

MANAGING ORGANIZATIONAL CULTURE IN A PROCESS OF CHANGE IN THE STRATEGIC MAP OF THE CEARA STATE TREASURY SECRETARIAT

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ABSTRACT

The objective of the present study is to understand the organizational culture management in a process of change in the strategic map of the Ceara state treasury department in Brazil (Secretaria de Fazenda do Estado do Ceara). The theoretical framework places culture in organizational studies, approaches culture and organizational change from the perspective of the Schein's model, and deals with culture in Brazilian public organizations. Methodologically, the qualitative approach was used and a case study was carried out. Semi-structured interviews were conducted with eleven contested servers in December 2014, direct observation and documentary analysis, with subsequent triangulation. The results indicate that there is still resistance to the new strategy, and the collection culture is still well rooted in the organizational culture.

Keywords: Organizational Culture, Organizational Change, Schein's Model, Public Administration.

INTRODUCTION

The adoption of socially responsible practices is already part of the routine of many types of organizations, from the most varied sectors of economic activity, in the various regions of the country, regardless of size and type of society. The assertion bases on the research conducted by (Peliano & Pinheiro, 2006), which brings data collected from 9,978 national for-profit companies with one or more employees from 2000 to 2004. The research demonstrates that the adoption of practices based on principles of management based on ethics, citizenship, sustainability, transparency, is increasingly becoming part of the organizations' strategic planning.

However, the issue is not restricted to the business sector, since, within the public sector, governmental organizations have actively participated in this process, including the creation of governance structures especially to address the issue (Mazikana, 2014). When international organizations began to discuss the United Nations Global Pact, designed to socialize management tools and other resources to foster sustainable business models, public administrations realized that their public policies could be linked to socially responsible actions (Dias, 2012).

According to the latest Strategic Planning (Ceara, 2011), SEFAZ-CE (Secretaria de Fazenda do Estado do Ceara) included a new perspective in its strategic map: social and environmental responsibility. From then on, it began to have as its mission "to capture and manage the financial resources for the sustainable development of the State and to promote fiscal

citizenship". There is a change of attitude when the organization ceases to be responsible solely for the collection of financial resources and is also responsible for its sustainable development and the promotion of citizenship, through actions directed at its internal and external public (Hundrea & Tripon, 2016).

This shifting of stance in a public organization can mean a break with traditional models in an attempt to become a more flexible and entrepreneurial organization capable of delivering faster and more efficient responses to the numerous social demands (Torsello, 2016). In modern society, where the evolution of cultural values is a characteristic, public organizations take longer to assimilate the transformations and innovations that take place, due to an ingrained dynamics and bureaucracy. Pires and Macedo (2006) deal with this dichotomy between the "new and the old", where on one side the forces of bureaucracy operate contrary to the organizational changes, and the forms of operationalization of the state apparatus, usually for the purpose of maintaining economic and, on the other hand, innovative forces operate (Meng, 2014).

Schein (2001, 2009) states that the culture of an organization is very broad and complex. For a study on organizational culture to be carried out is necessary to have some problem or a particular question to be studied. The author explains that, over time, certain cultural certainties about the organization's primary purpose, mission and strategy are developed. When these cultural certainties are neglected in trying to make some changes, the responses can happen in a way or at a speed not desired by the organization.

Given this context and assuming that culture is an important requirement for the success of a strategy, the objective of this research is to understand the management of organizational culture in a process of change in the strategic map of the State of Ceara's treasury department. The realization of this study is relevant because knowing the organizational culture can be an alternative to determine the behavior, the understanding of the facts, the perception of the individuals' and the studied group's values. The cultural elements captured in the study of organizational culture can also determine the company's strategy, objectives and mode of operation (Schein, 2001).

Without pretension to exhaust the subject, which is being increasingly discussed in the academy and still has much of novelty, this research constitutes an advance in the field of organizational studies, since it contributes to the apprehension of the deepest and most unique aspects of a public organization's culture, in a context of change, and may also contribute to the aspirations of its society.

Placing Culture in Organizational Studies

The concept of culture reveals great elasticity and even conflicting approaches within anthropology, which encompasses from the way of acting, feeling, doing, behaving or thinking shared by a group of individuals, from certain unconscious symbolic logics (Torsello, 2016). It may also reveal points of convergence. One of the common points of the concept is that culture is intrinsic to the collective, to a particular group, and cannot be attributed to an individual (Levin & Rebelo, 2011, Mintzberg & Ahlstrand & Lampel, 2000).

