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Evidence through Sustainability Reporting Practices

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Internal Sustainable Development Commitment of Public Agencies in Three Australian States: Evidence through Sustainability Reporting Practices

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Abstract: This research article aims to examine the extent of holistic sustainability (economic, environmental, and social) disclosure practices of public agencies in Tasmania, South Australia, and Western Australia under the influence of over-arching state-based public policies. The article also investigates other factors that have influenced these disclosure practices. To accomplish these objectives, the study analyzed ten to twelve years of annual reports from twelve key public agencies. The analyses of these annual reports were based on the Global Reporting Initiative (GRI)'s Sector Supplementary for Public Agencies (SASP) framework. We have analyzed each state's policy documents, disclosure instruction manuals to agencies, and selected agencies' annual reports. The study found that holistic sustainability disclosure practices (economic, social, and environmental) were embraced by agencies in all jurisdictions and manifested through several initiatives. However, our analysis revealed that among the three selected states, South Australian agencies' commitment toward holistic sustainability practices were the most robust, consistent, and comprehensive. The Tasmanian public agencies also reflected a similar degree of commitment. In comparison, the Western Australian agencies' disclosure practices were weak, superficial, and inconsistent, primarily due to lack of institutional pressure. Finally, our analysis found that, in general, the level of holistic sustainability disclosure practices and other policy measures improves if political support and institutional regulatory pressure prevail, in addition to overall change in global normative values.

Keywords: Australian Public Agencies, Sustainable Development, Sustainable Procurement, Sustainability Reporting Practices, Global Reporting Initiatives (GRI)

Introduction

Sustainability is the goal, and sustainable development is the process to achieve the goal (Becker 2010). All members of society have an equal responsibility to promote sustainable development values. However, public agencies have a greater responsibility to facilitate dialogue and to draft laws and policies based on the sustainable development principles (UNWCED 1987; Porritt 2004) because public agencies are:

Legal entities established by political processes which have legislative, judicial, or executive authority over other institutional units within a given area viewed as institutional units, the principal functions of government are to assume responsibility for the provision of goods and services to the community or to individual households and to finance their provision out of taxation or other incomes; to redistribute income and wealth by means of transfers; and to engage in non-market production. (Inter-Secretariat Working Group on National Accounts 1993, Section 4.104, 122)

In addition, public agencies have an obligation to protect public goods, to promote social equity, and to provide basic human rights, which are also some of the fundamental principles of sustainable development (Jones 2010; Frederickson 2010; Australian Human Rights Commission 2008; Beder 2006). However, the issue is how to ascertain any organization's level of commitment to sustainable development. In this context, sustainability reporting or

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sustainability disclosure practice plays an important role in measuring the level of holistic sustainability (economic, social, and environment) commitment. It is also a communicative tool for an organization to make transparent disclosures about its commitment to sustainable development objectives (Soderstrom 2013, GRI 2011).

Even though public agencies have a moral responsibility to promote sustainable development, the advancement of a sustainability agenda is directly dependent on the will of political champions. Furthermore, the level of public agencies' accountability and direction of disclosure practice is often subject to political ideology and policies made by political elites. Hence, it is important to understand the political dimension of sustainability (O'Connor 2006). During first half of the 2000s sustainability agendas were adopted as a foundational political ideology among Australian Labor politicians at the state level (Gallop 1998; Schoubroeck 2010; Adams and Wiseman 2003; Althaus 2008). In this context, this article investigates the relationship between public agencies' disclosure practices, political elites' prescribed public policies, and other institutional influences.

In Australia, from 1998 till the first half of the 2000s, many Australian states were governed by the Australian Labor Party (ALP). During this period, most of the Australian states adopted sustainable development value-based strategic plans or strategies in their respective states. In our study, we have selected three of such over-arching state-level policies : Tasmania *Together* (TT), South Australia's Strategic Plan (SASP), and Western Australia's State Sustainability Strategy (WA's SSS) (Gallop 1998; Schoubroeck 2010; Adams and Wiseman 2003; Althaus 2008). Hence, we aimed to understand the extent of internal as well as overall commitments of public agencies towards holistic sustainability in Tasmania, South Australia, and Western Australia under the influence of these policies. In this context, the sustainability disclosure practices are applied as a tool to observe that level of commitment.

