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Kuntal Goswami & Sumit Lodhia

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# Sustainability disclosure patterns of South Australian local councils: a case study

Kuntal Goswami and Sumit Lodhia

*This article investigates the types of sustainability information disclosed by four South Australian local councils in the absence of any mandatory sustainability reporting guidelines. The findings suggest that even though standardized sustainability reporting guidelines are not in use, elements of these guidelines are reported as sustainability issues in annual reports. Our study also reveals that in the absence of any prescribed requirements, multiple overlapping guidelines based on contemporary sustainability philosophies are in use. A need for local centric guidelines is suggested, not just for the context of this study but also for other local governments, nationally and internationally.*

**Keywords:** Content analysis; Global Reporting Initiative (GRI); Sector Supplement for Public Agencies (SSPA); South Australian local government; sustainability reporting.

Conventional accounting reports are primarily concerned with disseminating information on accounting profits, cash flows and shareholder wealth, and do not present all the information required to make economic decisions in the context of sustainability (Lamberton, 2005; Alexander and Archer, 2009). Sustainability reporting highlights an organization's performance relating to economic, social, and environmental matters. With 40% of all global economic activities in the public sector domain, this sector has a significant role in promoting sustainability compared to the private sector (Ball and Grubnic, 2007). The Global Reporting Initiative (GRI, 2005) has argued that sustainability reporting is essential for public agencies because they are significant employers, providers of services, and consumers of resources, and therefore have a major impact on national and global progress towards sustainable development. The GRI has called on public agencies to lead by example in reporting publicly and transparently on their activities to promote sustainability. Despite this, the academic literature suggests that sustainability reporting practices in the public sector are fragmentary and at a nascent stage (Dickinson *et al.*, 2005).

This study investigates sustainability reporting by local councils in South Australia. South Australia is particularly interesting in

this context because it is more susceptible to the adverse effects of climate change than other Australian states (Pillora, 2010). Economic growth and social issues, such as employment, are critical in South Australia; resulting in an increasing need to embrace sustainability values and principles. Our research provides lessons for local governments worldwide, by suggesting that the lack of use of the GRI does not necessarily imply a lack of disclosure of social, environmental and economic issues. Our paper also highlights the importance of local initiatives and guidelines as a means of enhancing sustainability performance and suggests the need for a holistic and contextual reporting framework.

## **Sustainability disclosure practices: Local government perspectives**

There have been a number of attempts to develop a local government specific sustainability reporting approach (Net Balance, 2011). These frameworks aim to develop community level indicators within the scope of the activities of local councils through community consultation processes (Wiseman *et al.*, 2006). The frameworks also attempt to present meaningful and relevant indicators to local communities by integrating local social (wellbeing and quality of life), economic, environmental and governance issues—the so-called 'quadruple bottom line'

*Kuntal Goswami is a student at the University of South Australia; he has worked for different South Australian local councils.*

*Sumit Lodhia is an associate professor of accounting in the School of Commerce, University of South Australia, Adelaide, Australia.*

(QBL) reporting approach (Olesson *et al.*, 2012). The QBL is an extension of the earlier triple bottom line reporting approach with an additional focus on governance.

In the context of presenting holistic sustainability reporting in the public sector, the GRI's Sector Supplement for Public Agencies (SSPA) is one of the most accepted frameworks (Williams, 2011). The GRI released the SSPA guidelines in 2005 in order to guide the public sector on what to report as sustainability issues (Tort, 2010). SSPA performance indicators include three dimensions of sustainability—economic, environmental and social—and under each dimension a performance indicator can be 'core' or 'additional' (GRI, 2005). The GRI's SSPA framework is designed to address the reporting expectation of diverse stakeholders in the public sector. In addition to the sustainability indicators, the SSPA framework has six other indicators relating to 'public policies and implementation measures'. These indicators explain the agency's policy priorities and implementation measures related to sustainable development (GRI, 2005).