According to Torreão (2007), in organizational studies the term organizational culture has its origins in structural contingency theory, when Lawrence & Lorsch (1973) try to demonstrate how companies must vary to face changes in the external environment, adapting to new contingencies. In this perspective, culture is seen as an instrument for the improvement of organizations, and its concept is more closely related to the organizational development movement (Baird & Harrison, 2017).

Smircich (1983) explains the wide variety of approaches to organizational culture, attributing this plurality to the underlying assumptions of each researcher. The author attempts to map this field of knowledge, defining the two main trends that guide the studies. The first is associated with the functionalist or objectivist perspective and encompasses the research that defines culture as an organizational variable - something that the organization has. This tendency has a normative objective, and the cultural traits can subsidize the development of business strategies. The second tendency is associated with the phenomenological or subjectivist perspective and encompasses the research that approaches culture as a metaphorical root - something that the organization is. In this approach, organizational culture is a social phenomenon derived from the anthropological concept of culture, being analyzed through its expressive, ideational and symbolic aspects that enable shared action (Meng, 2014).

This study can be inserted in the first perspective, more managerialist with functionalist inspiration, because it is believed that the organizational culture can be managed and transformed.

Culture and Organizational Change from the Perspective of the Schein Model

For culture to begin, Schein (2009) argues for the need for a leader, usually the founder, who imposes his own values and assumptions on a group, conditioning the cohesion of its members through shared behaviors and attitudes. For the author, managerial ability is a mechanism of cultural formation and charisma is a form of this ability to manifest, since it arouses the trust not only of the members of the group, but also of the external public.

Schein (2009) argues that only the beliefs and values passed on by the leader, which lead individuals to engage in joint activities and share experiences that make the company successful, reducing the anxiety of its members, can be part of the culture. In the initial stage of formation of an organization, these factors constitute the "basis of member identity and the psychosocial 'glue' that unites the organization" (Schein, 2009, p.273). This corroborates with this statement the study by Pastrana and Sriramesh (2014), which brings the result of 75.5% of respondents indicating the Chief Executive Officer as the main taker of the decisions of Environmental Social Responsibility. This result demonstrates that the CEO's personal beliefs and characteristics are invariably transmitted to the organizational culture and reflected in the corporate actions of these organizations.

Massaras, Sahinids, and Polychronopoulos (2014) argue in their research that organizational culture helps an organization's members to form a sense of identity, which in turn leads to a sense of commitment to something greater than simply individual concern. It also makes them believe that the organization they belong to is different from the others, presenting particular and distinct characteristics of the others (Suzuki, 2013).

In an attempt to explain a field of knowledge, the model of Schein (2009) can be considered a starting point, considering the organizational culture as the result of the dynamics of a given organization, starting to refer to various studies on the subject, both qualitative, As well as quantitative. From the moment an organization reaches its middle age and its maturity, beyond the influence of a leader, culture emerges from two other elements: the learning experience of its members and new beliefs and values introduced by new members (Schein, 2009).

Meyerson & Martin (1987) argue that organizations do not have extremely rigid, homogeneous and impenetrable cultural elements, but constituted by subcultures in which members share values as well as a set of distinct interests. Because organizational culture is based on values shared by its members and the interpretations they make of internal and external

environments, such interpretations can generate divergent understandings and lead to the emergence of subcultures, related to the assumptions of particular groups or individuals (Park & Lunt, 2017).

Morgan (1996) addresses this heterogeneous aspect of organizational culture, motivated by differentiated value systems among its members, competing with each other, creating a mosaic of realities rather than a uniform organizational culture. The author states that these subcultural divisions are very common and that these values may diverge between the social and ethical groups that make up an organization, giving rise to differentiated patterns of behavior and the emergence of a cultural war between these groups, which would be countercultures (Kim & Han, 2017).

As society is always in transformation, not being a product ready and finished, these changes provoke new questions, and consequently, new reactions arise from this movement of uncertainty, from this dynamicity of the elements and also motivated by the existing social pressures (Srour, 1998).

Motta (1991) argues that any change consists of a threat to the values, conceptions and ways of acting of group members. Thus, even if the company's technical and operational areas are prepared for change, if values are not present from the managerial perspective and the organizational culture is not prone to change, it will result in failure.

Culture in Public Organizations in Brazil

More remote studies of Brazilian culture have contributed to understanding its more present and striking aspects. Traits derived from its colonization by adventurers, popular Catholic religiosity, surface intellectual and literary life, geography that fosters isolation and individualism, lack of work worship, the heterogeneity of its people, the desire to take advantage of the state, the trickery and the Brazilian way were some of these aspects (Azevedo, 1958, Barbosa, 1999, Hollanda, 1989, Moog, 1981 and Ribeiro, 1995).

