have mainly mediation, advisory, supervisory or rights protection roles. Others combine regulatory, inspection, audit and sanctioning powers. The latter category is analytically closer to the case of HLI, because strategic planning in such organizations is directly linked to enforcement priorities, inspection capacity, resource allocation, performance indicators and compliance outcomes.

A complete list of Independent Authorities, constitutionally and legally enshrined, is presented in Appendix B.

In general, IRAs contribute substantially to the functioning of the Greek public administration and, in terms of the issues addressed in this dissertation, they can function as institutional feedback loops for the effectiveness of policies. Through their operation and activity, they record violations, monitor patterns, analyze behaviors. This allows you to express an opinion on the operation of the rules in practice, identify gaps and help feed back policy.

Furthermore, operating within a framework of NPM principles, feedback also supports performance management, allowing for evidence-based prioritization and organizational learning about which enforcement approaches offer the highest public value (Moynihan, 2008).

At the same time, the characteristic of “independence” should not be treated as a single model for all independent authorities. Greek authorities differ in their legal basis, powers, resources and specific accountabilities. Some focus mainly on rule-making and licensing, while others have operational responsibilities such as inspections, investigations and sanctions. This differentiation is important for strategic planning, as it significantly differentiates the context within which it is formed. This thesis focuses on an enforcement and compliance principle, where independence must be combined with operational effectiveness and proven results.

3.2. Institutional constraints and governance arrangements

Despite their name and the use of the word “independent”, IRAs operate within dense legal and administrative constraints and are accountable like all public administration bodies. Their “independence” concerns the administrative differentiation from the ministerial hierarchy, in order to avoid the scheme of "the one who legislates controls himself".

In the area of the administrative process of Strategic Planning, the constraints presented are very qualitatively different from the private sector. For IRAs, the administrative challenge is to combine a results orientation with the rule of law and the production of public value.

The most important constraints are the following:

a) IRAs face accountability through multiple channels. They are accountable to parliament (reporting, hearings and control), they are accountable through financial audits, and they are also accountable through judicial review. Thus, strategic planning itself, because it concerns the entirety of their activity, also functions as a means of accountability. It provides the rationale for prioritizing priorities, creates traceability between objectives and actions, and offers a basis for assessing whether the authority is delivering public value (OECD, 2014a).

b) Regulatory actions and enforcement powers of IRAs (inspections, investigations, awareness-raising campaigns, enforcement measures) should be based on clear legal provisions, follow pre-established procedures, and remain defensible under judicial review. This protects rights, due process, and legality. At the same time, however, it limits the discretion of the administration. For example, risk-based targeting should remain compatible with equal treatment and proportionality. These safeguards make the execution of the strategy more demanding.

c) Although there is no hierarchical control from ministries, IRAs participate in the broader production and priorities of government policy. This requires a balancing act as IRAs must maintain their impartiality while demonstrating their contribution to broader policy objectives. For strategic planning, this means that plans must be defensible both internally (as business practice) and externally (as reliable reports of public value).

e) The independence of IRAs does not remove the constraints of public sector personnel, budgets, contracting, procurement and operating rules in public administration. IRAs must work within these constraints that affect their strategic planning. In NPM-oriented environments, this constraint is exacerbated when measurement systems are introduced without sufficient capabilities, data or management routines to use in performance (Behn, 2003, Moynihan, 2008).

3.3. Implications for strategic planning and performance management

The institutional, legislative and political framework described above influences the context in which strategic planning of an Independent Authority such as the Labour Inspectorate takes place in the following ways:

In the public sector, there is no wide discretion of private sector management. In an enforcement authority, discretion is real but limited. Those leading the hierarchy can prioritize risks, choose enforcement mixes and allocate inspection activity across sectors and areas, but they must do so within the strict legal framework within which a public authority operates. Strategic planning must therefore be implemented within this framework. Risk-based planning processes are useful, but require careful design to remain consistent with due process and legality (Black & Baldwin, 2010).

Four elements are required: (a) the agency knows what its mission is and what public value it is aiming for, (b) it has identified the main compliance challenges based on risk, (c) it has defined a prioritized set of strategic objectives that makes trade-offs clear (for example, quantity versus quality of inspections) and (d) it has defined an operational plan with actions, resources, timelines, and responsibilities. For inspection agencies, international guidelines emphasize that planning should be evidence-based and risk-justified, rather than routine or primarily procedural (Hampton, 2005; OECD, 2014b; OECD, 2018).

Performance measurement should also include elements of the accountability function that is essential for public agencies. Systems that have been influenced by NPM are oriented toward measurable objectives. However, over-reliance on results can distort behavior and underestimate prevention, guidance, complex case management, and process quality. The conclusion is that performance management should use a balanced set of indicators, combining quantitative and qualitative elements, and avoid treating any single metric as an indicator of overall effectiveness (Behn, 2003). Furthermore, the key question is not only whether indicators exist, but also whether performance information is used in decision-making, learning, and corrective action (Moynihan, 2008).

Enforcement strategy implies explicit choices about intervention styles. Inspection bodies operate across an “enforcement pyramid” ranging from advice and persuasion to warnings, sanctions, and escalation. Responsive regulation emphasises adjusting intervention to behavior and context while maintaining proportionality (Ayres & Braithwaite, 1992). For strategic planning, this implies that planning should make explicit the intended enforcement mix (prevention vs deterrence), the criteria for escalation, and how intervention choices relate to desired outcomes. Strategy-to-execution coherence therefore requires alignment between priorities, operational guidance, and performance measures.

Governance can enable organisational learning and policy feedback if planning and reporting are treated as management tools. Enforcement data can identify patterns of non-compliance, sectors with persistent risks, and areas where regulation is unclear or difficult to implement. When such evidence is systematically analysed and communicated, it can inform both internal planning (better targeting and prevention) and external policy making (improving rules and implementation arrangements). In this sense, strategic planning is not only about internal efficiency, it is also about building an evidence-driven contribution to policy effectiveness through structured feedback loops (OECD, 2018; Sparrow, 2000).

According to the above, the Greek institutional setting suggests that strategic planning in the HLI should be evaluated not merely by the existence of strategic documents, but by the extent to which planning is integrated with governance, resource allocation, operational routines, and performance evidence. The following section therefore specifies the research gaps, contribution and research questions that emerge from this context and guide the empirical study.

3.4. Research gaps, contribution and research questions

The literature on strategic planning, performance management, NPM and regulatory governance provides a useful basis for understanding how strategy and enforcement should operate in public organisations (Hood, 1991; Behn, 2003; Moynihan, 2008; OECD, 2014a; OECD, 2014b; OECD, 2018). Nevertheless, several gaps remain important for this dissertation:

1. There is limited empirical analysis of strategic planning as an integrated management system in Greek enforcement and compliance bodies. Formal plans and reporting obligations may exist, but this does not necessarily mean that planning is connected to operational routines, resource allocation, coordination and organisational learning (Garengo & Sardi, 2021; Vandersmissen & George, 2024).
2. The link between strategic planning and performance management remains underexplored. The existence of KPIs is not enough; the key issue is whether performance information is meaningful and actually used for review, learning and corrective action (Behn, 2003; Moynihan, 2008; Johnsen et al., 2024).
3. International regulatory frameworks emphasise risk-based planning, proportionality, consistency and continuous improvement, but less is known about how these principles are translated into concrete organisational tools such as annual inspection programmes, targeting criteria, dashboards, reporting routines and performance dialogue (Black & Baldwin, 2010; OECD, 2018).
4. NPM principles now coexist with broader governance demands, including coordination, digitalisation, data use and inter-organisational cooperation (Dan et al., 2024; Krogh & Triantafillou, 2024).

The HLI case is therefore timely because recent developments in planning, reporting, operational programming and digital tools make it possible to examine whether strategic planning functions as a real managerial tool or mainly as a formal compliance exercise. This dissertation contributes by analysing strategic planning in the HLI as an organisational process, by connecting strategic planning, performance management and regulatory governance, and by providing empirical evidence from the Greek public-sector context.

Accordingly, the study is guided by the following research question (Main RQ):

How is strategic planning, in the context of NPM, designed and implemented in public-sector regulatory and enforcement authorities, and what challenges and opportunities emerge from the case of the HLI?

The following five sub-questions (RQ1-RQ5) structure the empirical investigation:

1. **Strategic Planning and Governance:** How is strategic planning developed in the organization? What are the processes, roles, and decision-making rights? How are objectives and priorities set?
2. **Operationalization:** By what processes do strategic objectives become concrete operational plans? How are resources allocated and what are the daily practices across all units and organizational levels of management?
3. **Performance Management:** What KPIs and monitoring routines are implemented? How is performance data used for accountability, learning, and improvement of the organization?
4. **Constraints and Opportunities:** What institutional, organizational, and technological factors facilitate or hinder effective strategic planning, implementation, and monitoring?
5. **Policy Feedback:** How does the organization use compliance and enforcement data to inform strategic priorities and improve regulatory outcomes?

Based on the above research questions, the semi-structured interview guide presented in Chapter 4 has been designed.

4. Chapter 4: Methodology

4.1. Research design and selection of the appropriate case study

The main research question of this dissertation is the implementation of strategic planning in the light of NPM within independent public law enforcement authorities operating under legal and institutional constraints. For this specific research question and its sub-questions, a qualitative approach was chosen by studying a selected case study with semi-structured interviews of selected executives.

The selected case study is the Independent Authority “Labour Inspectorate” (Hellenic Labour Inspectorate, HLI), a public enforcement and compliance body responsible for the monitoring and implementation of labour legislation, including occupational safety and health obligations. It was chosen because it offers a comprehensive framework for examining the management challenges related to Strategic Planning (SP) and New Public Management (NPM). It has a institutionalized (by law) strategic planning system, a goal-setting process, measurable results, performance indicators and at the same time a broad legislative framework and responsibilities in an important sector of the economy. The times are presented in detail in Chapter 5 of this dissertation.

The research focuses on the real (in practice) function of strategic planning. It was chosen to address the examined object not only as an intention or a formal statement, but as a set of connected practices demonstrated by specific strategic planning objects and related processes. The analysis focused on the implementation, on the way planning is done in practice, on the way they are translated into operational programs and daily practices, on the way performance is monitored through indicators and reports, on the way the results are used for feedback of the processes and the policy.

4.2. Data sources and cross checking across sources

The research drew on two complementary sources of evidence. Semi-structured interviews and documentary / artefact material. This is essential in order to avoid reliance on participants’ perceptions alone. (Ospina et al., 2018; Reissner & Whittle, 2022).

First, **semi-structured interviews** provided insight into how strategic priorities were interpreted, operationalised, and monitored in practice. They were particularly suited to examining informal processes, managerial discretion, and the practical use of performance information, dimensions that are not fully visible in formal documents (Brinkmann & Kvale, 2015; Reissner & Whittle, 2022).

Second, **documentary and artefact material** provided evidence on how planning, targeting, and monitoring were structured and formalised within HLI. Artifacts are formal elements of practice that are compared with interview data and could be confirmed, evaluated or challenged (Ospina et al., 2018).

It is important to understand what is defined in this dissertation as "strategic planning artefacts". They are those tools and means of strategic planning, prioritizing and delivering on strategic objectives that are: (a) identified, (b) translated into actions and responsibilities and (c) monitored over time. They include the inspection programme, risk assessment, targeting criteria, KPIs and definitions of them, performance dashboards, official reports, organizational charts, annual activity reports, information systems for inspections, monitoring and reporting.

Triangulation of the research data was done by comparing interview data and artifacts. Thus, interview participants' reports of the absence of feedback data were compared with annual activity reports and performance reports. This triangulation was not used to "validate" one source as the single truth, but to produce a more robust interpretation of how performance planning and management worked in practice (Ospina et al., 2018).

Appendix D presents the documentary material and artifacts examined for triangulation.

4.3. Sampling strategy and participant profile

The survey was conducted by purposive sampling of the group of **Special Labour Inspectors** . **(Ειδικοί Επιθεωρητές Εργασίας)** This group of participants constitutes an elite/special category within the HLI and is particularly suitable for the present research because it combines experience, supervisory responsibility, jurisdiction over the entire country and full access to performance and operational information and data.

At the time of the survey, the authority employed 33 Special Labour Inspectors. Of these, 27 voluntarily participated in this study. Special Labour Inspectors are a selected category of inspectors, who are qualified and hold Head of Department or Directorate positions. They typically have extensive and significant operational experience and their responsibilities include:

(a) conducting documented internal audits of HLI services and reporting to senior management to support service improvement and written recommendations,

(b) conducting national workplace inspections and producing inspection findings, and

(c) performing other administrative, advisory or disciplinary duties as assigned by senior management.

As can be seen from the above responsibilities, this category of executives concentrates a significant experience in the overall operation of the surveyed organization and in all its functions.

Participants meet the following criteria:

- They have a position of responsibility in the hierarchy (Head of Department or Directorate level) and at the same time supervision across the organization as a dedicated internal audit unit.
- They possess significant administrative and inspection experience that allows a holistic perspective on organizational processes and constraints.
- They participate in the planning and setting of KPIs through internal audit activities as well as through their specific role in the hierarchy.
- They have full access to the organization's digital information systems, allowing them to provide informed opinions on data quality, reporting and monitoring practices

The 27 survey participants constitute a sample size that supports systematic coverage of the sub-questions and allows for in-depth analysis as different opinions were submitted and compared.

Appendix C presents the sampling strategy and the profile of the participants in detail.