Literature Review

Australian public sector-oriented sustainability reporting research can be categorized into three jurisdictions: commonwealth, state, and local government levels. Out of these three levels, most of the research has been focused on the local government level, followed by commonwealth level, and, lastly, the state government level. Earlier studies on this topic either examined "the extent of sustainability disclosure practice" or looked at "the reasons for sustainability reporting" at the commonwealth level (Burrill and Welch 1997; Thoradeniya et al. 2008; Lodhia, Jacobs, and Park 2012; Lodhia and Jacobs 2013) as well as at the local government level (Herbohn and Griffiths 2008; Sciulli 2011). Even though some research was conducted at state level, most of these studies either focused on environmental disclosure practices alone or concentrated on the public agencies of New South Wales (Frost and Seamer 2002; Frost and Toh 1998; Lynch 2010).

An early study of Australian commonwealth agencies showed that environmental disclosure practice was at a higher level among budgeted departments than non-budgeted departments at the commonwealth government level (Burrill and Welch 1997). A later study on the environmental disclosure practices of nineteen commonwealth departments claimed, rather than coercive factors, legitimacy factors and internal policy obligations were the important motivating factors for environmental disclosure practice. (Lodhia, Jacobs, and Park 2012). A further study of two commonwealth departments reaffirmed the influence of internal factors on environmental disclosure practice (Lodhia and Jacobs 2013). Hence, at the commonwealth level, the motivating factors are internal as well as legitimacy-oriented.

Similarly, local government-centric studies showed that although most councils published some aspects of local sustainability issues, the level of social sustainability reporting is relatively high (Williams, Wilmshurst, and Clift 2011). Supportive of that fact, Goswami and Lodhia (2014) argued that in the absence of standardized guidelines, only certain aspects of

sustainability issues are reported. As in the case for South Australian local councils, the study found that disclosures are high especially when guidelines are prescribed by law or on issues which attract community attention. A separate study by Boulle, Akbar, and Hopkinson (2015) showed that social sustainability issues are given less importance compared to economic sustainability issues. This fact was also supported by Goswami and Lodhia (2014), who noted that financial sustainability issues receive top priority. Overall factors that motivate local councils to publish sustainability reports include: encouragement from senior management; an increase in population pressure; potential environmental concerns caused by the expansion of urbanisation, legal, and community expectation; institutional pressure; and changes in political and community perceptions toward sustainability (Herbohn and Griffiths 2008; Sciulli 2011; Williams 2015; Goswami 2018b; Goswami and Lodhia 2014).

The earliest state-level study by Frost and Toh (1998) on New South Wales (NSW) agencies' environmental accounting practices revealed that an agency's size, management attitudes, and the environmental sensitivity of its operations are some of the factors determining the adoption of environmental accounting practices. A subsequent study of NSW public entities' environmental reporting practices presented evidence of internal drivers as a factor to adopt best practice (Frost and Seamer 2002). However, Lynch's (2010) study of public agencies across Australian state governments suggested that strong regulatory regimes, and strong external regulatory pressure, increased environmental reporting practice within state agencies. An overall analysis of state-based studies reveals that NSW agencies' disclosure practices are mostly internal factor-driven. Over the years, the environmental disclosure practices of agencies across states may have improved, but disclosure practices still lacked consistency.

The overall literature analysis shows that previous research is focused either on "influencing factors" or "disclosure practices." In addition, most of the public sector-based sustainability reporting literature investigated the topic from a very narrow prism, without relating the topic to the contemporaneous political and policy environment. Therefore, our analysis focused on both of these "influencing factors" as well as "disclosure practices" in relation to the contemporaneous political and policy environment. So we investigated the level of holistic sustainability disclosure practices of public agencies in South Australia, Tasmania, and Western Australia in the context of political and other institutional pressures.