Organizational culture cannot be understood as dissociated from national culture (Hofstede, 1991; Prestes Motta, 1997). As organizations are systems that are part of a larger society, it is always influencing and being influenced by those.

"People who work in organizations is agents that contribute to this constant exchange, and their values are components for the formation of the organization's culture" (Pires & Macêdo, 2006, p. 87).

The Portuguese colonizer adopted an unequal, discriminatory and even inhuman treatment in its relations with Indians and slaves. In the case of Brazilian culture, the slave-owning past is a scar that is difficult to forget and is closely related to the idea of rejection, and as a consequence of the pursuit of citizenship (Prestes Motta, 2008).

Another unfavorable feature of Brazilian public culture is patrimonialism, which has served, according to Ramos (1983), to designate the culture of appropriation of what is public by the private, generating confusion between these two terms. The State is at the service of private interests, in an investee in favor of the interests of capital. Weber (1999) conceives of patrimonialism as a decentralized structure, with territorial division of power between its loyal and consanguineous subjects.

Brazilian history shows that the structure of patrimonial power was inherited from its ancestors, due to the colonial structure established in the territory, when the lands and other riches of the royalty were confused with the patrimony of its ruler, demonstrating a strong

interrelation between the State and their individuals (Faoro, 1958). Although patrimonialism predominates in Brazil in the colonial, imperial and Old Republic periods, to this day this characteristic trait can still be found in Brazilian public practices. Falcão-Martins (1997, p.175) affirms that "the State and the Brazilian public administration were born patrimonialists".

Historically, government actions in Brazil have taken place cyclically. At times, the State outlines an opening for the fulfillment of social demands, such as employment, health and education, promoting an environment more conducive to increasing the efficiency of public administration, as was the period from 1930 to 1945, as well as the other moments, the state closes, as in the case of the authoritarian period, when there was a greater state intervention in economic and social life, generating a model characterized by high centralization and high bureaucratic complexity (Diniz, 1978, 1986, 1992, 1994).

According to Pires and Macêdo (2006), the Brazilian public administration is inserted in a game of arm-wrestling. On the one hand, the forces opposing change and new ways of conducting the state apparatus, under the influence of the bureaucracy in its corporative and centralizing sense, differ from those proposed by Weber (1999). On the other hand, there are innovative and modernizing forces that seek to implement a culture of flexibility that favors an efficient performance, in a context of rapid transformations (Torsello, 2016)

Such a conflict demonstrates the complexity of the organizational culture, revealing the visions of what the organization is and what it should be (Saraiva, 2002). On the one hand, the bureaucracy consistent with the logic of a closed system, and on the other, the need for a closer approach to the market in order to meet the demands of the citizen, reveal the contradictory nature of public organizations.

Since Bresser-Pereira (1996) proposed that the modernizing trajectory of the Brazilian public administration should be replaced by bureaucratic management by management, breaking with the models Management and introducing a new culture. In this form of administration, the State must redefine its functions, as a way of responding to social anxieties of cost reduction and increased efficiency, but at the same time it functions as a form of political legitimation of the Social State, moving away from the neoliberal idea of reducing the size of State (Bresser-Pereira, 2010).

This modernizing trajectory on the way to a public administration of excellence is hampered by the contrary force of politics, "given its condition as bearer of patrimonialist influences and yearnings" (Falcão-Martins, 1997, p.172). Thus, reactions to changes in a public organization can be studied from the values and interests of certain groups that occupy instances of power, form a subculture, and exert influence over the other members, which form another subculture.

Carbone (2000) points out some factors that may hinder this path: bureaucracy, which implies a thickening of administration and a lack of focus on the needs of individuals; Authoritarianism, due to an excessively vertical hierarchical structure; Centralization, due to the previous characteristic; Aversion to entrepreneurial initiatives, showing the unwillingness to oppose the current model; Paternalism, with the distribution of positions and commissions attending to dominant political interests; The idea of taking advantage of State business, leading to dubious ethics, nepotism, physiology, patronage and generalized intermediation of favors and services; and Reformism, due to administrative discontinuity.

Schein (2009) argues that in a mature or old organization, when culture is already heavily entrenched in routines, it is sometimes necessary to replace the more resistant staff of change. In public service this situation is less likely to happen because of the stability of the public servant.

Amaral (2008, p.15) argues that it is necessary to transform the stability factor of an impediment so that the changes happen, in a booster so that they take effect. "Use stability as a form not of stagnation but as security to experience evolution and enable improvement. As there is no risk of dismissal, the professional can dare and evolve without fear".