4.4. Data collection for the purpose of the research

For data collection through semi-structured interviews, interviews were conducted in Greek using a semi-structured guide, aligned with the research sub-questions (Section 4.6). The interviewee was given the opportunity to choose the format of the interview. In person, via Zoom and by phone, depending on the availability of the participants. Each interview lasted approximately 30-45 minutes.

The interview guide includes open-ended questions accompanied by in-depth questions per sub-question category. All questions were designed with a bias to elicit specific examples of planning, implementation, coordination, monitoring and use of performance. Where appropriate, critical incident questions were used to encourage participants to describe specific situations in which strategic priorities, indicators, reporting routines or implementation gaps became apparent in practice (Brinkmann & Kvale; 2015, Harvey, 2011).

Where possible, with the verbal consent of the participants, some interviews were audio-recorded to ensure accuracy and completeness. These recordings were transcribed verbatim by the researcher. Where participants did not consent to being recorded, detailed notes were taken during the interview and the notes were expanded upon immediately afterwards in order to capture key points, terminology and examples as accurately as possible. It is noted that the majority of participants did not consent to being recorded. The researcher believes that this is due to the bureaucratic, restrictive environment of the public sector, which does not encourage such behavior.

For data collection through artefacts, the study examined key strategic planning artefacts that were available through the organisation's published reports. These artifacts were cataloged using a structured template that included type, date, purpose, source, and relevance to the five (5) research sub-questions.

4.5. Development of an interview guide based on the research questions

Development of an interview guide based on the research questions

The five research sub-questions of the research were used to design the semi-structured interview guide. This ensured coherence between the theoretical framework, the empirical research and the analytical structure of the study (Ospina et al., 2018; Reissner & Whittle, 2022). Each section of the questionnaire guide corresponds to one of the five sub-questions. This structure supports the systematic coverage of the main analytical dimensions of the study, while maintaining the flexibility that characterizes semi-structured interviews (Brinkmann & Kvale, 2015).

Thus, the interview guide was structured in the following five parts:

• **RQ1 (Planning and Governance):** questions regarding the strategic planning cycle, leadership roles and decision-making rights, the main artifacts used in planning

• **RQ2 (Operationalization):** questions regarding the implementation of business planning, coordination, resource availability, trade-offs

• **RQ3 (Performance Management):** questions regarding the construction of KPIs, reporting procedures, use of performance information, feedback function

• **RQ4 (Constraints and Opportunities):** questions regarding legal or procedural constraints, organizational capacity, use of technology, information data systems.

• **RQ5 (Policy Feedback):** questions regarding how the results of planning are used, influence and determine future planning

The questions were designed to be both clear and open-ended. This allowed participants to respond based on their own professional experience within the research context. Extensive follow-up questions were included to each key question to clarify concepts, explore examples, and examine discrepancies between formal procedures and established practices (Brinkmann & Kvale, 2015).

Finally, the guide refers at several points to suggestions for artifacts. Either in key questions or in feedback questions. This allows participants to refer to specific organizational tools, such as design documents, indicators, reporting practices, and other formal arrangements. This strengthened the empirical basis of the interview process and supported better alignment between the interview data and the documented material used elsewhere in the study (Ospina et al., 2018; Reissner & Whittle, 2022).

Appendix A contains the complete semi-structured interview guide in Greek and English.

4.6. Data analysis

The analysis of the data collected from the interviews was carried out in a systematic manner according to the research methodology. The aim was to provide a deeper interpretation of the behavioral patterns concerning the operation of strategic planning in practice in the HLI organization.

Initially, all interviews, whether or not audio recorded, were recorded in relevant printed files, including the researcher's notes, and were anonymized by removing all identifying information and using interview codes (e.g., "Interview 01").

The data were then analyzed thematically as follows:

First, familiarization with the data was carried out. The interviews were carefully and repeatedly read and combined, as well as the audio files were listened to, and points where there was a coincidence of views and recurring issues were identified.

A first-level coding was then carried out based on the five (5) research questions and a second-level coding (inductive) that included themes that emerged from the interview material. The codes were then thematically grouped to match the five research questions. The themes that emerged were then checked based on the documentation material and artifacts (official goal-setting and planning documents, performance indicators, official performance reports, activity reports, etc.)

It is noted that the documentation material and the above-mentioned artifacts were not used for statistical analysis. They were used to triangulate and interpret the data collected. For example, the interview participants referred to the KPIs used and focused (almost all) on their quantitative nature. These reports were compared with the available official KPIs and found to be in agreement. In this way, it was checked whether the interview reports described formal processes, informal practices or gaps between the two.

4.7. Ethical issues

For the conduct of the semi-structured interviews, the appropriate permission was requested and granted by the Director of the Independent Labour Inspection Authority. With the same request, the body was also informed about the use of freely accessible data and information for the conduct of the research work.

The participation of the Special Labour Inspectors in the semi-structured interviews was voluntary. All potential participants received a semi-structured interview guide (included in Annex A) by e-mail. At the beginning of the semi-structured interview guide there is a brief information statement describing the purpose of the research, the voluntary nature of participation and guaranteeing confidentiality. Consent to participate is then obtained as well as consent or refusal to record the interview. At the same point, participants are informed that they can refuse to answer any question and interrupt or stop the interview at any time.

The confidentiality and anonymity of the participants are protected through pseudonymization. Identification data is omitted from the minutes and notes of the work. Finally, the documentation material was used only in accordance with the access rights and only for the purposes of this research.

Finally, data management followed the principles of the GDPR as provided for in applicable legislation.

4.8. Limitations

The research of the paper has been chosen as a single case study. This fact helps the analysis as it aims for depth, highlights elements that are difficult to appear in a statistical analysis and focuses on analytical knowledge.

However, it also has important limitations that need to be mentioned. Initially, it cannot be used for statistical generalization. Open data (published data) and available artifacts have also been used. There may be others for which there are access restrictions. The permission given by the organization to the researcher was for the use of published data only.

Also, the interviews with the Special Labor Inspectors contain largely subjective opinions. This is a limitation that has been taken into account in the analysis and data triangulation has been used to draw conclusions.

Data triangulation has also been used in interpreting data related to performance measurement, which is very difficult when it involves the concept of compliance. This is because it depends in part on the behavior of the regulated and on external conditions.

5. Chapter 5: Case Study - The Independent Authority Hellenic Labour Inspectorate (HLI)

In this Chapter the theoretical framework of the dissertation is related to a real case study, that of the Independent Authority of the Hellenic Labour Inspectorate (HLI). This authority combines. various functions that are also found in other IRAs in the Greek public sector. Functions of conducting inspections, imposing sanctions, regulatory interventions, consulting, provide information, prevention, mediation (labor disputes), reporting for improvements in legislation and policy.

The above finding makes this case study particularly important for examining the functioning of strategic planning in an IRA of the public sector that must balance autonomy, accountability, legitimacy and performance. HLI seems to gather a wide range of responsibilities that resemble many other independent authorities. For this reason, it can provide useful information not only for the Labor Inspection, but also for similar organizations in the Greek public sector.

In this context, organization and operation of the Independent Authority of the Hellenic Labor Inspectorate is presented below. Its mission and role, organizational structure, responsibilities and strategic priorities are presented. The institutional and organizational framework according to which it operates and within which strategic planning, performance measurement and the digital tools that support its operation are developed and implemented is described.

5.1. Mission and role of Hellenic Labour Inspectorate

The Hellenic Labour Inspectorate (HLI) is the competent authority for monitoring the implementation of labour legislation in Greece. It was established as an Independent Authority (IRA) under article 102 of Law 4808/2021. It operates with operational independence as well as administrative and financial autonomy (Hellenic Labour Inspectorate, 2025; Hellenic Labour Inspectorate, ed.).

Based on the official website and official annual reports, the HLI's activity covers a broad range of public policies. Labor relations, working time limits, safety and health at work, work accidents, labor disputes, complaints, undeclared work, violence and harassment at work, forced labor, equal treatment at work, etc. (Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025; Hellenic Labour Inspectorate, n.d.)

As stated on the official website www.hli.gov.gr, the Hellenic Labour Inspectorate is mainly focusing on the following objectives:

1. To improve the labour relations, and the safety and health conditions at work, through inspections regarding the labour law provisions application.

2. To reconcile employers with employees in cases of disputes.

3. To inform employees and employers regarding the labour provisions.

4. To investigate the employees' insurance coverage and the legality of their employment.

5. To impose the prescribed sanctions in the context of its repressive action. (Hellenic Labour Inspectorate, n.d.)

It is clear that the role of the HLI goes beyond formal inspections and is linked to broader public objectives, public interest and significant public value. (Hellenic Labor Inspectorate, 2025)

5.2. Organisational structure of HLI

The organizational structure of HLI has a clear orientation to its operational work. It is organized into two main pillars. The General Directorate of Supervision and Inspections and the General Directorate of Financial, Administrative Services and E-Government. This distinction separates the operational from the administrative part of the organization.

The first General Directorate includes all the regional services that extend throughout the country as well as the Unit of Special Inspectors. Within this structure is included an organized and institutionalized (by law) strategic planning system. (Hellenic Labor Inspectorate, 2024;Hellenic Labor Inspectorate, 2025).

In addition, the General Directorate of Supervision and Inspections (operational pillar) is comprised of two central coordinating directorates (Directorate for Planning and Coordination of Labor Relations Inspection and Directorate for Planning and Coordination of Occupational Safety and Health Inspection) as well as a Coordination Department in each Regional Directorate with local competence. This means that the strategic planning function is fully integrated at all hierarchical levels. The question for this dissertation is whether the organizational chart truly serves strategic planning or simply functions as a standard administrative process.

5.3. Strategic planning and priorities setting

As it is mentioned in annual reports, the HLI has a long-term strategic plan established by ministerial decision. Specifically, the reports for the years 2023 and 2024 refer to three strategic objectives for the period 2023–2027:

a) the protection of labor rights and legality in the labor market, b) health and safety at work for all employees and

c) the administrative and operational upgrading of the Labor Inspectorate (Hellenic Labor Inspectorate, 2024; Hellenic Labor Inspectorate, 2025).

This is an important finding for the present dissertation, because it shows that the authority publicly formulates its long-term planning in strategic terms and not simply as an annual cycle. The question is whether this is more than a formal administrative document as these long-term objectives are so general that they can be adapted to any time and circumstance.

At annual level, there is a defined strategic plan that translates into annual operational targets. The 2022 report set the target for 2023 at 66,000 inspections. The 2023 report set the target for 2024 at 67,700 inspections and the 2024 report set the target for 2025 at 69,000 inspections (Hellenic Labour Inspectorate, 2023; Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025).

The above target setting is not arbitrary. Factors such as available resources (number of active inspectors, administrative workload, etc.) as well as needs arising from labour market dynamics are taken into account (Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025).

The annual reports also indicate that strategic planning is increasingly data-based. It takes into account risk analysis issues. For example, the 2024 report places greater emphasis on risk analysis and targeted inspections. This is also linked to the development of information systems that provide reliable data for targeting (Hellenic Labour Inspectorate, 2025).

5.4. Performance measurement and KPIs

In the annual activity reports of the authority, performance measurement has a special place. There are relevant performance indicators that refer to workplace inspections, sanctions, fines, labor disputes and the provision of digital services, all with quantitative determination. That is, the planned objectives and the objectives that were quantitatively achieved are compared.

Thus, according to the recorded activity, there is a clear upward trend in the numbers over the last three years. In 2022 there were 65,286 inspections, 14,556 sanctions and €36,003,934 in fines. In 2023 there were 74,031 inspections, 17,450 sanctions and €46,383,750 in fines, and in 2024 there were 79,290 inspections, 19,799 sanctions and €51,297,451 in fines (Hellenic Labor Inspectorate, 2023; Greek Labor Inspectorate, 2024; Greek Labor Inspectorate, 2025).

At the same time in 2023 the authority exceeded the target of 66,000 inspections and in 2024 it exceeded the target of 67,700 inspections (Hellenic Labor Inspectorate, 2024; Greek Labor Inspectorate, 2025). This is how the key performance indicator is structured, that is, the planned inspections in relation to the inspections carried out.

The number of inspections is the most important but not the only KPI. The annual reports include indicators for labor disputes, payments to employees, accidents in the workplace, fines and complaints. (Hellenic Labor Inspectorate, 2023; Hellenic Labor Inspectorate, 2025). All these indicators have a quantitative definition. Therefore, the overall performance measurement framework visible in public reports remains more oriented towards quantitative production than to the result. What is measured more clearly is the numerical number of inspections, sanctions, fines, etc. These indicators cannot cover the measurement of elements such as compliance. For this reason, an important question for this thesis is whether performance information in the HLI can support policy evaluation and agency feedback.

5.5. Data and digital tools supporting the execution of the strategy

The annual activity reports make it clear that digitalization is seen by HLI as a key element of its organizational modernization.

In the reports for the years 2022, 2023 and 2024, digital transformation is presented as part of a broader strategy to improve both the efficiency of the work of inspectors and the speed and quality of services to citizens and businesses (Hellenic Labour Inspectorate, 2023;Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025).

The reports show significant use of digital service provision. The **ERGANI** information system as well as the authority's Integrated Information System, with the www.hli.gov.gr hub, provide upgraded digital services to employees and businesses. All declarations and submissions to the authority are made electronically. In addition, the **digital work card system**, which is interconnected with the ERGANI, is gradually being introduced in all economic sectors. Data show that in 2022, 244,159 citizens and businesses were served electronically. In 2023, this number increased to 414,965, while in 2024 it remained at a very high level, with 375,952 users being served electronically (Hellenic Labor Inspectorate, 2023; Hellenic Labor Inspectorate, 2024; Hellenic Labor Inspectorate, 2025). These data show that the provision of digital services has become an important component of the authority's activity aimed at the public.