Studies focusing on the application of the GRI guidelines in local government have revealed that these reporting guidelines are in limited use due to a lack of trained staff, a lack of resources and, most importantly, lack of knowledge about the GRI guidelines (Sciulli, 2011; Williams, 2011). Furthermore, a study by Guthrie and Farneti (2008) on sustainability reporting practices of the Australian public sector revealed that in the absence of mandatory requirements to report sustainability issues, disclosures are 'fragmentary' or 'cherry-picked' and organizations usually only disclosed those GRI indicators in their annual reports that they were interested in reporting. In this regard, Ball and Bebbington (2008) argued that although in some instances the public sector is reporting sustainability issues, there is a need for a common sustainability reporting guideline for comparability. Farneti and Siboni (2011) illustrated the effect of local government guidelines on reporting practices in Italian local government and found only limited attention given to sustainability issues. For guidelines to be developed in Australian local government, further political support from both the federal and the state levels of government is needed, without which the process of change will be slow and

evolutionary (Herbohn and Griffiths, 2008).

### Local government in South Australia

South Australia has 68 local councils, which collectively these councils act as an industry. Local councils are one of the major sources of employment in the state, investment and a major provider of public goods and services. Recent estimates reveal that local governments in South Australia manage about \$10 billion worth of infrastructure, provide over \$1 billion worth of services each year, generate more than 8,000 local jobs, and play a major role in local planning and economic development (LGA, 2012). The state government has tried to follow the Kyoto Protocol in a number of ways, for example the South Australian Greenhouse Strategy 2007–2020; setting up the Premier's Climate Change Council, and their plan to reduce South Australia's emissions to 1990 levels during 2008–2012 (Pillora, 2010).

In South Australia, all councils are governed by the Local Government Act 1999 and under this Act it is the duty of each council to manage its business in a sustainable manner and to conserve the local environment. Councils are required to facilitate sustainable development and to ensure a proper balance within its community between economic, social, environmental and cultural considerations (Government of South Australia, 1999). However, there is still no mandatory requirement to publish sustainability reports. There is scope for further research specific to South Australian local councils and it is in this context that this research is undertaken to understand the types of information reported as sustainability issues in the absence of any mandatory reporting guidelines.

### Research approach

Our research used the case study method (Yin, 2009); we selected four councils (out of 68) in order to gain an in-depth understanding in a specific context. We used the categorization of the Australian Classification of Local Government (ACLG) (Mansfield *et al.*, 2008) and selected one council from four different categories to obtain diversity. Our study considered metropolitan, metropolitan fringe, regional and rural councils. Councils in each category were selected based on a number of criteria such as: largest population in that category; a similar percentage of grant and rate revenue out of the total revenue; whether

sustainability issues were disclosed. This was to ensure that all councils were on par in terms of resource availability and responsibilities to promote sustainability.

To understand how the term 'sustainability' was interpreted by the four councils, the study involved face-to-face semi-structured interviews using open-ended questions. The interview participants were selected from different hierarchical levels (directors, managers and senior officers) of diverse departments (finance, environment and sustainability, organizational development, and community services) to obtain a holistic view of the sustainability reporting practices of the councils. The study also involved content analysis of the 2010–2011 annual reports of the four councils to determine the types of information being disclosed as sustainability issues. We used the GRI's SSPA framework as a guide for the analysis of sustainability disclosure.

### Council background

We renamed the councils 'A', 'B', 'C' and 'D' to uphold the confidentiality clause of the research. However, to identify the type of council, the generic ACLG codes were added. For example, council A was identified as A (metropolitan), council B as B (metropolitan fringe), council C as C (regional) and council D as D (rural).

Council A is one of the largest metropolitan councils in the state. This council has the most socially diverse population representing 56 different cultural groups with some 30% of the population born overseas. The region is also the fastest growing commercial and manufacturing region in South Australia. Council A has a comprehensive city plan and sustainability is one of its four key goals.