In contrast to the factors that may hinder change, Carbone (2000) also lists those who can leverage it: flexibility, mobility, mutability, high creativity, favoring coexistence in a scenario of permanent change and ambiguity in social relations; Good intercultural coexistence, creating good perspectives of coexistence in a globalized scenario; And joy, sympathy, festivity, favoring informal relationships, development of informal leadership and a good working climate.

METHODOLOGICAL PROCEDURES

The present work is based on the model of Schein (2009), in order to capture the cultural elements present in the organization under study, but does not disregard the recommendations of other scholars in the area, aligned with the perspective of the first one, that can contribute to reach the Objectives. The author suggests that because of the complexity of studying culture, it is necessary to triangulate the available methods. It also alerts researchers to overcoming all preconceptions about right and wrong about an organization's culture and simply admits that it exists. Jaime Junior (2002) affirms that each organization has cultural elements different from the others and, for that reason; there are no "true" cultures, neither strong nor weak cultures, simply different versions.

As for the methodology, a qualitative approach of descriptive character was adopted (Vieira, 2006). The qualitative approach is justified by the advantages of understanding the complexity of the phenomenon studied and of the whole process (Mesquita et al., 2014); deepening factors that contribute to its constitution and seeking revealing evidence (Mesquita & Matos, 2014).

The objective of this research was to understand the management of the organizational culture in a process of change in the strategic map of the State Treasury Department of Ceará. Thus, with regard to the typology proposed by Merriam (1998), it is classified as a case study. The author explains that the knowledge produced by the case study is different from the others, since it is more concrete and less abstract, more contextualized and more interpretive. In this type of research it is impossible to separate the phenomenon from the context. It can be characterized as being particularistic, because it deals with a particular situation or phenomenon, descriptive, because it makes a rich description of the phenomenon, and heuristic, because it tries to find the reasons of the problem and its solutions.

Data collection was assimilated to that of a bricoleur (Denzin & Lincoln, 2006). Data were collected through interviews, direct observation and documents, always seeking the contradictions between discourse and practice. The data collection was done through semi-structured interviews conducted individually, recorded in mechanical means with the permission of the interviewee. It is justified by the better understanding and compilation of the data collected, both through documents and observations.

As for the size of the corpus for qualitative research, Bauer & Aarts (2002) argue that there is no specific rule, all depending on the researcher's objectives and the number of representations that one wants to characterize. Expand the corpus of data until no more variety is discovered, this is the saturation point and where the corpus ends, and this was the criterion for closing the interviews in the present work.

Eleven semi-structured interviews were carried out in December 2014. All the interviewees are SEFAZ-CE (Secretaria de Fazenda do Estado do Ceará) bankers, with the oldest completed thirty-three years of organization and the youngest with four full years of organization in 2014, when the interviews were carried out. The interviewees carry out their activities in the most varied areas of the organization: taxation, collection and inspection.

Participants of the interviews were female servants of declared gender: male and female. However, in order to ensure the preservation of the identity of the interviewees, linked to the secrecy of the information provided, the research did not identify the participants' names and left all the speeches in the male. In the present work, the interviews totaled ten hours and twelve minutes of recording and all were transcribed in their entirety.

Data were also collected through direct observation. According to Patton (2002), the first order of observation is to describe the scenario from a physical environment. The author acknowledges the importance of the interview, but considers the observation essential to understand the phenomenon, providing important data about the social environment. It also alerts the researcher to what is not happening, capturing contradictions between discourse and practice. During the research, there was a direct and systematic observation of meetings, seminars, celebrations, among other events that the researcher could make present and that contributed to the objectives of the work. Schein (2001, p.39) argues.

"If we really want to understand culture, we must go through a process that involves systematic observation and conversation with the members of the company, to make the unspoken certainties explicit."

Data collection through documentary research utilized secondary data from the organization itself, such as: reports, newsletters, books and institutional research.

As for the data analysis, Bauer & Gaskell (2002) point out the importance of transcribing interviews and they argue that they require time and effort and are aimed at seeking meaning and understanding. More than a purely mechanical process, analysis depends on creative intuitions. In the present work, the interviews totaled ten hours and twelve minutes of recording and all were transcribed in their entirety.

The data processing was done from the content analysis, approaching the proposal of Bardin (2012), seeking, throughout the work, to perform the interpretation of these, relating to the theoretical perspective adopted and other information collected in the documents. The technique is justified by its main intention, which is to infer knowledge regarding the subjects studied, using indicators not necessarily quantitative.