In addition, digitalization has also developed in the field of conducting inspections in workplaces. The 2022 report refers to the development of the application for conducting inspections via tablet devices, which is described as a milestone in the digital upgrading of the authority (Hellenic Labour Inspectorate, 2023). The digital upgrading continued to expand through training, application support, infrastructure development and the increasing integration of digital tools into daily inspection work. The 2023 and 2024 reports explicitly link the use of tools such as tablets, risk analysis and digital systems with more targeted and effective inspections (Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025).

In general, digital tools are valuable for the implementation of strategic planning. They constitute a reliable environment where reliable data on the labor market is collected in real time. An environment where there is full transparency in the submission of forms and information through the ERGANI and digital work card systems. In this environment, the provision of public services and citizen service is upgraded. However, new control data is also created as there is the possibility for more targeted inspections and risk-based approaches. (Hellenic Labour Inspectorate, 2024; Hellenic Labour Inspectorate, 2025). A question remains to be investigated in this research is whether digital tools are used only for operational support and reporting or whether they are systematically integrated into planning, KPI monitoring and organizational learning.

6. Chapter 6: Research Findings

This chapter presents the empirical findings of the research in analytical detail. 27 semi-structured interviews were conducted with Special Labour Inspectors who are senior executives of the HLI. The presentation of the analysis is based on the 5 research sub-questions.

As a first key finding, it should be mentioned that the interview material suggests that strategic planning is existent in principle and constitutes a structured institutional process at HLI. At the same time, however, the findings show that there are significant gaps in implementation, mainly at the stage of performance measurement and feedback process.

Table 6.1 provides a brief overview of the main themes that emerged from the interview data.

Table 6.1. Summary of main themes from the interview analysis

Main theme	Sub-theme	Related research question	Summary finding
Strategic planning as a formal annual process	Annual planning cycle, formal target-setting	RQ1	Strategic planning in HLI is described as a structured annual process linked to formal target-setting and annual reporting
Governance of planning	Central coordination with some lower-level input	RQ1	Planning is mainly coordinated from the centre, although some operational input and local refinement also appear in practice
Strategy implementation through operational programming	Annual inspection programme, campaigns, instructions	RQ2	Strategic priorities are translated into practice mainly through the annual inspection programme, targeted actions, and operational guidance.
Performance monitoring dominated by quantitative indicators	Number of inspections as the main KPI	RQ3	Performance monitoring relies primarily on quantitative indicators, especially the number of inspections in relation to the annual target.
Persistent implementation trade-offs	Quantity versus quality, easy versus difficult cases	RQ2, RQ3	Interviewees consistently described tensions between numerical targets and the depth, quality, and strategic value of inspection activity
Constraints and enabling factors	Human resources, legal complexity, digital tools	RQ4	Implementation is shaped by staffing and capability constraints, legal complexity, and the growing importance of digital systems.
Weak feedback and organisational learning	Delayed use of results in future planning	RQ5	Although large amounts of data are produced, interviewees reported that the results of enforcement activity

			are not always used quickly or systematically enough in future planning.

6.1. Analysis of interview data from key HLI executives

6.1.1. Strategic planning process and governance

The first finding concerns the annual strategic planning cycle. All interviewees acknowledged that it exists and starts with the definition of objectives and the preparation of the plannig at the beginning of the year. It is completed at the end of the year with the annual submission of reports. This annual cycle is finalized during the first months of the year and announced around March or April, when the relevant ministerial act on the annual number of inspections is issued. The conclusion is that Strategic Planning is understood in HLI as a real organizational routine in daily practice. (Interviews 01, 03, 05, 06, 08, 09, 10, 11, 12, 13, 14, 15, 18, 19, 22, 25, 27)

Following the first finding, it was found that the annual planning cycle is not immutable or rigid. Many interviewees referred to interim adjustments and actions in response to specific issues that arise during the year such as complaints, accidents, changes in the labor market, etc. Thus, it seems that the annual cycle has a significant degree of operational flexibility that is necessary in the dynamic labor market environment. In daily practice, there are constantly developments and urgent incidents that cannot always wait for the next official planning round. (Interviews 06, 10, 11, 16, 17, 20, 21, 23, 24, 26)

A further finding emerged regarding the existence or not of long-term planning. Several interviewees argued that such a thing does not exist. Some emphatically argued that it is something unknown to the organization. The truth is that there is a ministerial decision that establishes a three-year plan which is mentioned in all annual reports. Of course, it concerns very general objectives that do not seem to have been integrated into the administrative process. The conclusion is that the system remains strongly annualized and has not been fully developed at a medium-term strategic level. (Interviews 15,18, 25, 27)

Regarding the administrative process and the critical roles in the hierarchy, it is clear that there is central planning with a top-down flow. Participants frequently referred to the role of the Governor, the General Manager and the Planning and Coordination Directorates. They set the priorities. This finding suggests that the planning process is strongly embedded in the formal governance structure of the authority. (Interviews 01, 03, 02, 04, 05, 06, 07, 08, 09, 13,15, 18, 19, 25)

However, the interviews also show that this process also has inputs from lower hierarchical levels upwards. Some participants referred to suggestions from inspectors, knowledge of the local labour market as well as coordination meetings where junior managers share views and experience. There seems to be local adaptation, especially in relation to geographical conditions, sectoral specificities and the labour market risk profile in specific regions. The evidence therefore suggests that the governance of planning in HLI is mainly top-down, but not completely isolated from inputs from lower levels of the hierarchy. (Interviews 06, 09, 10, 11, 16, 17, 19, 20, 23, 24, 25, 26)

Also across all interviews, the annual inspection programme was repeatedly identified as the practical core of strategic planning. Around this central tool, participants also referred to targeting criteria, risk analysis, planning meetings, reporting boards, internal guidance and KPI settings. This shows that strategic planning in HLI is based on a set of real tools and practices. At the same time, some respondents argued that the system would operate more consistently if supported by a clearer internal regulation and/or audit manual that defines the procedures, priorities and stages of the inspection work in a more clear and standardized manner. (Interviews 02, 04, 07, 09, 18, 19, 21, 25, 27)

6.1.2. Strategy implementation

When asked "how strategic objectives are translated into operational practice", most interviewees highlighted the importance of the inspection programme and, in addition, targeted campaigns, operational guidelines and more specific action plans. They described in detail how broad priorities are translated into operational choices. In practice, Strategic Planning is designed with a hierarchy of which sectors, geographical areas, economic activities or compliance risks should be covered, how many inspections should be carried out and what kind of action should be taken in each case. Based on this process, selecting sectors for intensified inspections, or organising seasonal inspection activity, focusing on certain forms of undeclared or declared work and adopting specific thematic campaigns. (Interviews 01, 06, 03, 07, 10, 11, 15, 20, 21, 23, 25)

A strong recurring finding concerns the issue of the relationship between quantity and quality of inspections. Participants reported that there are trade-offs between implementing the numerical target and conducting inspections with sufficient depth, documentation and strategic value. Similar issues also emerged in the cases of easy versus difficult cases, preventive guidance versus sanctions, planned inspections versus complaints and random checks versus more targeted interventions. This pattern can be considered one of the basic functional tensions of the entire system. All participants gave particular importance and time to the question and their answer was often complex. It was not easy for them to answer and the researcher felt that it was a difficult issue for them. The answers and the attitude of the interviewees on this issue show that the issue is not occasional, but structural. (Interviews 01, 03, 10, 11, 12, 14, 16, 17, 18, 22, 24, 25, 26, 27)

For the management of trade-offs, the participants often referred to individual judgment, experience, awareness of the service, cooperation of teams as the means within the functions when faced with various compromises. One interviewee also mentioned her status as a "public official". She said "When you enforce the law there is no black and white. This is my profession. To be able to judge and decide for the public interest". While this gives inspectors some flexibility, it also creates variations between teams, regions and individual employees. In some cases, this was seen as a useful degree of professional autonomy. In others, it was seen as a weakness, because important choices are left to informal judgment rather than being supported by a more stable organizational framework. A related issue is the lack of a work application and/or an operational inspection manual.

Many interviewees mentioned this lack as they believed it helped them manage trade-offs. (Interviews 02, 04, 05, 07, 08, 10, 11, 13, 18, 25, 27)

A final important finding concerns the importance of digitalization and the use of information systems. All interviewees described digital tools as a valuable ally in implementing the strategy. Repeated reference was made to the Integrated Information System, the use of the tablet in conducting inspections, the ERGANI system and the digital work card. These tools are described as having fundamentally changed the preparation, execution and monitoring of inspections. At this point there is convergence in the data set and suggests that digitalisation is now central to the operational side of strategic planning at HLI. (Interviews 05, 06, 08, 09, 10, 11, 12, 13, 14, 15, 18, 19, 20, 22, 23, 25)

6.1.3. Performance monitoring, KPIs and reporting practices

Almost all interviewees referred to the central role of quantitative indicators in performance monitoring and described as the main KPI used in HLI the number of inspections completed in relation to the annual target set. This indicator was described as clear, simple, widely understood and comparable across all organizational levels. Thus, we can conclude that at a first level HLI has a functional performance monitoring framework. All human resources at all hierarchical levels seem to know what is measured, how it is measured and how the annual performance is evaluated. (Interviews 02, 04, 05, 06, 07, 08, 10, 11, 13, 15, 18, 25, 27)

Following the above finding, the interviews also revealed the limitations of quantitative performance measurement. Many participants argued that this is not measurement but a simple recording and no conclusions can be drawn about real results. The system records how much inspection activity took place, but it does not record whether this activity produced better compliance, deeper prevention or stronger long-term results. Several respondents pointed out that excessive attention to the numerical target can create distortions as inspectors trying to improve the numbers are pushed towards easier, more measurable or more superficial interventions. (Interviews 02, 04, 05, 07, 08, 10, 11, 13, 15, 18, 25, 27)

It is important to note that some participants defended the current inspection metrics on the grounds that they provide an objective and consistent basis in a public sector environment where performance is often difficult to capture. These two opposing views lead us to conclude that a balance between quantitative KPIs and other metrics that better reflect compliance, quality, reach or monitoring is necessary. (Interviews 05, 09, 13, 18, 19, 20, 23)

In terms of reporting and reporting, interviewees described them as formal, regular and largely numerical. The annual report was mentioned universally, while quarterly, monthly or specific reports for each action were also mentioned. However, the interviews indicate that the submission of reports and reports is not linked to the actual use of the performance information they contain by the management so that it is converted into organizational learning. (Interviews 05, 07, 08, 09, 13, 18, 19, 21)

The above conclusion emerged when participants were asked how performance information is used in practice. The most common answer was that it is used for annual reporting and external presentation of results. Participants believe that performance information is not systematically used to review priorities, redesign strategy. Performance data is produced and reported, but is not always converted into practical management knowledge. (Interviews 02, 04, 05, 06, 08, 09, 10, 11, 13, 15, 18, 19, 20, 23, 25)

6.2. Constraints, challenges and internal capabilities

An important finding of the research is that the most frequently mentioned constraint concerns resources and mainly human resources available in the organization. Interviewees clearly expressed the view that the availability of personnel, time, equipment, training, digital tools, vehicles and strategies are important for planning. In most interviews, the focus was on the issue of human resources as staffing. In others, however, it was presented more broadly as an issue of human resources' capacity, experience and training (Interviews 01, 02, 03, 04, 05, 06, 07, 08, 09, 13, 15, 18, 19)

A second issue concerning resource constraints is time, which also emerged as a significant operational constraint in its own right. This concerns the cases of more complex, better documented or longer-term inspections. In this case, its quality depends largely on time pressure and not only on the number of available staff. (Interviews 15, 18, 25, 27)

Also, many of the interviewees mentioned the limitation of the complex and intricate legal environment of labor law. The labor market is dynamic and evolves faster than the legal framework or administrative adjustment. This is important because the HLI works needs a clear legal basis for imposing sanctions. Thus, there is a gap between the changing realities of compliance and the legal tools available to the authorities. (Interviews 02, 04, 05, 08, 10, 11, 13, 18, 25, 27)

Regarding the organizational structure, most participants expressed the view that the HLI has a structure with integrated Strategic Planning (SP) as it includes specific planning and coordination units at all hierarchical levels. This was generally considered an advantage. At this point, the issue of the lack of work regulations and/or inspection manual arose again, which was recorded as a deficiency at the organizational level. (Interviews 02, 04, 05, 08, 09, 13, 15, 18, 19, 25, 27)

As mentioned previously and in the issue of resources, digital capability emerged as the strongest advantage. The information systems, ERGANI, the integrated digital infrastructure and the digital job card are widely described as an important resource for the active strategy of the organization’s operational capacity. (Interviews 05, 06, 07, 08, 09, 13, 15, 16, 17, 18, 19, 24, 25, 26)

Finally, coordination with other IRAs and public bodies and authorities was mentioned by the participants as necessary but also difficult to implement. Reference was made to cooperation with the police, social security institutions, employment services, financial services and other public bodies. Practical obstacles were identified, such as fragmented mandates, limited interoperability, planning problems and different institutional priorities. This important finding shows that some difficulties arise both from the wider external environment in which it operates and from the public administration sector in general.