Council B is situated in an environmentally-sensitive hilly area. Geographically, it is a major water catchment area for metropolitan Adelaide's water supply. Agriculture and tourism are the major economic activities. The council established a sustainability advisory group to address issues related to biodiversity, climate change, energy management, water and waste management. The council uses a triple bottom line approach in presenting its annual report to demonstrate that performance measurement goes beyond financial performance.

Council C is South Australia's largest regional city. The timber industry, tourism,

vineyards, and agriculture are the main sources of employment for the local population. The council is in the process of developing a strategy based on the Natural Step Framework.

Council D is one of the largest rural councils in South Australia. The area is famous for its vineyards. Forestry, wool, tourism, and dairy products are the other major industries. Presently the council uses the Australian Business Excellence Framework. The council is a committed supporter of the Upper Torrens Land Management Project.

### Findings and discussion

Overall there were 54 core performance indicators and 47 additional performance indicators across the spectrum (economic, environment and social) of the GRI's SSPA framework. Core indicators were the most relevant sustainability disclosures to both reporting organizations and report users, whereas additional indicators were either important performance indicators or those which meet the particular information requirements of interested stakeholders (GRI, 2005). None of the four councils published stand-alone sustainability reports nor did they follow the GRI guidelines to disclose sustainability performance. However, they did report on sustainability issues in their annual reports. Some of the identifiable and comparable economic, environmental and social indicators that were reported in the 2010–2011 annual reports by four councils are presented in tables 1, 2 and 3. Note that in the GRI's SSPA framework each core and additional indicators are coded as EC1, EN2, LA1 and so forth. This study has used these codes to plot disclosure patterns.

The GRI's SSPA has a separate category related to 'public policies and implementation measures' with respect to sustainable development. All of the six disclosures in this category were reported by all councils indicating that the importance of sustainable development was recognized at the strategic level. A comprehensive account of all disclosures by individual councils is present in tables 4 (a), (b) and (c).

Overall, we found a consistent disclosure pattern of sustainability performance indicators among the four councils. This suggests that an individual council follows or mimics the disclosure practices of other councils in order to 'fit in' with surrounding

**Table 1. Reported core and additional economic indicators.***Core economic indicators:*

- Total income broken down into capital and operating/recurrent revenue (EC1).
- Cost of all goods, materials, and services purchased (EC3).
- Gross expenditures broken down by type of payment (PA8).
- Donations to community, civil society, and other groups (in terms of cash and in-kind donations per type of group) (EC10).
- Total payroll and benefits (EC5).
- Distributions to providers of capital (this includes all forms of debt and borrowings, not only long-term debt) (EC6)
- Gross expenditure broken down by financial classification (PA9).
- Capital expenditure by financial classification (PA10).
- Describe the procurement policy of the public agency as it relates to sustainable development (PA11).

*Additional economic indicators:*

- Total spent on non-core business infrastructure development (Infrastructure built outside the main business activities of the reporting entity) (EC12).

**Table 2. Reported core and additional environmental indicators.***Core environmental indicators:*

- Location and size of land owned, leased, or managed in biodiversity-rich habitats (EN6).
- Total amount of waste by type and destination ('destination' refers to the method by which waste is treated, including composting, reuse, recycling, recovery, incineration, or landfilling) (EN11).

*Additional environmental indicators:*

- Initiatives to use renewable energy sources and to increase energy efficiency (EN17).
- Total recycling and reuse of water (EN22).
- Total amount of land owned, leased, or managed (EN23).
- Changes to natural habitats resulting from activities and operations and the percentage of habitat protected or restored (EN26).
- Objectives, programs, and targets for protecting and restoring native ecosystems and species in degraded areas (EN27).
- Total environmental expenditures by type (EN35).