ANALYSIS OF RESULTS

Organizational Subcultures: Several SEFAZ (Secretaria De Fazenda Do Estado Do Ceara) within a SEFAZ

During the survey, SEFAZ-CE had approximately 1,550 active employees, divided into three main areas: taxation, collection and inspection. It also has several units in the capital, developing the most varied activities, both in the elaboration of standards, attendance to the external public, and inspection of establishments and transit of goods, administrative judgment of the tax processes, among many others that complement each other. It also maintains units within the State, responsible for serving the external public, in addition to the units of border control posts with other States of the Federation and others in intermediate and strategic cities. This

complex context favors the creation of subcultures, easily perceived by the interviewees (Torsello, 2016).

We see many subcultures. We have subcultures of position, we have geographical subcultures, interior and capital, we have subcultures of activities, and for example, the activities of the media, transit, audit areas. Then sometimes we say: is it another SEFAZ? We have many SEFAZ in here. Even the term that we are going to communicate has to fit that group. Within a unit you have subcultures. With the entry of these new colleagues from the last contest, during the first two or three years, we experienced cultures of beginners and veterans. There are projects and programs that bring these subcultures together. They move these subcultures in the same direction. That's when you think you have a subculture alone. Because despite these differentiations, there are certain issues that the SEFAZ arms and walks along. That's everyone. And you think it's just one organism. (Interviewee 07).

When the interviewee says that "there are projects and programs that unite subcultures," he reinforces Schein's (2001) perspective that an organization can present shared missions and strategies, although its subunits are organizing in different ways in their efforts to accomplish them.

In the specific case of transit of goods, we understand that it may even be on the fringes of all SEFAZ proceedings. Because traffic, in addition to the activity itself, which is already peculiar, is what makes it there a unit or a category of employees with very specific activities. But that created a very strong identity. (Interviewee 09).

I realize many, in every Secretariat. For me it was an apprenticeship. Do the itinerant tax education, visit the indoor units. I felt in several different SEFAZ. Other realities. First the question of cultural levels, the question of knowledge, of self-esteem. On the other hand people very open. Arranged. (Interviewee 11).

These statements corroborate Morgan's (1996) vision, that approaches these differentiated value systems among their members, competing with each other, creating a mosaic of realities rather than a uniform organizational culture, revealing the heterogeneous aspect of organizational culture (Baird & Harrison, 2017).

When it comes to the 1990s, Interviewee 08 informs that there were several Secretariats within SEFAZ. However, there was little interaction and much mastery of power.

There were several secretariats at SEFAZ. The supervisory secretariat, the collection office, other financial secretariats. Each department was like a secretary. And it was very difficult because there was no interaction between the parties. And there was a realm of power inside, huge. Who had more prestige with the secretary? This generated many conflicts. (Interviewee 08).

The speech reveals the divergences and inconsistencies between subcultures; approaching what Leite-da-Silva et al (2006) denominate as countercultures, revealing the other perspective of culture, not the consensus, which is the perspective of fragmentation.

Communication of the New Strategy

During the interviews, the members of the organization said they learned of the change in the strategic map, in 2011 Strategic Planning, through the official vehicle of the institution, the SEFAZ Newsletter. The disclosure was also made in regional meetings, mainly in order to communicate to the servers working in the interior units, and in the Meeting of Managers, a periodic meeting held with high and medium management.

Regional meetings were held for us to publicize this Strategic Planning, how it was done, what the methodology was, what were the layers and all the projects SEFAZ was proposing to carry out. And using the tools that we have: Informative SEFAZ and some meetings that are done periodically, which they call the meeting of managers. (Interviewee 05).

Communication is a big problem in the organization. The official instrument did not follow the dynamics of the new media, thus failing to meet the new expectations of the servers. Because they do not dialogue with the server, they do not listen to the base and neither stimulates the participation, they cannot have effectiveness.

Here in the house there is a big communication problem. After this Strategic Planning is closed, at least the basis, who are we, how do we know about it? When the projects come to you, you have to contribute them. And it just came. I honestly think this communication problem is very serious. It stays there in management, only. (Interviewee 03).

In addition to the forms described above, the organization also promoted a sensitization seminar in 2014. However, it acknowledges that it has not yet been able to raise awareness of the organization's members.

We have to raise awareness. We already had a seminar last year that we did the sensitization. We have already done research, we have some actions. But they are punctual. The last decision, is that at the beginning of next year, once presented to the management the importance and the management adhering, is to do this in a more institutional way. Unfold for all areas. And there you have a great job of HR. (Interviewee 07).