Research Methodology

This study has applied the Global Reporting Initiative (GRI)'s sustainability reporting framework as an analytical tool. The idea of environmental reporting gained strong support at the United Nations Conference on the Environment and Development at Rio de Janeiro in 1992 (Department of Environment and Heritage 2003). However, with the coining of the term "triple bottom line" by John Elkington in 1997, environmental reporting transformed into a more holistic reporting structure known as sustainability reporting. This encompasses economic, environmental, and social performance reporting. Sustainability reporting is a way to measure, disclose, and demonstrate an organization's internal accountability to both internal and external stakeholders. In addition, it is also a communicative tool for an organization to make transparent disclosures about its commitment towards sustainable development objectives (Soderstrom 2013; GRI 2011).

To investigate the extent of sustainability disclosure in annual reports, our study has applied the Global Reporting Initiative's (GRI) Sector Supplementary for Public Sectors (SSPA)—a public sector reporting framework. The GRI is the most comprehensive and widely used multi-stakeholder focused international guidelines for sustainability reporting (Hawke 2004; Del Mar Alonso-Almeida, Llach, and Marimon 2014; Marimon et al. 2012; Lozano and Huisingh 2011).

The application of the GRI's SSPA helped to reveal the type of policy, program, and practice adopted in each jurisdiction during the policy time frame of TT (which was enacted in 2001 and officially repealed in 2012), SASP (the policy was adopted in 2004 and by 2014 it was unofficially shelved), and WA's SSS (the policy was launched in 2003; however by 2005–2006, it had lost its political relevance). The key disclosure expectations of GRI's SSPA as shown in Table 1 are to find out whether a public organization has sustainable development based internal public policies, guidelines, and disclosure protocols to advance the agenda. Disclosure in the context of this research is a text or phrase that relates, manifests, represents, or describes economic, environmental, and social sustainability performance. The phenomenon of adopting holistic disclosure practice among public agencies is interpreted in the perspective of institutional theory. Institutional theory explains the process by which an organization and society incorporates, learns, follows, and adopts practices to survive and to gain legitimacy (DiMaggio and Powell 1983; Meyer and Rowan 1977; Scott 2005). In the process of adopting prevailing norms, organizations tend to become homogenous and the phenomenon is termed as institutional isomorphism (Boxenbaum and Jonsson 2008; Greenwood and Meyer 2008; Watts and Mead 2005). Institutional isomorphism manifests in three different ways: coercive isomorphism (by law or regulatory pressure), normative isomorphism (arises out of professional obligation and the pressure to follow occupational group norms), and mimetic isomorphism (occurs when an organization or group emulates a more established and reputed organization's or group's practice) (DiMaggio and Powell 1983).

Table -1: Key Components of the GRI's Sector Supplement for Public Agencies (SSPA)

Public policies and implementation measures	Strategy to contribute towards sustainable development, public policy priorities in the jurisdiction, sustainable development goals, stakeholder engagement, and implementation measures
Economic performance indicators	Income breakdown, breakdown of supplies, employee payroll, donation to community, breakdown of expenditure, procurement policy based on sustainable development principles, economic-environmental-social criteria for expenditure and financial commitments
Environmental performance indicators	Materials used for operations, direct and indirect energy use, initiatives for renewable energy, total water use, programmes, and targets for protecting native ecosystems and species, greenhouse gas emissions, and total amount of waste generated and recycled
Social performance indicators	Breakdown of workforce, net employment creation and average turnover, recording and notification of injury and work-related fatalities, training programmes for employees, senior management composition, including female to male ratio, equal opportunity policies, and policies to address the needs of Indigenous people