6.3. Link between planning and measurable outcomes

An interesting and critical point that emerged from the interviews is the report of the absence of a developed three- or five-year planning horizon. This could improve continuity, cumulative learning and strategic prioritization over time. This finding contrasts with the fact that there is a three-year strategic planning institutionalized by ministerial decision, which, however, has very general objectives and as a result is suitable for any time period and case. For example, it aims at “the protection of labor rights and legality in the labor market". This generality actually nullifies long-term planning and creates the impression of its complete absence. (Interviews 15, 18, 25, 27)

The participants described a system where planning is closely linked to measurable activity, with inspection targets, specific actions and formal reporting routines. Thus, planning is implemented through measurable results in a visible and structured way. (Interviews 01, 03, 06, 10, 11, 12, 14, 18, 19, 22, 25)

At the same time, however, the findings show a less developed connection between strategic planning and deeper outcomes such as compliance, behavioral change, prevention, improvement of labor market conditions. Several participants specifically mentioned the factor that it can be monitored through digital systems or re-audit, but there is a serious limitation due to time and analytical capacity. (Interviews 05, 08, 13,15, 16, 17, 18, 19, 24, 26, 27)

A recurring finding in all interviews is the issue of feedback. It was almost universally stated that the results of the inspection activity are not always incorporated quickly enough into the next planning cycle. Reports are written, results are recorded, but these are not always fed back into the planning system in a timely and systematic manner. (Interviews 02, 04, 10, 11, 15,18, 19, 20, 23, 25, 27)

Nevertheless, interviewees reported that even later, within two or three annual planning cycles, adjustments are made and the process of feedback. Examples were cited such as interview material also showing that adaptation and learning are taking place undeclared and declared work, health and safety measures in construction projects, distribution workers, retail following the introduction of the digital job card and sector-specific campaigns. These examples suggest that sector experience can shape future priorities and lead to changes in targeting or practice. However, this adaptation remains slow and piecemeal rather than fully institutionalised in a systematic performance learning cycle. (Interviews 05, 06, 08, 13, 16, 17, 18, 19, 24, 25, 26, 27)

Overall, the organisation seems to be operating at two speeds. Mature in planning, setting targets and recording activity, but less mature in transforming performance information into structured feedback, strategic adaptation and continuous improvement. (Interviews 05, 08, 13, 18, 25)

7. Chapter 7: Interpretation and implications

7.1. Synthesis of empirical results and theoretical perspectives

The interviews suggest that HLI has a comprehensive strategic planning system. There is an annual planning cycle, specific organizational units for planning and coordination, a set of strategic planning tools (annual audit program, campaigns, etc.), KPIs and performance reporting procedures. This finding supports the argument developed in the theoretical chapters that strategic planning in public sector enforcement agencies should be understood as a management system and not just a formal document (Bryson, 2018; George, 2017; Poister et al., 2010; Vandersmissen & George, 2024).

At the same time, the findings show that the above strategic planning system is not equally strong at all its stages. The “plan-do-review-learn” cycle is less mature at the review and learning stages. Thus, the findings are in line with the broader literature, which argues that public organizations may have formal planning arrangements without necessarily achieving full strategic alignment between objectives, resources, implementation routines, performance monitoring and feedback (Moynihan, 2008, Garengo & Sardi, 2021; Johnsen et al. 2024).

Regarding the role of NPM, the findings show that in general the HLI clearly operates based on a results-oriented logic, which is consistent with several basic principles of NPM. Setting objectives, monitoring performance, accountability through reporting and an emphasis on measurable outputs. In this context, the quantitative objective based on the central KPI of measuring the number of inspections fits perfectly. This confirms that the principles of NPM are taken into account in the operation of modern public administration, and even in an institution that has significant legal and institutional constraints. The case therefore supports the argument that New Public Management (NPM) has not disappeared, but continues to shape public sector organisations, often in a hybrid form alongside broader concerns about governance and regulation (Hood, 1991; Pollitt & Bouckaert, 2017; Dan et al., 2024; Goldfinch & Halligan, 2024).

The research findings also highlight the issues that arise from a narrow interpretation of NPM principles. The literature has reported the dangers of overly simplified performance regimes. Interview data show that overly simplified quantitative indicators can create distortions when they become the dominant basis for assessing effectiveness. These findings support the theoretical argument that performance systems in public law enforcement agencies should be balanced and interpreted carefully, rather than treated as neutral and sufficient indicators of effectiveness (Behn, 2003; Moynihan, 2008; Garengo & Sardi, 2021; Johnsen et al, 2024).

Another issue that arises concerns regulatory governance and the enforcement strategy. The interview findings indicate that HLI has broader responsibilities that combine the functions of control, prevention, guidance, information and mediation. This supports the broader literature on regulatory governance, which views enforcement not as a single act of sanctioning, but as a strategic mix of interventions, including deterrence, visibility, prevention and adaptation to different forms of non-compliance (Ayres & Braithwalte, 1992; Baldwin et al., 2012; OECD, 2014b; OECD, 2018; Sparrow, 2000).

Finally, the interview material highlights the theoretical importance of digitalization. Systems such as the ERGANI information system, the digital job card and wider information infrastructures were described as factors that are changing the way inspections are targeted, conducted, documented and monitored. This fits with the literature that digital capability is increasingly part of the core organizational capacity of modern regulatory bodies (Dunleavy et al., 2006; OECD, 2018). Specifically in the case of HLI, digitalization seems to improve efficiency but does not in itself guarantee the strategic use of information. Data can exist in large volumes without being processed quickly enough or used systematically enough for planning and learning (Hellenic Labour Inspectorate, 2023, 2024, 2025).

7.2. Strategic capacity and the policy feedback function

At this point we will examine the HLI strategic capability based on the research findings. Strategic capability refers to the organization’s ability to set priorities, align operational activity with these priorities, monitor performance and review future actions based on results and experience.

The research findings show that HLI possesses some important elements of strategic capability. However, the strategic planning cycle develops unevenly, resulting in the strategic capability not being the same throughout the cycle.

The biggest strength is formal planning, operational planning and digital operational support. There is a visible strategic and management architecture behind the organization’s activity. The weakest aspect of strategic capability concerns the organization’s feedback function. A recurring theme in the interviews of the Special Labor Inspectors was that information from inspections, violations, inspectors’ observations are slow to be incorporated into the next planning cycle. The information is abundant and sufficient. It is also reliably recorded through digital tools. The problem lies in how it is analyzed, interpreted and used in a timely manner. This means that HLI seems to be stronger in producing performance information than in transforming it into structured organizational learning (Moynihan, 2008; OECD, 2018; Johnsen et al., 2024).

The above finding is particularly important in relation to the feedback function for policy production in the public sector. The theoretical chapters argued that inspection bodies, beyond the audit work, also produce evidence on how the rules work in practice, where there are implementation gaps and what types of violations persist or evolve over time (Baldwin et al., 2012; OECD, 2018; Sparrow, 2000). In other words, they are policy feedback mechanisms. The interviews supported that this function is partially performed and brought examples such as undeclared work, declared work, etc. However, this function remains fragmented.

This difference in the level of strategic capability of the HLI during the annual cycle is not a trivial point. It shows that the organization is mature in setting goals and implementing activities, but is less mature in using its own experience as input for new planning. Here lies the difference between having a planning system and having a fully functional strategy management cycle.

At this point, the issue of meaningful medium- and long-term planning should also be highlighted. The annual cycle is in practice too short for policy feedback. A medium-term plan, either in the form of a rolling three- or five-year framework, could help the organization move from managing annual goals to a more effective strategic planning model (Bryson, 2018; Vandersmissen & George, 2024).

7.3. Comparative reflections and broader implications

This dissertation is based on a single case study. It does not aim at statistical generalization as it draws useful conclusions for the HLI case that may have broader applications in the public sector:

The case study offers useful information for other independent authorities and bodies with a compliance orientation in Greece. These authorities are not alike and have different legislative frameworks and responsibilities. However, they operate under similar conditions and tensions. They need to combine autonomy with accountability, legitimacy with administrative efficiency, measurable activity with more complex forms of public value. In this sense, the HLI case supports the broader argument that strategic planning in independent authorities should be understood as a governance and management problem at the same time (OECD, 2014a, 2014b).

Furthermore, the findings demonstrate the need to move beyond the narrow measurement of performance in the public sector. For example, a system that only measures the number of inspections is accountable at a basic level, but cannot show whether compliance or public value is generated. The conclusion is that enforcement agencies need more mature performance systems that combine activity indicators with indicators of coverage, compliance, monitoring and learning. This does not require abandoning simple quantitative measures, but rather integrating them into a richer and more interpretive performance framework (Behn, 2003; Moynihan, 2008; Garengo & Sardi, 2021; Johnsen et al., 2024).

Finally, the conclusions from the case study highlight issues related to New Public Management (NPM) and modern public governance. The findings show that results orientation, target setting and performance reporting remain important elements, which confirms the value of the reforms proposed by NPM. However, further needs are also highlighted. Coordination, digital capabilities, organizational learning and better policy implementation are required. Thus, the case of HLI highlights the need to evolve NPM principles to modern realities and their coexistence with broader governance requirements and organizational learning needs (Dan et al., 2024 Krogh & Triantafillou, 2024; Dunleavy et al., 2006).

8. Chapter 8: Final conclusions and recommendations

This final Chapter of the dissertation presents the main conclusions of the research and summarises its contribution. It concludes with a series of recommendations aimed at improving Strategic Planning (SP) and performance management in the case study of HLI and also in similar Independent Authorities in the Greek public sector.

8.1. Final conclusions

The case study of the Independent Authority of Greek Labour Inspectorate (HLI) provides a useful example of how Strategic Planning works in the Greek public sector with an emphasis on Independent Authorities with prefectural enforcement responsibilities. In a modern public sector that must operate taking into account the principles of New Public Management (NPM), the analysis of the example shows the possibilities, the future challenges but also the limitations in implementation.

The NPM philosophy with measurable objectives, performance measurement, annual reports in combination with the principles of transparency, legality and proportionality that should govern the public sector, simultaneously shape the system of strategic planning.

In this context we highlight the following:

The findings show that the HLI has a formal annual planning process. There is a structured system, a central operational role for the annual inspection program, specific planning and coordination structures and a performance monitoring framework based on measurable objectives. Thus, the case study shows that public law enforcement agencies and IRAs in general in Greece have the capacity for strategic planning within the legislative framework in which they operate.

On the other hand, there are significant gaps in implementation, measurement and feedback Thus, in the Independent Labor Inspection Authority (HLI) the strategic planning process is institutionalised, integrated into the organisational process and operational function but does not yet function at all stages of the planning cycle with a greater deficit at that stage of feedback.

Moreover, this Strategic Planning (SP) in daily practice depends on the quality of implementation, the effective use of performance results and organisational learning. In the case of HLI, the strongest parts of the system seem to be the annual target setting, the transformation of strategy into inspection programs, the continuously increasing role of digital systems and the use of information data in supporting the conduct of inspections. The weak points concerns the limited use of KPIs, the persistence of quantity over quality tensions, the absence of sufficiently standardized operational guidance and the delayed use of inspection results in future planning.

Thus, a third conclusion emerges concerning strategic capability. HLI has developed a recognisable design architecture and an increasingly strong digital capability with the development of information systems. There is the Integrated Information System, the ERGANI system, the digital work card system. All of this provides reliable and actionable data. However, the policy feedback and learning function remains less mature. In other words, the organization seems stronger in planning and execution than in systematically learning from results and translating these results into new strategic priorities. This is particularly important in a law enforcement intependant authority because the value of strategic planning depends not only on whether strategic planning is executed (e.g. number of inspections) but also on whether the results is used in order to improve future planning, intervention methods, and policy effectiveness (Moynihan, 2008; OECD, 2018; Johnsen et al., 2024).

8.2. Implications for public administration

The findings of the research can lead to conclusions concerning public administration and regulatory governance:

a) The research demonstrates the importance of the stage of implementation in Strategic Planning (SP). It is common in the public sector for a planning system to exist formally, but remain limited in strategic outcome. The study demonstrates that improving public sector Strategic Planning requires attention to the implementation stage with the daily administrative routines of interpretation, discussion and corrective actions not only to the planning artifacts (Bryson, 2018; George, 2017; Moynihan, 2008). As public bodies rely on strong legislative frameworks, the emphasis is usually given to the institutional establishment and detailed legislation of planning systems. This fact, if not accompanied by the real integration of planning into administrative routines, can lead to a gap in substantive implementation.

b) Also, performance measurement in public law enforcement should go beyond simply counting output. The current emphasis on numbers is useful to some extent, but there is a risk that it leads to superficial compliance rather than encouraging and leading stakeholders to meaningful compliance and learning. Therefore, public sector performance measurement should combine simple and stable performance indicators with more meaningful indicators of coverage, monitoring, compliance and practical results (Behn, 2003; Garengo & Sardi, 2021; Johnsen et al., 2024; OECD, 2018).

c) The findings of the research highlight the importance of organized management and administrative routines in an organization. The frequent mention by interviewees of the need for a work regulation and/or an inspection manual suggests that strategic planning needs a regulatory framework to function. When operational staff repeatedly resolve trade-offs primarily through experience and informal judgment, this is not discretion. It is effectively a nullification of planning itself. Discretion is necessary but should operate within a more clearly defined organizational framework that supports consistency, comparability and strategic alignment (Baldwin et al., 2012; OECD, 2014b, 2018).

d) The reasearch demonstrates both the importance of digital governance and the need for further use in strategic planning. Interoperability with other systems, analytical capacity and timely use of information can lead strategic planning into a new era. The digitalization of the public sector should therefore be seen not only as automation or data storage, but as a key element of strategic capability (Dunleavy et al., 2006; OECD, 2018).

e) Finally, the findings suggest the importance of the policy feedback stage for law enforcement authorities. A regulatory body, an inspection body in general an Independent Authority does not simply identify violations and impose sanctions. At the same time, it generates knowledge about how public rules work in practice, identifies gaps in the implementation of the rules, and can suggest where the system needs to be adjusted. Strengthening this feedback function would improve not only internal management but also the broader quality of labor market governance and public policy (Baldwin et al., 2012; OECD, 2018; Sparrow, 2000).