An innovative, important action. I think it comes to reveal a little of our new role. We have to really have our job; it requires this concern for sustainability, concern for environmental controls, including promotion. It needs, I think, an institutional policy to support all these initiatives. (Interviewee 09).

In many cases, education and training are the only ways to convince an organization's employees of the need to learn to perform their activity differently. "Change programs often need to start with educational efforts that spend time and energy" (Schein, 2001, p. 122). Many respondents corroborate this thinking and see the importance of empowerment to achieve the new goals.

Every change of culture passes through information. So often people are tough, not because they are bad, no. Simply because she does not see the importance of it. So the HR areas, which forms and informs, it has a whole commitment work to raise awareness. So, it has a long way. And I believe that the area of HR, it already has by its essence this mission of breaking mental models, breaking paradigms, changing the culture. (Interviewee 07).

Set aside one hour in each training so that people can make a disclosure. I think that when you occupy a space, where you have a group meeting, or because of a qualification, or if you bring that to a disclosure there, I think the effect is even better than just in the Newsletter. Even because the News is already news of an activity, a course that was done, an event. And if you did this in the courses, you would explain what the project is, why that layer. (Interviewee 05).

Schein (2001, 2009) addresses education and training as sources of disconfirmation. In a very old organization, such as SEFAZ-CE, resistance to the new is much greater and brings much more anxiety, because its culture of raising funds is very much rooted in its structures and routines. In this case, it is not enough to learn something new, you must first unlearn the form that has always been done and learn differently. And this change, according to the author, is not really easy.

This great difficulty that we have here in SEFAZ is that many think that we will stop collecting and will work only in the social. (Interviewee 02).

We have people in the Cabinet who believe in him and the next room does not believe him. Then you go to CATRI [Tax Administration Coordination]. You have a coordinator who fights for him and the neighborhood neighbor thinks it's not for us to be taking care of it. So the action is still timid because people did not understand the importance of the program. (Interviewee 07).

When you arrive with any project that does not aim at tax collection, its increase, the performance of the collection, people say: no, this is not our business. This is our beach! Wake up! (Interviewee 03).

At the same time as society demands less social inequality, greater fiscal justice and greater care for the environment, the organization is faced with the need to change its values, its beliefs, and its customs in order to survive. And, despite this anxiety to survive and to have to learn something new, when people are faced with the need to unlearn, it creates a lot of anxiety. Schein (2001) explains the reasons: first, because while learning something new, the server may fear being temporarily incompetent; second, because changing attitudes, values and behaviors, he fears losing his sense of identity, losing prestige and power; third, for fear of losing one's own group identity, and; finally, because he fears being punished by the organization itself.

Dichotomy Between the Old and The New

In the public service, Pires & Macedo (2006) deal with the dichotomy between the "new and the old", where on one side bureaucratic forces operate contrary to organizational changes, and innovative forces operate on the other. In the case of the change in the strategic map of SEFAZ-CE (Secretaria de Fazenda do Estado do Ceara), the organization has difficulties to follow the rapid changes of society and has difficulties to manage the contradictions between the culture and the organizational changes (Kim & Han, 2017). While changes require speed in order to respond to new challenges, culture is slower, as it does not admit of abrupt or authoritarian ruptures (Bergue, 2010).

We are taxed in the 1980s, thinking about the 21st century. (Interviewee 10).

It makes a very drawn contest. Today, every day, it requires a lot of matter. So I think people need to value that study. Enough here is a doldrums, a doldrums. Boys who, still young, full of gas. I think they have other pretensions, to do something different. Wanting to propose. Wanting to live their work differently. (Interviewee 06).

There is the social state, which demands our participation and that is fulfilled, but sometimes we want to implant the social state with the tools of a liberal state. It is the dead, who has not yet been buried, who wants to rise again, and we, for the sake of accommodation, resist the new, and do not let the new arise. It is the new that wants to appear and the old, unburied, that does not let the new arise. it requires changes of mentality. And that's not easy, changing mindsets within the organization. But sometimes, organizational models are still of a past structure. By virtue of the culture still patrimonialist, still clientelistic, of the nepotistic culture, of our past models. After all, there are 500 years in Brazil of division between elite that ruled and a people that obeyed. So the democracy that was instituted was a democracy that will require many changes of mentality. Because our democracy has always been like this: the people do not have to participate. And democracy without people let an elite think for the people. (Interviewee 09).

The interviews demonstrate that the servants who can see the tribute not only as a collection tool, but also as a promoter of citizenship, are trapped in the resistance of those who remain conservative, in the face of entrenched dynamics and bureaucracy, resistant to transformations and innovations Imposed by society to contemporary organizations (Pires & Macêdo, 2006).