Goswami 2018a

Hence, to investigate comprehensive accountability toward sustainability, certain words were searched for in the annual reports and the contexts of those words were analyzed. The words that were looked for are: sustainable development, sustainable procurement, water or paper consumed as physical quantity, emission, greenhouse, climate change, waste generated, amount recycled, biodiversity, social inclusion, employee breakdown, privacy, equal opportunity, Indigenous or Aboriginal, LGBT, disability, and efficiency. Our disclosure analysis has given special importance to sustainable procurement policy and practice, because sustainable procurement practice can make a significant contribution toward sustainable supply chains. The study examined in what context these words were used or discussed in annual reports. In

addition to this, the study also examined “why” and “what factors” influenced the use of these words and phrases. For instance: was it because of a law or policy? Was the program or were these words used across the board in annual reports of all our observed departments? Or were the particular words found in only one department’s annual report or across other organizations?

Sustainable development is a multi-dimensional policy model, so the study selected three representative public agencies from the three states, accountable for delivering the government’s economic, social, and environmental functions. Each department, therefore, represents each dimension of the sustainable development concept (economic, social, and environmental). In addition to the three representative public agencies, the study included the Department of Premier and Cabinet from each state, as they define each government’s policy priorities and prescribe the policy directions for all other departments.

Table 2: List of Analyzed Departments from Each State

<i>States</i>	<i>Key Departments</i>	<i>Time Range</i>
Tasmania	Department of Premier and Cabinet (DPC)	2001–2011
	Department of Economic Development, Tourism and Arts (DEDTA)	
	Department of Primary Industries, Water and Environment (DPIWE)	
	Department of Health and Human Services (DHHS)	
South Australia	Department of the Premier and Cabinet	2004–2014
	Department of Trade and Economic Development (DTED)	
	Department of Water, Land and Biodiversity Conservation (DWLBC)	
	Department for Families and Communities (DFC)	
Western Australia	Department of Premier and Cabinet (DPC)	2003–2013
	Department of Industry and Resources (DIR)	
	Department of Environment and Conservation (DEC)	
	Department of Community Development (DCD)	

Goswami 2018a

Brief Overview

Tasmania is Australia’s only island state and a bastion of Australia’s green politics. South Australia is metropolitan-centric state, with a rich history of social innovation, and was one of the important hubs of Australia’s car manufacturing industry. Both these states suffer from below-average population growth and have an above-average proportion of older and low-income people in their population. Western Australia is the largest state and it occupies around 33 percent of Australia’s total landmass. The state has a high revenue-raising capacity because of its huge mining production, property transfers, payroll taxes, motor vehicle registrations, and land values.

Between 2000 and 2004, the ruling Labor government in all three states adopted a sustainable-development-focused strategic plan or sustainability strategy. In 2001 the Jim Bacon-led Labor government drafted Tasmania *Together* after enacting the Tasmania Together Progress Board Act (Tasmania Together Progress Board 2006, 2009). Similarly, in 2004 Premier Mike Rann’s Labor government drafted the state’s strategic plan based on the recommendation of the Economic Development Board (EDB) (Hansard 2004). In September 2003, Premier Geoff Gallop formally launched the State Sustainability Strategy at the third Network of Regional Governments for Sustainable Development. All these policies had

economic, social, and environmental benchmarks or targets structured around triple bottom line concepts.

In Tasmania and South Australia, these policies were implemented for a longer period than in Western Australia, where the policy implementation process hit a political roadblock at an early stage. In addition, Western Australia's economy is dependent on the mining industry, so the sustainability agenda was much more politically challenging.

TT and SASP were benchmark-driven, whereas WA's SSS was principle-based and strategic in nature. Further, TT was community-driven with bottom-up approaches, whereas the SASP followed a government-managed top-down approach. Although both the SASP and the TT had political as well as leadership's support, both policies' implementation process became significantly slowed down due to the Global Financial Crisis (GFC). As Tasmania and South Australia are both commonwealth government grant-dependent states, continuation of these policies had to slow down post GFC. In addition, as the initial policy champions moved away from the government, the policies lost their political sponsorship. In 2012 TT, under the Premiership of Lara Giddings, was officially abolished by an act of parliament. The official reason to repeal TT was fiscal stress. So, TT had a policy life span of eleven years, between 2001 and 2012.