8.3. Recommendations for improving strategic planning in the HLI and future research

The findings of the dissertation in combination with the theoretical framework lead to the following suggestions and recommendations:

1. It is important to strengthen the medium-term and long-term strategic planning and to link it to the annual one. A rolling three- or five-year strategic framework would help the organization to better manage the annual program, to better use the feedback function and to better utilize the planning function for policy production. This would also facilitate the connection of the annual planning with broader institutional development goals (Bryson, 2018; Vandersmissen & George, 2024).

2. The current quantitative KPI system is useful and functional, but it is necessary to enrich it with more meaningful indicators that allow for broader conclusions such as post-inspection compliance.

The findings of the interviews gave the proposal for two indicators that can be immediately applicable. The first is an **inspection coverage indicator**, which **measures the number of workers covered by inspections during the year**, additionally to the number of inspections completed. Such an indicator is particularly useful as it gives a better picture of the impact of inspections on the labour market.

The second is a **post-inspection compliance monitoring indicator**, which measures the percentage of inspected enterprises that show improvement in compliance within a specified monitoring period. This monitoring is done either through re-inspection or through digital verification based on the information systems available to the authority. This indicator attempted to measure the impact of inspection activity on employer behaviour.

3. It is very important to introduce a formal work regulation and/or an inspection manual. These are foreseen by the legislative framework but have not yet been implemented. This would establish minimum procedural standards, key inspection steps, priorities and monitoring routines. The trade-offs faced by inspectors would be reduced. This would reduce inconsistency, make trade-offs more manageable and strengthen the link between strategy and operational practice (Baldwin et al.; 2012, OECD; 2014b, 2018).

4. The effectiveness of the organization would be significantly improved by creating a more systematic feedback loop between recording annual results and future planning. Annual reporting alone is not enough for this. It requires an assessment of findings, faster

processing of data and immediate integration into the planning process. In practice, this can be done by using more digital tools, leveraging internal meetings and creating shorter internal feedback loops before the next annual planning round (Bryson, 2018; Moynihan, 2008; OECD, 2018; Johnsen et al., 2024).

5. It is suggested that the development of digital systems continues but with a greater emphasis on strategic use. The HLI already has digital tools developed. In the future, it can also use them for analysis, targeting, trend detection and monitoring. This means that digitalization should be more directly linked to the use of performance information and policy feedback, not just for performance control and documentation (Dunleavy et al., 2006; OECD, 2018; Hellenic Labour Inspectorate, 2023, 2024, 2025).

The above recommendations concern the improvement of the system as the HLI has a functional planning system and does not need a radical redesign. What is needed is for the system to “mature” and for the connection of the individual elements of the planning cycle to be strengthened.

Finally, this study suggests directions for **future research**. It could involve comparing the Hellenic Labour Inspectorate with other Greek Independent Authorities, in order to examine whether similar challenges are observed in its strategic planning and management. Furthermore, it could focus on the regional inspection units and their own perspective. Finally, it could use performance data over several years to examine whether there is a relationship between strategic planning and KPIs and compliance outcomes.

Bibliography

Ayres, I., & Braithwaite, J. (1992). *Responsive regulation: Transcending the deregulation debate*. Oxford University Press. johnbraithwaite.com

Baldwin, R., Cave, M., & Lodge, M. (2012). *Understanding regulation: Theory, strategy, and practice (2nd ed.)*. Oxford University Press.

Behn, R. D. (2003). Why measure performance? Different purposes require different measures. *Public Administration Review*, *63(5)*, 586–606. https://doi.org/10.1111/1540-6210.00322

Black, J., & Baldwin, R. (2010). Really responsive risk-based regulation. *Law & Policy*, *32(2)*, 181–213. https://doi.org/10.1111/j.1467-9930.2010.00318.x

Bogner, A., Littig, B., & Menz, W. (Eds.). (2009). *Interviewing experts*. Palgrave Macmillan.

Brinkmann, S., & Kvale, S. (2015). *InterViews: Learning the craft of qualitative research interviewing (3rd ed.)*. SAGE.

Bryson, J. M. (2018). *Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement (5th ed.)*. Wiley.

Dan, S., Lægreid, P., & Špaček, D. (2024). NPM reconsidered: Towards the study of enduring forms of NPM. *Public Management Review*, *26(9)*, 2531–2541. https://doi.org/10.1080/14719037.2024.2375561

Dunleavy, P., Margetts, H., Bastow, S., & Tinkler, J. (2006). New Public Management is dead—Long live digital-era governance. *Journal of Public Administration Research and Theory*, *16(3)*, 467–494. https://doi.org/10.1093/jopart/mui057

Garengo, P., & Sardi, A. (2021). Performance measurement and management in the public sector: State of the art and research opportunities. *International Journal of Productivity and Performance Management*, *70(7)*, 1629–1654. https://doi.org/10.1108/IJPPM-03-2020-0102

George, B. (2017). Does strategic planning 'work' in public organizations? Insights from Flemish municipalities. *Public Money & Management*, *37(7)*, 527–530. https://doi.org/10.1080/09540962.2017.1372116

Goldfinch, S., & Halligan, J. (2024). Reform, hybridization, and revival: The status of new public management in Australia and New Zealand. *Public Management Review, 26(9)*, 2542–2560. https://doi.org/10.1080/14719037.2024.2329770

Hampton, P. (2005). *Reducing administrative burdens: Effective inspection and enforcement* (The Hampton Review). HM Treasury. https://www.regulation.org.uk/library/2005_hampton_report.pdf

Harvey, W. S. (2011). Strategies for conducting elite interviews. *Qualitative Research, 11(4)*, 431–441. https://doi.org/10.1177/1468794111404329

Hellenic Labour Inspectorate. (2023, March). *Annual report 2022 and activity planning 2023 (Annual report)*. https://www.hli.gov.gr/organismos/ektheseis-pepragmenon/genikes-ektheseis-pepragmenon/

Hellenic Labour Inspectorate. (2024, March). *Annual report 2023 and activity planning 2024 (Annual report)*. https://www.hli.gov.gr/organismos/ektheseis-pepragmenon/genikes-ektheseis-pepragmenon/

Hellenic Labour Inspectorate. (2025, April). *Annual report 2024 and activity planning 2025 (Annual report)*. https://www.hli.gov.gr/organismos/ektheseis-pepragmenon/genikes-ektheseis-pepragmenon/

Hellenic Labour Inspectorate. (n.d.). Επιθεώρηση Εργασίας. Retrieved May 12, 2026, from https://www.hli.gov.gr/

Hood, C. (1991). A public management for all seasons? *Public Administration, 69(1)*, 3–19. https://doi.org/10.1111/j.1467-9299.1991.tb00779.x

Johnsen, Å., Solholm, K., & Tufte, P. A. (2024). Performance measurement system design as link between strategy formulation and performance information use in public sector organizations. *Public Performance & Management Review, 47(4)*, 813–848. https://doi.org/10.1080/15309576.2024.2360158

Krogh, A. H., & Triantafillou, P. (2024). Developing new public governance as a public management reform model. *Public Management Review, 26(10)*, 3040–3056. https://doi.org/10.1080/14719037.2024.2313539

Moynihan, D. P. (2008). *The dynamics of performance management: Constructing information and reform*. Georgetown University Press. https://doi.org/10.1353/book13015

OECD. (2014a). *The governance of regulators (OECD Best Practice Principles for Regulatory Policy)*. OECD Publishing. https://doi.org/10.1787/9789264209015-en

OECD. (2014b). *Regulatory enforcement and inspections (OECD Best Practice Principles for Regulatory Policy)*. OECD Publishing. https://doi.org/10.1787/9789264208117-en

OECD. (2018). *OECD regulatory enforcement and inspections toolkit.* OECD Publishing. https://doi.org/10.1787/9789264303959-en

Ospina, S. M., Esteve, M., & Lee, S. (2018). Assessing qualitative studies in public administration research. *Public Administration Review, 78(4)*, 593–605. https://doi.org/10.1111/puar.12837

Poister, T. H., Pitts, D. W., & Hamilton Edwards, L. (2010). Strategic management research in the public sector: A review, synthesis, and future directions. *The American Review of Public Administration, 40(5)*, 522–545. https://doi.org/10.1177/0275074010370617

Pollitt, C., & Bouckaert, G. (2017). *Public management reform: A comparative analysis—Into the age of austerity* (4th ed.). Oxford University Press.

Reissner, S. C., & Whittle, A. (2022). Interview-based research in management and organisation studies: Making sense of the plurality of methodological practices and presentational styles. *Qualitative Research in Organizations and Management: An International Journal, 17(1)*, 61–83. https://doi.org/10.1108/QROM-03-2021-2118

Sparrow, M. K. (2000). *The regulatory craft: Controlling risks, solving problems, and managing compliance.* Brookings Institution Press.

Vandersmissen, L., & George, B. (2024). Strategic planning in public organizations: Reviewing 35 years of research. *International Public Management Journal, 27(4)*, 633–658. https://doi.org/10.1080/10967494.2023.2271901

Legislation

1. Constitution of Greece, as revised in 2019, Article 101A (Independent Authorities).
2. Law 2639/1998, Government Gazette A’ 205/2.9.1998, *Regulation of labor relations, establishment of the Labour Inspectorate Corps and other provisions* [Ρύθμιση εργασιακών σχέσεων, σύσταση Σώματος Επιθεώρησης Εργασίας και άλλες διατάξεις].
3. Law 3996/2011, Government Gazette A’ 170/5.8.2011, *Reform of the Labour Inspectorate Corps, regulation of social security issues and other provisions* [Αναμόρφωση του Σώματος Επιθεώρησης Εργασίας, ρυθμίσεις θεμάτων Κοινωνικής Ασφάλισης και άλλες διατάξεις].
4. Law 4808/2021, Government Gazette A’ 101/19.6.2021, *For the Protection of Labour – Establishment of the Independent Authority “Labour Inspectorate” – Ratification of ILO Convention No. 190 – Ratification of ILO Convention No. 187 – Transposition of Directive (EU) 2019/1158 – other provisions* [Για την Προστασία της Εργασίας – Σύσταση Ανεξάρτητης Αρχής «Επιθεώρηση Εργασίας» – Κύρωση της Σύμβασης 190 της ΔΟΕ – Κύρωση της Σύμβασης 187 της ΔΟΕ – Ενσωμάτωση της Οδηγίας (ΕΕ) 2019/1158 – λοιπές διατάξεις].
5. Ministerial Decision 29510/2022, Government Gazette B’ 1542/1.4.2022, concerning the implementation of the Digital Work Card [Ψηφιακή Κάρτα Εργασίας].
6. Ministerial Decision 49758/2022, Government Gazette B’ 2668/31.5.2022, concerning the activation and implementation of the Digital Work Card [Ψηφιακή Κάρτα Εργασίας].
7. International Labour Organization, Labour Inspection Convention, 1947 (No. 81).
8. International Labour Organization, Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187).

Appendix A: Interview Guide (Greek and English)

ΕΛΛΗΝΙΚΟ ΑΝΟΙΚΤΟ ΠΑΝΕΠΙΣΤΗΜΙΟ (ΕΑΠ)

Πρόγραμμα Σπουδών: Master in Business Administration

Postgraduate Dissertation: «Strategic Planning within the New Public Management framework in Independent Regulatory Authorities in Greece: A case study of the Hellenic Labour Inspectorate.»

Φοιτήτρια: Ελευθερία Κούρεντα

ΟΔΗΓΟΣ Ημι-δομημένης συνέντευξης (Ελληνικά)

Α0. Εισαγωγή – ενημέρωση συμμετέχοντα και συναίνεση συμμετοχής

Σας ευχαριστώ για τη συμμετοχή.
Η συνέντευξη αφορά το πώς σχεδιάζεται και υλοποιείται ο στρατηγικός σχεδιασμός στην Επιθεώρηση Εργασίας και πώς παρακολουθείται η επίδοση στην πράξη.
Η συμμετοχή είναι εθελοντική. Μπορείτε να μην απαντήσετε σε οποιαδήποτε ερώτηση ή να διακόψετε ανά πάσα στιγμή.
Θα τηρηθεί ανωνυμία και εμπιστευτικότητα: δεν θα αναφερθούν ονόματα ή στοιχεία που θα μπορούσαν να οδηγήσουν σε ταυτοποίηση. Θα χρησιμοποιηθούν κωδικοί (π.χ. «Interview 01»).
Διάρκεια: περίπου 30–45 λεπτά.
Συναίνεση ηχογράφησης:
Επιθυμείτε να ηχογραφηθεί η συνέντευξη αποκλειστικά για λόγους απομαγνητοφώνησης / ανάλυσης; ΝΑΙ /ΟΧΙ

Α1. Σύντομο προφίλ ρόλου

1. Πόσα χρόνια υπηρετείτε συνολικά στην Επιθεώρηση Εργασίας και πόσα χρόνια σε θέση ευθύνης;
2. Ποιος είναι ο τρέχων ρόλος σας (σε γενικούς όρους) και ποιες είναι οι βασικές αρμοδιότητές σας;
3. Σε ποιο βαθμό εμπλέκεστε σε (α) εσωτερικούς ελέγχους υπηρεσιών και (β) επιχειρησιακούς ελέγχου και επιθεωρήσεις σε χώρους εργασίας (γ) στην εκτέλεση άλλου έργου που έχει ανατεθεί από την υπηρεσία;