Images of the Organization

This section proposes to study the second level of organizational culture, which consists of the beliefs and values assumed by the members of an organization, according to Schein's model (2001, 2009). Beliefs establish what types of behavior members of an organization can expect from each other. According to Fleury (1996), values are at a more difficult level to be observed, because they represent only the manifest values, which individuals report as the reason for their behavior, and most of the time they are only part of idealizations.

In order to capture manifest beliefs and values, the research uses Morgan's (1996) perspective and considers each interview as a mosaic, which gradually joins together to construct a reality: the image of SEFAZ-CE (Secretaria de Fazenda do Estado do Ceará), inserted in a new context Organizational, where new values emerge as promotion of citizenship and sustainable development, with social and environmental responsibilities.

Taking into account also that it is not only the cultural certainties of an organization's servants that are important to unravel its culture, but also the way it sees itself in relation to its various environments. Schein's (2001) research sought to reflect, together with the interviewees, on his new role, as a public servant, in the face of the new yearnings of society. It also sought to reflect on the future of the organization (Park & Lunt, 2017).

The Image of the Contemporary Public Server

At the end of the first cycle of the change in SEFAZ-CE's (Secretaria de Fazenda do Estado do Ceará) strategic map, and because of the resistance to the new that still predominates in the organization, the work sought to capture the image they make of the contemporary public servant in this new context of change. If they can glimpse this new role delegated to them by society, with a view to a tax whose socio-economic function is as important as its collection function.

According to the respondents' answers, the SEFAZ-CE (Secretaria de Fazenda do Estado do Ceará) server is already able to reflect on its new role. He visualizes the need for organization to open up to society, once it is its reason for being. He is not a servant of a ruler, but of the state and society of which it is a part. This new role comes from the perspective of a citizen server, promoter of this citizenship.

For those who embrace the activity of public servant, he knows that his main function is to serve the public. The name is saying. So you are here to serve society. If you are overseeing, you are not just making an infringement notice to do productivity. You are doing an oversight to also try to do a tax justice. (Interviewee 10).

Today I have a different vision. In tax education we can see that we can change through tribute. Change the perspective, the reduction of poverty. But it is also necessary that the citizen server can put all his skill and capacity, so that we can have a low level of evasion. That it can influence the issues of revenue and expenditure. We need to create a policy of social taxation, with a social and environmental bias. The citizen servant will have to be that link between

society, which has been bringing its demands, and taxation. The model of vision of the Treasury server today is already dead. The Treasury must open itself to society. (Interviewee 02).

I think the public servant, if he understands that independent of tender, independent of position, independent of salary, he understands that he needs to render a service to society. Independent of Government, independent of secretary. It is a commitment of those who are here, from those who made a contest to be a public servant, to understand the greatness of what this is. Then I think that we come to that role of the fiscal educator, the citizen servant, which I think is what most people want. (Interviewee 07).

Also, according to the data gathered through the interviews, the server must divide its attention between the collection of resources and the public expenses, since it is no use to focus on the first, if the society is not seeing the results. Therefore, the monitoring of expenditure consists of a function as important as the monitoring of collection. "As citizens are increasingly informed and more demanding about their rights, transparency in the use of public money is one of their strong claims" (Freitas, 2000, p.33).

The server farmer has a great responsibility. He has to raise the resources, to maintain the state in perfect development, aiming for the good of the collectivity. Do not just collect; you have to know how to apply these taxes. Some people may even say: the question of collection is more important than the question of expenditure. But it is of no use having a very high collection, if the drain is this way. (Interviewee 02).

The values expressed by the interviewees point to an image of a public servant who transcends the walls of the organization where he works, showing the spirit of citizenship and duty towards the society of which he is a part.

The Future of the Organization

In order to complete the image of the organization studied, the survey sought to know from respondents how they viewed the organization in the future. An organization adapted to the new context and the rapid changes demanded by society or a passive organization, which is finding excuses to stop promoting the necessary changes.

Respondents have shown that they give the necessary importance to the technological issue, but expect something more. They recognize that they are more qualified in order to tune in to these new, more automated processes, and that they are open to learning more and more. However, they demonstrate the need for the organization to invest in the human being, in the valorization of its employees, in the ethical issue, so that technology and values go in an aligned way, and the organization can recover the trust of society (Meng, 2014).