The SASP was unofficially discontinued and then unceremoniously shelved in 2014, during the Premiership of Jay Wetherill. The SASP had a policy life span of ten years, between 2004 and 2014. The SASP also lost its political relevance, both because the government became complacent and from the change of leadership. Both TT and SASP had a period of high and low relevance, and the GFC acted as an external catalyst to reduce its relevance. Ironically, WA was the fiscally more independent state, but still, WA's SSS could not be fully implemented because of a lack of political support. So, WA's SSS had a policy life span of only two to two and a half years between 2003 and 2005. Once Premier Gallop resigned in 2006, it lost its political relevance. The next Premier was not keen to push sustainability as a political agenda. It was in these contexts that we investigated the level of sustainability disclosure practice in all three jurisdictions and revealed the public agencies' accountability and commitment toward holistic sustainability.

Findings

This section presents an overview of the holistic sustainability performance (economic, social, and environmental) of four key agencies from each selected state. The section also examines the overall influencing factors on Tasmanian, South Australian, and Western Australian public agencies. To accomplish these objectives, we have analyzed the annual reports of twelve key agencies, for a period of ten to twelve years.

Tasmania

In the case of Tasmania, the disclosure practices of agencies were studied within the policy lifespan of Tasmania *Together* (2001–2012). One of the most important components in GRI's economic sustainability disclosure is the commitment towards sustainable procurement. This accountability not only helps in reducing the organization's footprint, but also has the potential to impact the entire supply chain of goods and services. Various aspects of sustainable procurement accountability are covered in a range of the Tasmanian Treasury's instruction documents. In one of these, the Treasury advised agencies to consider a range of criteria while making decisions about planning, building design, and the construction of roads and bridges, including climate change, environmental issues, climate change and buying locally-sourced products (DTF 2013, 2009b, 2014, 2009a).

The study of the annual reports showed that in 2001 the Tasmanian Greenhouse Strategy and Energy Management Plan was adopted. From 2008 onward, the Tasmanian DPC, DEDTA, DPIWE, and DHHS had taken various steps to improve the agencies' procurement accountability by incorporating sustainability criteria in their internal procurement policy, and also adopted the Carbon Emission Reduction Plan.

In the context of environmental sustainability, the study of the annual reports revealed that, from the financial year 2007–2008 forward, Tasmanian public agencies started several initiatives. Some of these steps were measuring and disclosing the emission levels of government operations and buildings, energy efficiency programs in government buildings, emissions reduction plans, the "Climate Champions" program, and the acquisition of a climate-friendly vehicle fleet. As a result of these initiatives, from 2008, the agencies started reporting on direct and indirect energy consumption and greenhouse gas emissions. To address Tasmania *Together's* environmental goals, in 2008 the Tasmanian government enacted the Climate Change (State Action) Act. In addition, they also adopted the Framework for Reducing the Tasmanian Government's Greenhouse Gas Emissions authored by Dr. Kate Crowley (Crowley 2007; Tasmanian Climate Change Office 2008a, 2008b)

Our study showed that social sustainability-related disclosures were influenced by the Tasmania *Together* and other legislations at both state and commonwealth levels, such as the State Service Act, State Service Regulations, and the COAG Indigenous Reform Agenda. Furthermore, the selected Tasmanian agencies' commitment to improve internal social sustainability performance also reflected in the annual reports through various reporting such as:

- the composition of employees on the basis employment status and gender,
- the number of employees who accessed paid maternity leave,
- the number of permanent employees aged under 25 with permanent and fixed-term appointments,
- "number of people aged under 25" employed as trainees,
- "number of people aged under 25" in the graduate schemes, disability employment programs and diversity plans,
- types of leadership and management training activities conducted,
- OH&S training and the OH&S incident list, and
- internal grievance procedures.