**Table 3. Reported core and additional social indicators.***Core social indicators:*

- Breakdown of workforce by employment type (full time/part time) (LA1).
- Net employment creation and average turnover segmented (LA2).
- Standard injury lost days, absentee rates, and number of work-related fatalities (LA7).
- Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring (LA10).
- Composition of senior management and corporate governance bodies (including the board of directors), including female/male ratio and other indicators of diversity as culturally appropriate (LA11).
- Description of policies to manage the impact on communities in areas affected by activities, as well as the description of procedures/programmes to address this issue, including monitoring systems and the results of monitoring (SO1).
- Description of the policy for preserving customer health and safety during the use of products and services. The extent to which this policy is visibly stated and applied, as well as the description of procedures/programmes to address this issue, including monitoring systems and results of monitoring (PR3).
- Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy (PR3).
- Administrative efficiency.

*Additional social indicators:*

- Employee benefits beyond those legally mandated (LA12).
- Evidence of substantial compliance with the guidelines for occupational health management systems (LA14).
- Description of programmes to support the continued employability of employees and to manage career endings (LA16).
- Awards received relevant to social, ethical, and environmental performance (SO4).
- Description of policy, procedures/management systems, and compliance mechanisms related to customer satisfaction, including the results of surveys measuring customer satisfaction (PA8).

councils, or to compete with other city councils. This view was reflected in the interviewees' responses; they mentioned that in order to improve disclosure, their council adopted the disclosure practices of peer councils, and in some cases they even learn from the local private sector. Several interviewees highlighted the change in the sustainability reporting approach being used, and the changing trends in reporting sustainability issues. The QBL reporting approach was commonly used.

The importance of adopting a comprehensive approach to sustainability was found to be well recognized by the four local councils. Financial sustainability (an important subset of economic sustainability) was the most important priority for all councils, followed by environmental and social sustainability. The councils considered financial sustainability to be essential for maintaining and upgrading their public assets. At the same time, renewing and upgrading community assets were viewed as the key elements to upholding all-inclusive economic sustainability for local communities. The councils were also attempting to establish a link between environmental and financial sustainability in the decision-making processes within the limits of their financial resources; however, they were cautious about over committing to environmental sustainability. Out of the three sustainability performance indicators, most core performance indicators were disclosed in the economic sustainability section. This relatively higher disclosure pattern is mainly due to the mandatory application of the financial regulations in the Australian Local Government Act and the accounting standards.

In the environmental sustainability section, most of the disclosures fell under the additional performance indicators heading. The councils were in the early stages of environmental sustainability planning so most of the disclosed indicators in the environmental section related to the initiation stage. Therefore, non-disclosure of core environmental indicators is justified. However, disclosures related to waste management were reported as core indicators by all councils in the environmental disclosure section. This is because all local authorities are legally obliged to execute their waste management core function under the Local Government Act.

In the social sustainability section,

disclosure levels were mixed and fall under both core and additional indicators. Most of the disclosed core indicators related to 'health and safety', 'customer safety' and 'respect for privacy', which are in turn related to the occupational health and safety regulations, the Australian Country Fires Act, Environmental Health Act, the Food Act, the Development Act and the confidentiality provision of the Local Government Act.

Councils reported on some of the additional social sustainability disclosures (such as employee benefits beyond those legally mandated, survey results of customer satisfaction and awards relating to social sustainability performance) to show 'good' corporate social responsibility and to gain legitimacy for their actions. However, while the study revealed that the concept and scope of 'social sustainability' was not clear to most respondents, a clear distinction was made between employees and the community. For the interviewees, social sustainability was only related to community issues whereas employee-related matters were considered governance issues.