Μέρος Α — Σχεδιασμός και διακυβέρνηση του στρατηγικού σχεδιασμού (RQ1)

Α2. Διαδικασία στρατηγικού σχεδιασμού – κύκλος σχεδιασμού

1. Πώς θα περιγράφατε τον στρατηγικό και τον επιχειρησιακό σχεδιασμό στην πράξη; Υπάρχει ετήσιος κύκλος;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης:

- *Πότε ξεκινά ο σχεδιασμός (μέσα στο έτος) και πότε "κλειδώνει";*
- *Τι εισερχόμενα χρησιμοποιούνται (π.χ. καταγγελίες, κλάδοι κινδύνου, ιστορικό παραβάσεων, ατυχήματα, κ.λπ.);]*

Α3. Ρόλοι και δικαιώματα λήψης αποφάσεων

2. Ποιοι ρόλοι στην ιεραρχία της υπηρεσίας καθορίζουν τις προτεραιότητες και ποιοι εγκρίνουν τους στόχους και τα επιχειρησιακά προγράμματα;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης:
- *Ποια είναι ο ρόλος της κεντρικής διοίκησης και ποιος των περιφερειακών υπηρεσιών - μονάδων;*
- *Υπάρχουν τυπικά σημεία έγκρισης/ανασκόπησης στην διαδικασία του στρατηγικού σχεδιασμού (π.χ. συμβούλιο/διοίκηση/γενική διεύθυνση κλπ);]*

Α4. Εργαλεία στρατηγικού σχεδιασμού

3. Ποια έγγραφα, εργαλεία, διαδικασίες θεωρείτε "πυρήνα" του σχεδιασμού;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης:
- *ετήσιο πρόγραμμα ελέγχων - επιχειρησιακό σχέδιο,*
- *κριτήρια στόχευσης – risk analysis,*
- *λίστα δεικτών απόδοσης (KPIs) και ορισμοί αυτών,*
- *πίνακες αναφορών,*
- *εσωτερικές εγκύκλιοι, οδηγίες,*
- *διαδικασίες ανασκόπησης και προγραμματισμού (π.χ. υπηρεσιακές συναντήσεις κλπ).]*

Α5. Τι σημαίνει "καλή στρατηγική" σε ένα ελεγκτικό σώμα του δημόσιου τομέα;

4. Τι θεωρείτε "καλό-επιτυχή στρατηγικό σχεδιασμό" για έναν φορέα επιβολής;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης:
- ισορροπία πρόληψης–κυρώσεων;
- ευθυγράμμιση στόχων–πόρων;
- Νομιμότητα, αναλογικότητα, τεκμηρίωση;]

Α6. Συγκεκριμένο παράδειγμα

5. Μπορείτε να δώσετε ένα συγκεκριμένο παράδειγμα από πρόσφατη περίοδο όπου μια στρατηγική προτεραιότητα άλλαξε την επιχειρησιακή πρακτική;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *τι άλλαξε, ποιος το αποφάσισε, τι εργαλείο επιχειρησιακής στρατηγικής χρησιμοποιήθηκε, πώς παρακολουθήθηκε.]*

Μέρος Β — Εφαρμογή – υλοποίηση στρατηγικού σχεδιασμού: από το σχέδιο στην πράξη (RQ2)

Β1. Μετάφραση επιχειρησιακών στόχων σε δράση

1. Πώς μεταφράζονται οι στόχοι σε επιχειρησιακό πρόγραμμα και καθημερινή πρακτική;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *αναθέσεις, καμπάνιες, οδηγίες, προτεραιοποίηση κλάδων/κινδύνων.]*

Β2. Συντονισμός κεντρικού σχεδιασμού και υλοποίηση στην πράξη (δράση στο πεδίο)

2. Πώς γίνεται ο συντονισμός μεταξύ κεντρικής κατεύθυνσης και υλοποίησης στην πράξη;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *επικοινωνία, τυποποίηση, διαφοροποιήσεις ανά περιοχή/υπόθεση.]*

Β3. Trade-offs

3. Ποιοι «συμβιβασμοί» που εμφανίζονται εμφανίζονται συχνότερα κατά την διαδικασία της στοχοθεσία και του στρατηγικού σχεδιασμού;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης:
- *ποσότητα ελέγχων vs ποιότητα/βάθος,*
- *"εύκολες" vs "δύσκολες" υποθέσεις,*
- *πρόληψη/καθοδήγηση vs κυρώσεις,*
- *προγραμματισμένοι έλεγχοι vs καταγγελίες*
- *τυχαίοι έλεγχοι vs έλεγχοι σε συγκεκριμένα ΑΦΜ]*

Β4. Διαθεσιμότητα απαραίτητων πόρων και η σχέση τους με τον επιχειρησιακό σχεδιασμό

4. Πώς επηρεάζουν οι διαθέσιμοι πόροι (ανθρώπινοι/χρόνος/εργαλεία) την υλοποίηση του επιχειρησιακού σχεδίου;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *στελέχωση, εκπαίδευση, χρόνος για τεκμηρίωση, υποστήριξη IT.]*

Β5. Συγκεκριμένο παράδειγμα

5. Πείτε μου ένα παράδειγμα όπου δεν υλοποιήθηκε όπως είχε σχεδιαστεί μια προτεραιότητα. Τι οδήγησε στο κενό εφαρμογής;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** καταγγελίες, νομικές απαιτήσεις, έλλειψη πόρων, ελλείψεις δεδομένων-συστήματος, συντονισμός.]*

Μέρος Γ — Διαχείριση επίδοσης: δείκτες απόδοσης (KPIs), επιχειρησιακές αναφορές, χρήση πληροφορίας (RQ3)

Γ1. KPIs

1. Ποιοι δείκτες απόδοσης (KPIs) θεωρούνται οι πιο σημαντικοί για τον στρατηγικό σχεδιασμό της Επιθεώρησης Εργασίας;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** αποτελέσματα (π.χ. αριθμός ελέγχων), χρονοδιαγράμματα, ποιότητα, δείκτες συμμόρφωσης και άλλοι έμμεσοι – προσεγγιστικοί δείκτες.]*

Γ2. Ορισμοί/υπολογισμοί

2. Πώς ορίζονται και πώς υπολογίζονται οι δείκτες; Είναι σαφείς και κοινά κατανοητοί;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** κανόνες, σταθερότητα ορισμών, "τι μετράμε/τι δεν μετράμε".]*

Γ3. Αναφορές, διαδικασία αναφορών επίδοσης και πίνακες επίδοσης.

3. Πόσο συχνά γίνεται αναφορά επίδοσης και με ποιο τρόπο;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** πίνακες επίδοσης, χρονικές αναφορές, συναντήσεις ανασκόπησης.]*

Γ4. Χρήση πληροφορίας (performance information use)

4. Πώς χρησιμοποιείται στην πράξη η πληροφορία απόδοσης;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** αποφάσεις, ανακατανομή χρόνου/στόχων, διορθωτικές ενέργειες, εκπαίδευση/υποστήριξη.]*

Γ5. Κίνδυνοι στρέβλωσης λόγω τυπικών αναφορών για την επίτευξη των στόχων.

5. Όταν χρησιμοποιούνται δείκτες και αναφορές επίδοσης, υπάρχουν περιπτώσεις όπου δίνεται έμφαση σε ό,τι είναι πιο εύκολα μετρήσιμο, σε βάρος άλλων σημαντικών πλευρών του έργου (π.χ. ποιότητα, τεκμηρίωση, πρόληψη) ;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** μεροληψία σε εύκολες υποθέσεις, αποφυγή σύνθετων, έμφαση σε αριθμούς εις βάρος ποιότητας/νομιμότητας.]*

Γ6. Συγκεκριμένο Παράδειγμα

6. Δώστε ένα παράδειγμα όπου κάποιος δείκτης απόδοσης ή αναφορά οδήγησε σε συγκεκριμένη απόφαση ή αλλαγή πρακτικής.

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** ποιο KPI, ποια απόφαση, ποιο αποτέλεσμα, τι άλλαξε μετά.]*

Μέρος Δ — Περιορισμοί στον επιχειρησιακό σχεδιασμό και παράγοντες που τον διευκολύνουν (RQ4)

Δ1. Θεσμικοί/νομικοί περιορισμοί

1. Ποιες είναι οι βασικές θεσμικές/νομικές δυσκολίες που επηρεάζουν σχεδιασμό και υλοποίηση;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** τεκμηρίωση, προσφυγές/ενστάσεις, αναλογικότητα.]*

Δ2. Οργανωσιακές δυνατότητες και επιχειρησιακή κουλτούρα

2. Ποια οργανωσιακά στοιχεία βοηθούν ή δυσκολεύουν (ηγεσία, συντονισμός, κουλτούρα, διαδικασίες) τον στρατηγικό σχεδιασμό;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:*** "τι δουλεύει" σε πρακτικό επίπεδο.]

Δ3. Συγκέντρωση δεδομένων, ψηφιακών δεδομένων και ψηφιακά εργαλεία

3. Πώς επηρεάζουν τα πληροφοριακά συστήματα και η ποιότητα των δεδομένων τον σχεδιασμό/στόχευση/monitoring;

*[**Ερωτήσεις εμβάθυνσης - διευκρίνησης:** πληρότητα, τυποποίηση, διαλειτουργικότητα, εκπαίδευση, φόρτος κατά τη μετάβαση.]*

Δ4. Συντονισμός με άλλους φορείς

4. Πού απαιτείται συνεργασία με άλλους φορείς και τι δυσκολίες προκύπτουν;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *ανταλλαγή δεδομένων, κοινές δράσεις, νομικά/τεχνικά εμπόδια.]*

Δ5. Προτάσεις βελτίωσης

5. Αν μπορούσατε να αλλάξετε 2 πράγματα που θα ενίσχυαν το "από την στρατηγική στη δράση", ποια θα ήταν;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *KPIs, αναφορές, στόχευση, εκπαίδευση, πληροφοριακά συστήματα, διοικητική διαδικασία]*

Μέρος Ε — Ανατροφοδότηση και οργανωσιακή μάθηση (RQ5)

Ε1. Ανατροφοδότηση από τα αποτελέσματα του επιχειρησιακού σχεδιασμού

1. Πώς "ανεβαίνουν" πληροφορίες από ελέγχους/παραβάσεις προς τον σχεδιασμό; Υπάρχει δομημένος μηχανισμός;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *αναφορές, επίσημες συναντήσεις, εγκύκλιοι, οδηγίες.]*

Ε2. Χρήση δεδομένων συμμόρφωσης

2. Ποια δεδομένα/δείκτες θεωρείτε πιο χρήσιμα για να αλλάζει στόχευση ή προτεραιότητες αυτής;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *επαναλαμβανόμενες παραβάσεις, κλάδοι υψηλού κινδύνου.]*

Ε3. Αξιολόγηση αποτελέσματος

3. Πώς καταλαβαίνετε αν μια παρέμβαση βελτίωσε συμμόρφωση;

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *ανατροφοδότηση, επανέλεγχοι ή άλλο]*

Ε4. Συγκεκριμένο Παράδειγμα

4. Περιγράψτε ένα παράδειγμα όπου αποτέλεσμα ή εμπειρία από ελέγχους οδήγησε σε αλλαγή κάποιας προτεραιότητας, στόχευσης ή πρακτικής.

[Ερωτήσεις εμβάθυνσης - διευκρίνησης*: τι άλλαξε, πώς αποφασίστηκε, πώς παρακολουθήθηκε.]*

Τελικές Ερωτήσεις

1. Ποιο είναι κατά τη γνώμη σας το μεγαλύτερο κενό μεταξύ στρατηγικής και καθημερινής πράξης;
2. Υπάρχει κάτι σημαντικό που δεν ρωτήθηκε και θα θέλατε να προσθέσετε;

…

HELLENIC OPEN UNIVERSITY (HOU)

Programme of Studies: Master in Business Administration

Postgraduate Dissertation: «Strategic Planning within the New Public Management framework in Independent Regulatory Authorities in Greece: A case study of the Hellenic Labour Inspectorate.»

Student: Eleftheria Kourenta

Semi-Structured Interviews Guide (English)

A0. Introduction – Participant information and consent

Thank you for your participation.
This interview concerns how strategic planning is designed and implemented in the Hellenic Labour Inspectorate and how performance is monitored in practice.
Your participation is voluntary. You may choose not to answer any question and you may stop the interview at any time.
Confidentiality will be maintained and pseudonymised interviews codes will be used. No names or identifying information will be reported.
Expected duration approximately 30-45 minutes.

Audio-recording consent:
Do you agree for this interview to be audio-recorded exclusively for transcription and analysis purposes? YES/NO

A1. Brief role profile

1. How many years have you served at the Labor Inspectorate in total and how many in a supervisory position?
2. What is your current management role, in general terms, and what are your main responsibilities?
3. To what extent are you involved in: (a) internal controls, (b) workplace inspections, and (c) other managerial tasks assigned by the authority.

Part A — Strategic planning process and governance (RQ1)

A2. Strategic planning process – planning cycle

1. How would you describe strategic planning and operational planning in practice? Is there an annual planning cycle?

[Follow-up / probing questions:

- *When does planning begin during the year and when does it "lock in"?*
- *What inputs are used (e.g. complaints, high-risk sectors, past violations, accidents, etc.)]*

A3. Management roles and decision making rights

2. Which management roles in the hierarchy determine priorities and which roles approve the operational programmes?

[Follow-up / probing questions:

- *What is the role of central administration and what is the role of regional units?*
- *Are there formal approval or review points in the strategic planning process (e.g. board of directors, general director, head of directorate, head of department?]*

A4. Strategic planning tools

3. Which documents, tools, procedures do you consider to be the "core" of the planning process?

*[**Follow-up / probing questions:***
- *annual inspection programme / operational plan*
- *targeting criteria / risk analysis*
- *list of KPIs and their definitions*
- *reporting tables*
- *internal circulars and instructions*
- *review and planning procedures (e.g. meetings)]*

A5. What does mean "good –successful strategy" in a public sector enforcement body ?