Documentary evidence showed that Tasmania's commitment toward sustainable development primarily derive from the State Policies and Projects Act of 1993 and the Act draws its value from the National Strategy for Ecologically Sustainable Development of 1992. With regard to the Act, the Department of Premier and Cabinet stated that:

State Policies are made under the State Policies and Projects Act 1993 (the Act) to articulate the Tasmanian Government's strategic policy direction on matters of State significance related to sustainable development of natural and physical resources, land use planning, land management, environmental management and environment protection. (DPC n.d.)

Our study of the annual reports also revealed that the term "sustainable development" was used by economic and environmental agencies in the context of food and beverage production, promoting aquaculture, fishing, and tourism. Evidence also showed that sustainable development values were also incorporated into industry planning and policymaking; in the department's mission statement; in the context of conservation and resource management; and in respecting Aboriginal culture.

With the formulation of over-arching Tasmania *Together* policy document and its benchmarking system, state-specific economic, environmental, and social issues from across

Tasmania were included in all three versions of TT. But what constitutes sustainability changed with time. Hence, TT re-connected government agencies, bureaucrats, and policymakers with community aspirations, and promoted various aspects of sustainable development in the state.

South Australia

In the case of South Australia, we have analyzed annual reports of the four selected agencies for ten years (2004 to 2014), i.e., the policy timeframe of South Australia's Strategic Plan. As mentioned earlier in the GRI's framework, sustainable procurement constitutes an important economic sustainability obligation. In the case of South Australia, we also investigated the government's commitment towards sustainable procurement. We found public agencies are guided by the Procurement Policy Framework. This framework includes environmental and social sustainability factors alongside financial and legal considerations (State Procurement Board 2014). In addition, the State Procurement Board also publishes the Sustainable Procurement Guidelines. These guidelines included a list of environmental and social sustainability criteria and advised agencies what factors to consider during the public procurement process (State Procurement Board 2010).

To implement the SASP's "Attaining Sustainability" goal, the South Australian Cabinet endorsed the Greening of Government Operations (GoGO) Policy Framework in 2003. From 2006, the GoGO Action Plan was implemented to embrace ecologically sustainable development (EDS) principles in the public procurement process. The GoGO framework had eight priority areas: Energy Management; Water Conservation and Wastewater Management; Waste Management; Built Facilities (green building) Management; Travel and Fleet Management; Green Procurement; Human Resources Management; Government Administrative Policies and Guidelines.

Our study of annual reports also found that in reality agencies were practicing sustainable procurement practices, and this was reflected in: purchasing solar panels, acquiring energy-efficient lighting and air-conditioning systems, improving the irrigation practices of public gardens and parks, installing water-saving showerheads and dual-flush toilets in offices, purchasing Fair Trade tea and coffee, procuring environmentally-credentialed or recycled office paper, greening ICT policy, purchasing dual-fuel vehicles, promoting teleconferencing and video-conferencing as an alternative to travel, purchasing energy-efficient electrical goods, carbon offsets, and biodiesel blends, using natural gas, investing \$2 billion-plus on public transport, and launching the SA Solar School Program.

The Government of South Australia also introduced an Aboriginal Business Procurement Policy for its agencies and instrumentalities. This policy allowed agencies to procure low-value items directly from eligible Aboriginal businesses by following the Simple Procurement Guidelines (DSD 2014). The annual reports also discussed the steps taken to reduce internal water, energy, and paper consumption and disclosed the steps taken to tackle climate change, internal recycling practices, and steps taken towards energy-efficient fleet management.

Although all four observed departments took initiatives under the GoGO framework, the DFC's actions and reporting on the GoGO priorities were the most comprehensive and consistent during the observed timeframe (2004 to 2014). However, it is noted that the GoGO action plan was discontinued after 2013.

With respect to the internal social sustainability reporting and overall social sustainability performance of SA's public agencies, disclosures are most uniform and consistent in terms of the quality of reporting. These disclosures included: the composition of employees (in terms of gender and status), the number of employees within each salary bracket, executives by gender and classification, Aboriginal employees by salary bracket, number of employees by age bracket and gender, employees by cultural and linguistic diversity, the number of employees with a disability, the OHS&W report, the disability action plan, the freedom of information

report, and compliance activities. The disclosures highlighted that equal opportunity ideology was not only instituted as a policy but was also practiced quite extensively. Most importantly, such issues were consistently reported across the agencies during the observed timeframe.