The GRI's SSPA framework is a generic public sector reporting framework (Guthrie and Farneti, 2008) and all SSPA performance indicators may not be relevant to all local authorities. Our study revealed that, although a range of multi-stakeholder specific disclosures were reported by the four councils, some important indicators were not disclosed. This highlights that, in the absence of specific requirements for disclosure, local councils are not always accountable to all their stakeholders. Non-disclosed information is as follows:

- The description of the sustainable procurement policy (PA11) (only Council A disclosed).
- The purchase of environmentally-certified goods (PA14 core).
- Most of the core indicators relating to material, water, energy, bio-diversity.
- Significant environmental impacts of principal products and services (EN14).
- Average hours of training per year, per employee, by category of employee (LA9).
- Description of policies addressing the needs of indigenous people (HR12).

Most of the respondents mentioned that currently the councils procure a certain percentage of electricity from renewable sources and they emphasised local purchases;

**Table 4 (a). Economic disclosures by the four councils.**

	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>
Economic performance indicators	Core indicators	Core indicators	Core indicators	Core indicators	Additional indicators	Additional indicators	Additional indicators	Additional indicators
Customer (taxpayers)	EC1	EC1	EC1	EC1	Nil	Nil	Nil	Nil
Supplier	EC3	EC3	EC3	EC3	Nil	Nil	Nil	Nil
Employees	EC5	EC5	EC5	EC5	Nil	Nil	Nil	Nil
Providers of capital	EC6	EC6	EC6	EC6	Nil	Nil	Nil	Nil
Public sector Expenditure	EC10	EC10	EC10	EC10	Nil	EC12	EC12	EC12
	PA8,9,10,11	PA8,9,10	PA 8,9,10	PA8,9,10	Nil	Nil	Nil	Nil

**Table 4 (b). Environmental disclosures by the four councils.**

	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>
Economic performance indicators	Core indicators	Core indicators	Core indicators	Core indicators	Additional indicators	Additional indicators	Additional indicators	Additional indicators
Energy	Nil	Nil	Nil	Nil	EN17	EN17	EN17	EN17
Water	Nil	Nil	Nil	Nil	EN22	EN22	Nil	EN22
Bio-diversity	Nil	Nil	EN6	EN6	EN23, EN26	EN27	EN26, EN27	EN27
Emissions, effluents and waste	EN11	EN11	EN11	EN11	Nil	Nil	Nil	Nil
Environmental expenditure	NA	NA	NA	NA	EN35	EN35	EN35	EN35

**Table 4 (c). Social disclosures by the four councils.**

	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>	<i>Council A</i>	<i>Council B</i>	<i>Council C</i>	<i>Council D</i>
Economic performance indicators	Core indicators	Core indicators	Core indicators	Core indicators	Additional indicators	Additional indicators	Additional indicators	Additional indicators
Employee	LA2	LA2	LA1	LA1,LA2	LA12	Nil	Nil	Nil
Labour relations	Nil	Nil	Nil	Nil	Nil	LA13	LA13	LA13
Health and safety	LA7	LA7	LA6, LA7	Nil	LA14	LA14	LA14	LA14
Training and education	Nil	Nil	Nil	Nil	LA16	LA16	Nil	LA16
Diversity and opportunity	Nil	Nil	LA10,LA11	LA10,LA11	Nil	Nil	Nil	Nil
Community	SO1	SO1	SO1	SO1	SO4	Nil	SO4	SO4
Customer health and safety	PR1	PR1	PR1	PR1	Nil	Nil	Nil	Nil
Product and services	Nil	Nil	Nil	Nil	PR8	PR8	PR8	PR8
Respect for privacy	PR3	Nil	PR3	PR3	Nil	Nil	Nil	Nil
Administrative efficiency	Addressed	Addressed	Addressed	Addressed	NA	NA	NA	NA

however, with the exception of one council, the disclosure levels relating to sustainable procurement of goods and services is low or not evident at all. In every financial year local government units collectively procure a large amount of goods and services for both operational and capital asset purposes. Sustainable procurement is an important sustainability issue because it will lead to the efficient use of natural resources, the reduction of waste and the protection of bio-diversity (Centre of Excellence North East, Improvement and Development Agency and Local Government Association, 2007).