I think we can move forward. Already has the technological issue, we are advancing a lot. And if you have this bigger vision of what the fundraising really is, other than just the number, you can invest more on the ground in those projects, in those innovations. And people. SEFAZ has to be always worrying about people. For more innovative technological tools that we get, but we have to prepare our colleagues and make them work in a satisfied way. (Interviewee 05). SEFAZ is in a technologically advanced process. But in the area of human resources do not. She needs a lot to invest in the human being. Because it is no use having instruments that will give you efficiency and effectiveness if the one you are applying is not aligned with values. Have you thought if this guy had knowledge and lined up the other side? You must have values. (Interviewee 02).

Some interviewees are not so optimistic about the organization's future. They admit that changes are necessary, but they are also very difficult to materialize, taking many years and requiring many efforts. A real change of mentality.

Better, I little believe. Because things here happen so much the same way. I've heard people say that it just changes the location of the pieces on the board. A lot of people have retired. It may be that this places new people up there, and that changes the house. It's like the citizen we say: ask for the tax coupon! And he does not have the culture to ask for the tax coupon. And one day we might even get it, but it's a long year. A tough policy of awareness. (Interviewee 03).

I do not stop believing that things can improve. I believe the future is positive. I think we're walking. I know the way is slow, that is a change. And I think it's a change of mindset, it's a paradigm shift. And every paradigm shift, it is procedural. Things do not happen overnight. (Interviewee 11).

In addition to generating the necessary resources for the various public investments, it also has the function of overcoming unnecessary obstacles to economic growth, through the adoption of public policies combined with the conscious use of the tax system.

CONCLUSION

Throughout the analysis, the research has been able to identify some cultural elements that permeate the organization, which now consist of barriers for the changes to materialize and can strengthen the organization so that the new challenges are overcome and the objectives outlined by the new strategy are achieved .

Therefore, in order to achieve the general objective, which is to understand the management of organizational culture in a process of change in the strategic map of the State of Ceará's Treasury Department, the research identified the cultural elements of the organization that favor and help the process of change and those elements that become a barrier and hamper the implementation of the proposed changes. The main barriers identified were:

- a) The organization is guided by numbers, concentrating its efforts on collection, such as the collection of a certain period and the collection goals for the subsequent periods;
- b) Communication has not evolved over the years. Do not dialogue with the base. And the servers want communication to be a two-way street. They want to be heard;
- c) The organization is very hierarchical. It is believed that top management decides and the basis of the servers performs. The latter are very willing to participate in the organization's decisions;
- d) Because of stability, job security is not linked to individual competence. Most recognize that stability is a determinant for accommodation, although management can use tools to circumvent it;
- e) The organization is bureaucratic. To make a decision you need to go through many people. Besides internal bureaucracy, it still suffers from bureaucracy in other organs of public administration, when there is a dependence on this other to solve a problem;
- f) Individualism predominates in the organization. Members find it difficult to join. They think "this is not me. The government that has to do ";
- g) The members of the organization are very conservative and very resistant to the new. It is still believed that privileging the social and the environmental disrupts the development of the state;
- h) The administrative discontinuity may hinder the execution of some programs and projects, as long as the organization is not prepared to face this solution.

The main elements that favor the implementation of the changes were also identified:

- a) The servers have a good degree of openness with their immediate superiors to give opinions, suggestions, criticisms, even though many of them will not yield results. This freedom makes you feel partakers;
- b) Today's Treasury's server is more empowered and prepared because of the training opportunities offered both within the organization and also because of the opportunities for outside training and graduate courses at universities. This exchange of experiences and knowledge contributes to a better quality of the public servant. He is also willing to learn new themes and always improve;
- c) The servers are already able to reflect on their new role and the challenges inherent in it.

Schein (2001, p. 93) argues that "in most attempts at organizational change, it is much easier to approach culture-strengthening than to overcome impediments through cultural change." In a mature organization such as SEFAZ-CE (Secretaria de Fazenda do Estado do Ceará), when environmental transformations demand new and rapid responses, the collection culture can be a strong barrier to learning and the internalization of change. Joining with the strong resistance that exists to receive the new and this really be part of the organizational culture, as some interviewees say: "getting in the blood", "running in the vein", approaching the cultural elements that favor change, often makes the best alternative.

As the culture is profound, for being the essence of the organization, it is extensive, because it exerts influence on all its aspects, and is stable, giving meaning and predictability to its members, offering them security, the research tried to escape superficiality and First impressions on organizational culture and know its deepest level: the basic fundamental assumptions.

Because the basic fundamental assumptions of organizational culture are invisible, and ultimately become unconscious, knowing them can help the organization avoid wasting time and resources on projects that are out of alignment with their deeper realities, making them unsustainable in the long run, leading the organization to draw up strategies aligned with the cultural elements that will strengthen the process of change, minimizing the resistance within the organization.

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