4. What do you consider to be a good or successful strategic planning process for an enforcement authority?

[*Follow-up / probing questions*:
- balance between prevention and sanctions
- alignment between objectives and resources
- legality, proportionality, documentation]

A6. Specific examle

5. Can you provide a specific example from a recent period where a strategic priority changed operational practice?

***[Follow-up / probing questions:** what changed?, who decided it?, which strategic or operational instrument was used?, how was monitored?]*

Part B — Strategy implementation: from plan to action (RQ2)

B1. Translating operational objectives into action

1. How are strategic objectives translated into an operational programme and into everyday action?

***[Follow-up / probing questions:** assignments, campaigns, instructions, prioritization of sectors/risks]*

B2. Coordinantion between central planning and field implementation

2. How is coordination achieved between central strategic direction and implementation in practice?

***[Follow-up / probing questions:** communication, stadardisation, differences by region or case]*

B3. Trade-offs

3. Which trade-offs arise most frequently during target setting and strategic planning?

[Follow-up / probing questions:
- *quantity of inspections versus quality/depth,*
- *"easy" versus "difficult" cases,*
- *prevention/guidance versus sanctions,*
- *planned inspections versus complaints*
- *random inspections versus inspections targeted at specific VAT numbers / business]*

B4. Availability of resources and their relationship to operational planning

4. How do available resources (human resourses / time / tools) affect the implementation of the operational plan?

***[Follow-up / probing questions:** staffing, training, time available for documentation, IT support]*

B5. Specific example

5. Give an example of priority that was not implemented as originally planned. What led to the implementation gap?

***[Follow-up / probing questions:** complaints, legal requirements, lack of resources, lack of data, system weaknesses, coordination problems]*

Part C — Performance management: KPIs, reporting practices, use of data (RQ3)

C1. KPIs

1. Which performance indicators (KPIs) do you consider most important for the strategic planning of the Hellenic Labour Inspectorate?

[Follow-up / probing questions: *outputs (e.g. number of inspections, timelines, quality, compliance indicators and other indirect indicators]*

C2. Definitions / Calculations

2. How are these indicators defined and calculated? Are they clear and commonly understood?

[Follow-up / probing questions: *rules, stability of definitions, "what is measured / what is not measured"]*

C3. Reporting routines and performance tables

3. How often the performance is reported and in what way?

[Follow-up / probing questions: *performance tables, reporting periods, revise meetings]*

C4. Performance information use

4. How is performance information used in practice?

[Ερωτήσεις εμβάθυνσης - διευκρίνησης: *decisions, reallocation of time / priorities, corrective actions, training / support]*

C5. Risks of distortion due to formal reporting

5. When KPIs and performance reports are used, are there cases where greater emphasis is placed on what is easier to measure at the expense of other important dimensions of the work (e.g. quality, documentation, prevention)?

[Follow-up / probing questions: *bias towards easier cases, avoidance of more complex cases, emphasis on numbers at the expense of quality or legality]*

C6. Specific example

6. Please provide an example where a KPI or a performance report led to a specific decision or change in practice

[Follow-up / probing questions: *which KPI, which decision, what outcome, what changed afterwards]*

Part D — Constraints on operational planning and enabling factors (RQ4)

D1. Institutional / Legal constraints

1. What are the main institutional or legal difficulties affecting planning and implementation?

[Follow-up / probing questions: *documentation, appeals/objections, proportionality]*

D2. Organisational capabilities and operational culture

2. Which organisational factors help or hinder strategic planning (e.g. leadership, coordination, culture, procedures)?

[Follow-up / probing questions: what works well in practice]

D3. Data collection, digital data and digital tools

3. How do information system and data quality affect planning, targeting and monitoring?

[Follow-up / probing questions: *completeness, standardization, interoperability, training, workload during transition]*

D4. Coordination with other authorities

4. Where is coordination with other bodies required and what difficulties arise?

[Follow-up / probing questions: *data exchange, joint actions, legal / technical obstacles]*

D5. Improvement proposals

5. If you could change two things that would strengthen the move "from strategy to action", what would they be?

[Follow-up / probing questions: *KPIs, reporting, targeting, training, information systems, administrative process]*

Part E — Feedback and organisational learning (RQ5)

E1. Feedback from the results of operational planning

1. How does information from inspections/violations "move upward" into planning? Is there a structured mechanism?

***[Follow-up / probing questions:** reports, managerial meetings, circulars, instructions]*

E2. Use of the data from compliance

2. Which data or indicators do you consider most useful for changing strategic targeting or priorities?

***[Follow-up / probing questions:** repeated violations, high risk sectors]*

E3. Evaluating results

3. How do you understand whether an intervention has improved compliance?

***[Follow-up / probing questions:** feedback, reinsertion or other mechanisms]*

E4. Specific example

4. Please describe an example where the results of inspections or field experience led to a change in priorities, targeting or practice.

***[Follow-up / probing questions**: what changed, how it was decided, how it was monitored]*

Final questions

1. In your view, what is the biggest gap between strategy and everyday practice?
2. Is there anything important that was not asked and that you would like to add?

Appendix B: Overview of Greek Independent Authorities

This appendix consolidates the main Greek independent authorities referred to in Chapter 3.
The table is used as reference material so that the main text can focus on the analytical role of independent authorities in strategic planning, accountability and enforcement.

Table B1. Greek Independent Authorities

Category	Authority	Greek title	Main role / mandate
Constitutionally established	Greek Ombudsman	Συνήγορος του Πολίτη	Mediation and protection role; oversight of maladministration and citizens' rights.
Constitutionally established	Hellenic Data Protection Authority	Αρχή Προστασίας Δεδομένων Προσωπικού Χαρακτήρα	Regulatory authority with sanctioning powers; oversight of personal data legislation.
Constitutionally established	National Council for Radio and Television	Εθνικό Συμβούλιο Ραδιοτηλεόρασης	Regulatory authority with sanctioning powers; oversight of radio and television broadcasters.
Constitutionally established	Hellenic Authority for Communication Security and Privacy	Αρχή Διασφάλισης του Απορρήτου των Επικοινωνιών	Supervisory authority with sanctioning powers; confidentiality of communications.
Constitutionally established	Supreme Council for Civil Personnel Selection	Ανώτατο Συμβούλιο Επιλογής Προσωπικού	Regulatory and oversight role; safeguards merit-based recruitment in the public sector.
Statutory	Independent Authority for Public Revenue	Ανεξάρτητη Αρχή Δημοσίων Εσόδων	Regulatory, inspection and enforcement authority with sanctioning powers; tax collection and anti-evasion.
Statutory	National Transparency Authority	Εθνική Αρχή Διαφάνειας	Regulatory, inspection and enforcement authority with sanctioning powers; integrity and anti-corruption controls.
Statutory	Hellenic Competition Commission	Επιτροπή Ανταγωνισμού	Regulatory, inspection and enforcement authority with sanctioning powers; protection of competition.
Statutory	Regulatory Authority for Energy, Waste and Water	Ρυθμιστική Αρχή Αποβλήτων, Ενέργειας και Υδάτων	Regulatory and supervisory authority in energy, waste and water markets.
Statutory	Hellenic Telecommunications and Post Commission	Εθνική Επιτροπή Τηλεπικοινωνιών και Ταχυδρομείων	Regulatory authority with sanctioning powers; telecommunications and postal markets.
Statutory	Hellenic Financial Intelligence Unit	Αρχή Καταπολέμησης της Νομιμοποίησης Εσόδων από Εγκληματικές	Enforcement authority; anti-money laundering and counter-terrorism

		Δραστηριότητες	financing controls.
Statutory	Hellenic Gaming Commission (Επιτροπή Εποπτείας και Ελέγχου Παιγνίων)		Regulatory and supervisory authority; oversight of gambling markets.
Statutory	Hellenic Statistical Authority	Ελληνική Στατιστική Αρχή	Technical and scientific authority; production of official statistics.
Statutory	Hellenic Labour Inspectorate	Επιθεώρηση Εργασίας	Enforcement and compliance authority with sanctioning powers; oversight of labour legislation and occupational safety and health.
Statutory	Panhellenic Medical Association	Πανελλήνιος Ιατρικός Σύλλογος	Supervisory and advisory authority; functions regarding the medical profession.
Statutory	Hellenic Consumer's Ombudsman	Συνήγορος του Καταναλωτή	Mediation role in consumer disputes and monitoring of relevant conduct standards.
Statutory	Hellenic Authority for Higher Education	Εθνική Αρχή Ανώτατης Εκπαίδευσης	Supervisory role; quality assurance in higher education.
Statutory	Greek Atomic Energy Commission	Ελληνική Επιτροπή Ατομικής Ενέργειας	National regulatory authority for radiation protection and nuclear safety.
Statutory	Regulatory Authority for Railways	Ρυθμιστική Αρχή Σιδηροδρόμων	Regulatory authority for railway transport.

Appendix C. Participant Profile and Sampling Overview

This appendix summarizes the sampling procedure as well as the profile of the participants in the empirical analysis interviews. As explained in Chapter 4, the research uses purposive sampling in order to recruit participants with significant experience in inspection processes, internal supervision responsibilities, knowledge of operational planning and performance monitoring processes within the Hellenic Labour Inspectorate (HLI). With these criteria, the target group of participants is selected, which consists of Special Labour Inspectors, a category of elite Inspectors. At the time of the research, the relevant target population consisted of 33 Special Labour Inspectors, of whom 27 agreed to participate in the survey. This sample provided a high level of coverage of the target group.

The interviews were conducted in Greek and participants were given a printed interview guide (Appendix A) in Greek. Participants were given the option of having the interview conducted either face-to-face, via Zoom video conference or by telephone. Most chose the face-to-face interview. A significant percentage used video conference and only one (1) used the telephone. 25% of the interviews were audio-recorded with the verbal consent of the participants. In the remaining interviews, detailed notes were taken by the researcher which were recorded immediately after the interview on the relevant form. For data protection reasons, participants received an anonymous interview code from 01 to 27.

Table C1. Sampling overview

Category	Description
Sampling strategy	Purposive sampling
Participant group	Special Labour Inspectors (Ειδικοί Επιθεωρητές Εργασίας)
Planned total sample	33 semi-structured interviews
Interviews analysed in the present draft	27
Inclusion focus	Senior officials with supervisory responsibility and system-wide oversight exposure
Research relevance	Direct involvement in inspection practice, internal control, operational programming, and/or performance monitoring
Interview language	Greek
Interview mode	Mixed mode: face-to-face, Zoom, and telephone
Expected interview duration	Approximately 30–45 minutes
Recording procedure	Audio-recording with oral consent, otherwise detailed notes
Reporting approach	Anonymised interview codes and broad functional descriptors

Table C2. Profile of the analysed interview subsample

Profile	Summary of the analysed sample
Organisational role	All participants were Special Labour Inspectors with supervisory responsibilities
Seniority level	Heads of Section or Heads of Directorate
Functional profile	Labour Relations Inspectors or OHS Inpsectors
Operational exposure	Participants combined, in different proportions, external inspections, internal service audits, coordination, advisory tasks, and other assignments from senior management
Years of service in HLI	In the currently profiled interviews, service in HLI ranged from approximately 11 to 37 years
Years in supervisory positions	In the currently profiled interviews, supervisory experience ranged from approximately 3 to 20 years
Typical system exposure	Internal service audit, workplace inspection, operational programming, reporting, and performance oversight
Data and systems exposure	Participants were selected partly because of their access to and experience with HLI’s information systems and performance data environment

Table C3. Illustrative participant overview of the analysed sample

Interview code	Broad functional descriptor	Supervisory level	Years in HLI	Years in superviso ry role	Recording status
Interview 01	Special Labour Inspector, Labour Relations,	Head of Section	35	10	No
Interview 02	Special Labour Inspector, OSH	Head of Section	26	9	No
Interview 03	Special Labour Inspector, OSH	Head of Section	26	9	No
Interview 04	Special Labour Inspector, Labour Relations, mixed inspection/control profile	Head of Section	20	4	No
Interview 05	Special Labour Inspector, Labour Relations	Head of Directorate	37	20	No
Interview 06	Special Labour Inspector, Labour Relations, field-inspection profile	Head of Section	24	13	Yes
Interview 07	Special Labour Inspector, Labour Relations, advisory-control profile	Head of Directorate	3 years in HLI / broader control experienc e 20 years	19	No
Interview 08	Special Labour Inspector, OSH	Head of Directorate	32	15	No

Interview 09	Special Labour Inspector, Labour Relations, advisory-control profile	Head of Section	29	12	No
Interview 10	Special Labour Inspector, Labour Relations / mixed external-internal control profile	Head of Section	24	11	Yes
Interview 11	Special Labour Inspector, Labour Relations, field-inspection profile	Head of Section	24	3	No
Interview 12	Special Labour Inspector, Labour Relations, advisory-control profile	Head of Section	24	9	No
Interview 13	Special Labour Inspector, Labour Relations, advisory-control profile	Head of Directorate	35	20	No
Interview 14	Special Labour Inspector, Labour Relations, field-inspection profile	Head of Section	29	15	No
Interview 15	Special Labour Inspector, Labour Relations, advisory-control profile	Head of Directorate	16	10	Yes
Interview 16	Special Labour Inspector, OSH	Head of Section	30	20	No
Interview 17	Special Labour Inspector, OSH, advisory-control profile	Head of Directorate	30	20	No
Interview 18	Special Labour Inspector, mixed administrative-control profile	Head of Directorate	20	10	Yes
Interview 19	Special Labour Inspector, Labour Relations / mixed inspection-internal audit profile	Head of Directorate	25	12	No
Interview 20	Special Labour Inspector, Labour Relations, field-inspection profile	Head of Section	21	10	Yes
Interview 21	Special Labour Inspector, Labour Relations	Head of Section	11	3	Yes
Interview 22	Special Labour Inspector, Labour Relations, field-inspection profile	Head of Section	24	09	No
Interview 23	Special Labour Inspector, OSH, advisory-control profile	Head of Directorate	35	20	No
Interview 24	Special Labour Inspector, OSH	Head of Section	26	9	Yes
Interview 25	Special Labour Inspector, OSH, advisory-control profile	Head of Directorate	25	20	Yes
Interview 26	Special Labour Inspector, OSH	Head of Section	25	4	No

Interview 27	Special Labour Inspector, Labour Relations, regional field profile	Head of Section	24	9	No

Appendix D. Documentary and Artefact Material Reviewed

This appendix summarises the documentary material and artefact categories considered in the case study of the Hellenic Labour Inspectorate (HLI). The documentary material reviewed consisted mainly of publicly available organisational documents, especially annual activity reports and official website material.