The overall analysis suggests that although none of the four councils were following any standardized sustainability reporting guidelines like the GRI, they did report on some sustainability issues which can be identified and compared with the GRI's SSPA performance indicators. This finding is explained by the following factors:

- Most of the councils were following the sustainability reporting approach used by other councils.
- Councils were following frameworks (for example: the South Australian State

Strategic Plan, the Natural Step Framework, and the Australian Business Excellence Framework for the local government), which are based on contemporary sustainability philosophies and may be inspired by the GRI guidelines.

Therefore, institutional influences of mimetic and normative isomorphism (DiMaggio and Powell, 1983) could explain current sustainability disclosure practices in South Australian local councils. Further research is needed to ascertain whether these factors could explain sustainability reporting by other councils.

### Conclusion

Our research identified the types of sustainability information disclosed by local councils in South Australia. The importance of sustainability reporting was clearly recognized by interviewees and reporting practices were neither fragmentary nor at the nascent stage as observed in earlier public sector studies (Dickinson *et al.*, 2005; Guthrie and Farneti, 2008). This is due to councils disclosing various types of multi-stakeholder specific information and adopting an all-encompassing approach to addressing sustainability issues. However, our research shows that councils are taking a practical approach towards addressing sustainability issues; they have made financial sustainability their top priority, as without it, a council cannot survive.

This study aligns with the prior literature suggesting that the GRI guidelines are not widely used by local councils (Guthrie and Farneti, 2008; Sciulli, 2011; Williams, 2011). However, we found that the non-application of the GRI framework does not signify a low level of sustainability disclosure—the availability of other, similar normative frameworks was the main reason for the lack of usage of the GRI reporting framework. Hence, our research extends prior literature on the use of the GRI in the public sector, especially by local councils. It also has implications for future studies, highlighting a need to examine disclosure content, rather than to merely assume the lack of use of standardized reporting guidelines implies low level of disclosures.

The study revealed that the sustainability issues which are subject to stronger compliance requirements and attract more public attention, such as financial sustainability, waste management, health and

safety, and privacy issues are observed as core disclosure by councils. In addition, activities and functions on which councils spend the bulk of their financial resources were also reported extensively as core disclosures compared to other issues. In most cases, the presence of strong compliance requirements was sufficient to increase the extent and quality of disclosure to the 'core indicator level', even though these requirements did not necessarily prescribe disclosure. In certain cases, the expectation of more stringent legislation in relation to greenhouse emissions was resulting in councils initiating emission management systems and to provide some degree of disclosure in their reports. However, disclosure on other sensitive issues, such as policies on sustainable procurement, the number of council employees from indigenous or migrant communities, and how the rights of indigenous people were being addressed was limited.

Our study provided an in-depth contextual understanding of the present status of sustainability reporting practices in four of the 68 South Australian local councils. However, we acknowledge that it would be impossible to draw decisive and general conclusions about the other 64 South Australian councils because four councils are not representative of the diverse nature of all South Australian local councils. The research found a strong relationship between the quality and level of sustainability disclosures with the degree of compliance requirements and the presence of reporting standards. As such, our study posits that while application of the GRI's SSPA framework will provide much-needed uniformity in sustainability disclosure practices, a local government reporting framework addressing local issues would better suit the requirement of all councils. For instance, a South Australian local council specific reporting framework could be formulated under the supervision of the South Australian Local Government Association to bring comparability, uniformity and to increase the extent of sustainability disclosures.

Our findings show that there is a need for a standard sustainability reporting framework for national, regional and local governments throughout the world. While the GRI sector supplement provides some guidance for disclosure in councils, local governments have specific contextual



elements that need to be reported. Similarly, some of the GRI's elements may not be relevant to certain councils and, therefore, there is a risk of the guidelines becoming a 'box-ticking' exercise.

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