Western Australia

WA's SSS was not vigorously implemented, even though it was part of the government's electoral commitment. However, to be consistent we have studied ten years of annual reports since its inception in 2003. Since sustainable procurement is an essential component of economic sustainability under GRI, we have focused more closely on this element of economic sustainability. The WA agencies are guided by the Western Australia's Sustainable Procurement Policy and the Sustainable Procurement Practice Guidelines. The key components of these guidelines included definitions of sustainable procurement, and principles of sustainable procurement, in addition to monitor aspects of sustainable performance. According to the State Supply Commission, the definition of sustainable procurement is explained as:

Sustainable procurement involves an organisation meeting a need for goods and services in a way that achieves value for money and generates benefits not only to the organisation, but also to society and the economy, while minimizing damage to the environment. (State Supply Commission 2014, 1)

In order to practice sustainable procurement, the guidelines advised agencies to be aware of the impact of use of natural resources, energy, and water in the manufacturing process; the extent of pollutants produced in the course of manufacturing; labor conditions; and the loss of flora and fauna due to the manufacturing of goods and services. Hence, to accomplish sustainable procurement, the agencies were required to avoid unnecessary consumption; to support suppliers who produced socially responsible products; to follow ethical practices and demonstrate innovation in sustainability; and to assess environmental impacts across each product's life-cycle. In addition, agencies were advised to support those contractors who had implemented ISO 14001 or incorporated accredited Environmental Management Systems as well as any kind of eco-label systems in their operation or reported on the origin and components of the product (Department of Finance 2014).

To understand the way sustainable procurement practices manifested at the agency level, the annual reports of the DPC, the DIR, the DEC, and the DCD were examined. The study of the DPC's annual reports showed that in 2004 and 2005, the department had taken some sustainability initiatives, such as investing in energy-saving capital equipment, fitting energy-efficient lighting and occupancy detectors, as well as formulating a green travel plan. Similarly, the annual reports of the DCD in 2004–05 and 2005–06, the DEC in 2006–07 and 2007–08, and the DIR in 2007–08 showed some evidence of sustainability procurement practices. For example, the DCD's 2004–05 annual report stated that "the procurement of more energy-efficient equipment is being considered" (2004–05 Annual Report, 17). The DEC stated in its 2006–07 annual report that "the organisation complies with the State Supply Commission sustainability guidelines related to procurement" (2006–07 Annual Report, 187). The DIR mentioned that "the department complies...[with the] sustainability approach as outlined in the State Supply Commission's 'Buying Wisely' supply policies" (2007–08 Annual Report, 112). However, beyond these years, no disclosures were found that could be classified as sustainable procurement practice.

Once the Gallop-led Labor party came to power in 2001, the WA government took several initiatives to reduce the government's internal environmental footprint. Some of these programs included the Energy Smart Government Program, the Eco-Office, the Green Travel Plan, the formulation of the Sustainability Code of Practice for government, and the sustainability reporting and communication framework. Under these programs, the departments were required

to reduce non-transport energy use and to undertake energy audits. To upgrade energy-efficient lighting and to implement many of these steps, the agencies secured funding from the Sustainable Energy Development Office. Our study of the annual reports of the four selected key departments revealed that in 2004, the government had introduced a “Sustainability Code of Practice for Government Agencies and Resource Guide for Implementation.” During the period in which this code of practice existed (2004–2010), it was mentioned mostly in 2003 and 2004 by the DPC and the DEC, while in 2007 the DIR mentioned it only once. Under this code of practice, the departments were to acquire energy-efficient car fleets, adopt sustainable procurement practices, and to improve corporate social responsibility through volunteering. However, the code of practice was rescinded in 2010.

