**ABSTRACT**

**Objective:** The smart city is defined as a mix of urban strategies aimed at optimizing and innovating public services. Current cities are hybrid and affected by complex systems with inter-institutional collaboration. This study aims to understand which variables are most present and important according to the literature review and comparative analysis of two case studies.

**Methodology:** The authors have chosen the emerging smart city of Turin and Lugano to conduct a cross-analysis based on the matrix proposed by Yin (2017). This research is characterized as a holistic study of multiple cases.

**Findings:** The research was carried out thanks to results produced by literature and emerging from the analysis of realities exposed, to assess the performance of projects and urban sustainability. A set of 71 indicators has been designed to assess the impacts of a smart city. 5 Indicators are related to management performance, 18 to governance and 48 to reporting.

**Value Added:** This research aims to implement the theory of information reporting by providing guidelines for indicators in inter-institutional, cross-sectoral and multi-level contexts maximising smart factors in cities and meeting stakeholder needs in a hybrid organization.

**Recommendations:** Future research is recommended to confirm the relevant indicators for stakeholders associated with communication methods.