Several internal artefact categories, such as detailed KPI definitions, internal dashboards, targeting criteria, management reports, performance review routines, and internal circulars, were also identified as analytically relevant. However, these were not available in the same systematic and direct way as the public documents at the time of writing. Therefore, this appendix distinguishes between documentary material actually reviewed and artefact categories considered relevant to the analytical framework. Where internal artefacts were not directly accessible, their role was examined indirectly through interview evidence and, where possible, cross-checked against publicly available reports and official organisational information.

Table D1. Documentary material reviewed

Document / artefact	**Date / period**	**Source**	**Main purpose in the study**	**Main relevance to research questions**
Hellenic Labour Inspectorate Annual Activity Report 2022	Published in 2023	Public report	To identify reported inspection activity, staffing profile, operational priorities, and early digitalisation initiatives	RQ1, RQ2, RQ3, RQ4
Hellenic Labour Inspectorate Annual Activity Report 2023	Published in 2024	Public report	To examine strategic priorities, annual targets, public reporting practices, and operational results	RQ1, RQ2, RQ3, RQ5
Hellenic Labour Inspectorate Annual Activity	Published in 2025	Public report	To review recent strategic orientation, inspection targets, KPI logic, digital	RQ1, RQ2, RQ3, RQ4, RQ5

Report 2024			tools, and reported performance outcomes	
Official HLI website material (mission, role, structure, digital services)	Current public material consulted during case-study developm ent	Official website of the Hellenic Labour Inspectorate	To support the case-study description of mission, institutional role, organisational structure, and public-facing digital functions	RQ1, RQ2, RQ4
Publicly available descriptions of digital tools and e-services	Current public material consulted during case-study developm ent	Official HLI website / related public organisational pages	To contextualise the role of digitalisation in strategy execution and service delivery	RQ2, RQ3, RQ4

Table D2. Main analytical use of the documentary material

Themes	Documentary contribution
Mission and institutional role	Helped establish the public mandate of HLI and its broader role as an inspection, enforcement, guidance, and reporting authority
Organisational structure	Helped identify the main organisational pillars, including inspection, administrative, and digital-support functions
Strategic priorities and planning	Provided evidence that the authority presents its work not only as annual activity but also through articulated strategic goals and annual operational targets
Performance monitoring and KPIs	Provided evidence of the strong public-reporting emphasis on inspection counts, sanctions, fines, labour disputes, and related operational outputs
Data and digital tools	Showed that digital transformation is presented as a central element of organisational modernisation and strategy execution
Triangulation with interview findings	Allowed comparison between interview accounts and publicly reported planning, target-setting, and performance-monitoring practices

Table D3. Artefact categories identified as analytically relevant in the research design

Artefact category	Status in the present draft	Analytical relevance
Annual inspection programme	Partly visible through public reporting, an example of it reviewed as a standalone internal document	Central to understanding how strategic priorities are translated into operational planning
KPI lists and formal definitions	Partly inferable from public reporting and interview evidence, an example of it available as a separate internal	Important for examining the architecture of performance monitoring

	codebook	
Performance dashboards and periodic internal reports	An example available as documentary material in the present draft	Relevant for understanding how performance information is monitored and used in practice
Internal circulars and guidance	Identified as relevant, partly visible through public reporting	Relevant for linking formal strategic priorities to implementation guidance
Risk-analysis and targeting criteria	Indirectly visible through reports and interview accounts, not reviewed as a formal internal instrument	Important for examining risk-based planning and targeting logic
Organisational charts	Available through public documentation and organisational descriptions	Useful for understanding planning governance and co-ordination structures
Descriptions of digital systems supporting inspections and reporting	Reviewed through public materials and interview triangulation	Highly relevant for understanding digitalisation as an enabling factor

Appendix E: Full Thematic Analysis

Table E1: Full Thematic Analysis Framework

	Initial code	Main theme	Sub-theme	Analytical meaning	Related RQ	Indicative evidence / respondent example
1	Annual planning cycle	Strategic planning as a formal annual process	Formal yearly cycle	Strategic planning is understood as a recurring annual process with beginning, target-setting, implementation, and year-end review.	RQ1	Several participants described a clear annual cycle that starts with target-setting and ends with the annual report
2	Planning "locks" in first trimester	Strategic planning as a formal annual process	Timing of formalisation	Planning becomes more concrete and formally fixed during the first months of the year, often around March–April.	RQ1	Interviewees linked the finalisation of the cycle to the ministerial act on inspection numbers
3	Ministerial target-setting	Strategic planning as a formal annual process	Formal target-setting	A central feature of planning is the annual numerical target for inspections.	RQ1	The annual target for inspections was described as a core planning anchor
4	Intermediate adjustments during the year	Strategic planning as a formal annual process	Flexible replanning	The annual cycle exists, but practical adjustments also occur during the year due to complaints, incidents, or thematic priorities.	RQ1, RQ2	Participants referred to ad hoc actions and thematic campaigns beyond the annual framework
5	Centralised planning hierarchy	Governance of planning	Top-down planning	Strategic priorities are mainly shaped by the Governor, the General Director, and planning/co-ordination directorates.	RQ1	Many participants described planning as centrally driven and hierarchically structured
6	Selective lower-level input	Governance of planning	Bottom-up refinement	Although mainly centralised, planning is not entirely closed to proposals, operational knowledge, and local adaptation.	RQ1	Some participants reported proposals or local refinement by inspectors and regional actors
7	Planning and coordination units	Governance of planning	Organisational planning infrastructure	Dedicated planning and coordination units support the governance of the planning process.	RQ1	The role of planning/co-ordination directorates and co-ordination departments was repeatedly emphasised
8	Annual inspection programme as core instrument	Strategy implementation through operational programming	Core operational vehicle	The annual inspection programme is the main instrument through which strategy is translated into operational action.	RQ2	Multiple respondents explicitly identified the annual inspection programme as the core planning instrument
9	Strategy translated into campaigns and assignments	Strategy implementation through operational programming	Operationalisation mechanisms	Strategic priorities become concrete through campaigns, instructions, assignments, and sectoral actions.	RQ2	Participants described implementation through operational actions distributed across sectors and areas
10	Complaints and sectoral risk as inputs	Strategy implementation through operational programming	Operational targeting inputs	Complaints, sectoral risk, accidents, and past violations shape operational priorities.	RQ2	Inputs such as complaints, risk sectors, and past non-compliance were repeatedly mentioned
11	Risk analysis and BI for targeting	Strategy implementation through operational programming	Data-supported targeting	Digital data, risk analysis, and Business Intelligence are increasingly used to target inspections more precisely.	RQ2, RQ4	Interviewees referred to BI, ERGANI, and processed data as inputs for future priorities
12	Quantity versus quality	Persistent implementation trade-offs	Depth vs volume	The most recurrent trade-off concerns the tension between meeting inspection numbers and conducting deeper, more meaningful inspections.	RQ2, RQ3	Participants described this as a daily dilemma in inspection work
13	Easy vs difficult cases	Persistent implementation trade-offs	Case selection tension	The pressure of numerical targets may encourage easier or faster cases over more demanding ones.	RQ2, RQ3	Some respondents explained that operational choices may shift toward what is easier to complete and count

14	Prevention vs sanctioning	Persistent implementation trade-offs	Enforcement philosophy	Implementation reflects tension between preventive guidance and punitive enforcement.	RQ2, RQ5	Participants described HLI as combining preventive and sanctioning roles, but with recent movement toward stronger enforcement
15	Need for work regulation / inspection manual	Persistent implementation trade-offs	Procedural support gap	Repeated calls for a formal work regulation or inspection manual indicate a need for clearer procedural guidance.	RQ2, RQ4	Several interviewees argued that a regulation/manual would help manage recurring dilemmas more systematically
16	Number of inspections as dominant KPI	Performance monitoring dominated by quantitative indicators	KPI concentration	The main KPI is the number of inspections completed in relation to the target set.	RQ3	This was the clearest and most repeated finding on performance monitoring
17	Quantitative indicators seen as clear and objective	Performance monitoring dominated by quantitative indicators	Strength of existing KPIs	Numerical indicators are valued because they are simple, comparable, and widely understood.	RQ3	Some interviewees defended inspection counts as a useful baseline in public-sector measurement
18	Output bias in measurement	Performance monitoring dominated by quantitative indicators	Limits of current KPI logic	Current KPIs capture activity more easily than quality, compliance, or broader outcomes.	RQ3	Participants argued that the system measures what is easier to count rather than what is most meaningful
19	Annual and periodic reporting routines	Performance monitoring dominated by quantitative indicators	Reporting practice	Reporting is regular and formal, mostly annual but sometimes quarterly or action-specific.	RQ3	Interviewees referred to annual reports, periodic updates, and formal reporting processes
20	Performance information used mainly for reporting	Weak performance-information use	Accountability over learning	Performance information is used more for annual reporting, visibility, and accountability than for active managerial redesign.	RQ3	Several respondents said that performance data support reports and public presentation more than internal strategic change.
21	Feedback delay	Weak feedback and organisational learning	Slow return of results to planning	Operational results do not return quickly enough to the next planning cycle.	RQ5	This was repeatedly described as one of the biggest gaps in the system
22	Information exists but is underused	Weak feedback and organisational learning	Underprocessed data	HLI produces large volumes of data, but these are not always processed in time or translated into planning decisions.	RQ5	Participants noted that the problem is not lack of data, but lack of analysis and timely managerial use .
23	Organisational learning through selected cases	Weak feedback and organisational learning	Issue-specific adaptation	Learning and adaptation do occur, but often selectively, around specific issues such as undeclared work, delivery workers, or retail.	RQ5	Several participants gave examples where field experience altered targeting or priorities in a specific domain
24	Human resource constraints	Constraints and enabling factors	Staffing and capability	Strategic implementation is limited by insufficient staff, uneven capability, and training needs.	RQ4	Human resources were one of the most recurrent constraints identified
25	Time as operational constraint	Constraints and enabling factors	Time for documentation and follow-up	Time pressure affects the depth, documentation, and follow-up of inspections.	RQ4	Some participants stressed time as a distinct constraint, especially for complex cases
26	Legal complexity and dynamic labour market	Constraints and enabling factors	Legal environment	Planning and implementation are affected by changing labour-market realities and legal complexity.	RQ4	Participants emphasised that labour law evolves slowly relative to the market and compliance problems
27	Digitalisation as key enabler	Constraints and enabling factors	Digital strategic capacity	Digital tools are seen as one of the strongest capabilities of HLI and a major enabler of targeting, traceability, and monitoring.	RQ4	ERGANI, digital work card, tablets, and BI were repeatedly described as central improvements
28	Coordination with other bodies	Constraints and enabling factors	Inter-organisational dependence	Effective planning and implementation often require cooperation with other public bodies, which remains difficult in practice.	RQ4	Respondents referred to fragmented mandates, interoperability issues, and scheduling problems in cross-body coordination.
29	Lack of medium-term planning	Strategic planning as a formal annual process	Annualisation of planning	The system appears stronger in annual planning than in rolling three-year or five-year strategic orientation.	RQ1, RQ5	Some interviewees explicitly noted the absence of meaningful long-term planning

30	Coverage indicator needed	Performance monitoring dominated by quantitative indicators	Broader reach metrics	Participants suggested that the authority should measure how many workers are covered by inspections, not only how many inspections are completed.	RQ3, RQ5	The number of workers covered by inspections was explicitly proposed as a missing but useful metric
31	Compliance follow-up indicator needed	Weak feedback and organisational learning	Outcome-oriented metric	Participants suggested measuring compliance after inspection through reinspection or digital follow-up.	RQ3, RQ5	Interviewees proposed follow-up or compliance indicators based on later checks or digital verification

Kourenta Eleftheria, Strategic Planning within the New Public Management framework in Independent Regulatory Authorities in Greece: A case study of the Hellenic Labour Inspectorate

Author’s Statement:

I hereby declare that, in accordance with article 8 of Law 1599/1986 and article 2.4.6 par. 3 of Law 1256/1982, this dissertation is solely a product of personal work and does not infringe any intellectual property rights of third parties and is not the product of a partial or total plagiarism, and the sources used are strictly limited to the bibliographic references.