Analysis of the annual reports also showed that many environmental initiatives were implemented between 2003 and 2013. Some of these initiatives included the Energy Smart Government (ESG) initiative, Eco-Office measures, the Greenhouse and Energy Taskforce, the Western Australian Greenhouse Strategy, the Low Emissions Energy Development Fund (LEED), a system for accounting and reporting of government emissions, the Climate Change Adaptation and Mitigation Strategy for Western Australia, a system for Air Quality Management, the Perth Air Quality Management Plan, a regional air quality management system, waste management practice via the Controlled Waste permit, the Western Australian Waste Strategy: Creating the Right Environment, the Waste Avoidance and Resource Recovery Act 2007 (WARR Act); the Waste Avoidance and Resource Recovery Levy Act 2007; and the Waste, Avoidance and Resource Recovery Levy Regulations 2007.

However, the initiatives that were started after 2001 were mostly related to internal environmental accountability. Some of these initiatives are to report on internal emissions, recycling, waste management, reporting on Energy-smart initiatives, and the green travel plan. But many of these internal obligations were discontinued from 2005. For example, from 2004, the DEC stopped reporting on the above-mentioned obligations, whereas the DPC, the DIR, and the DCD reported on them until 2005. However, it may be argued that even though reporting was stopped after some time, this cannot be directly equated with an end of these practices. The agencies may be practicing these initiatives at some level, but they were not reporting because there may have been reduced institutional pressure on agencies to report, or in some cases, no pressure at all. However, one point is clear that disclosure accountability to report on holistic sustainability performance was reduced. At the same time, our study of the annual reports showed that between 2007 and 2012, the DEC introduced the Low Emissions Energy Development Fund (LEED) project. The LEED was a \$36 million fund to support technological advancement to cut greenhouse gas emissions and was a key project of the Premier’s Climate Change Action Statement.

Regarding social sustainability, our study showed between 2003 and 2013, among the four selected WA public agencies (DPC, DIR, DCD, and DEC), the DCD had the most elaborate reporting practice for social sustainability. The annual reports of the DPC, the DIR, and the DEC disclosed some basic information, albeit inconsistently. For example, in 2003, the DPC’s annual report presented information about the composition of female and male employees at different salary levels, the number of entry-level and traineeship positions filled by Indigenous people, the number of people with disabilities, information on traineeship programs, disclosure of redeployments and redundancy management, the leadership and management program, the employee assistance program, occupational safety and health, and organizational performance indicators. However, in 2004 and 2005, the department only reported on the composition of female and male employees at different salary ranges. Again, in 2009, the department had no reporting on the traineeship program. Nevertheless, from 2010, the department provided some basic descriptive information on their traineeship programs for disabled people, but not for the Aboriginal community.

Similar inconsistencies can be found in the DIR's annual reports. In 2005 and 2006, the department's social sustainability reporting was at its best. The disclosure practices were supported by both facts and figures. However, from 2007, overall disclosures were mostly descriptive and relatively less supported by data. In the case of the DEC, most of the disclosures on staff development, disability services, and cultural diversity were descriptive in nature and relatively consistent over the years. Among the four agencies, the most elaborate and best quality disclosures were presented by the DCD. This department provided information on: the composition of employees (full-time and part-time); equal opportunities for women; the cultural diversity of the workforce; the number of Indigenous Australians; people with disabilities; young people under 25 years (both actual and comparative); women in management tiers; the age profile of staff; as well as the disability access and inclusion plan and the staff wellness program.

To understand the factors influencing the different sustainability aspects of Western Australia's public agencies, we have analyzed various direct and indirect factors in all three sustainability categories (economic, environmental, and social). In general, the overall annual report disclosure practices of all agencies were guided by the WA Public Sector Commissioner's Public Sector Annual Reporting Framework.

Under the economic sustainability section, the traditional accounting and financial disclosures were guided by the Public Sector Management Act, the Financial Management Act, and the Australian Accounting Standards. Nevertheless, disclosure or accountability relating to sustainable procurement could be directly or indirectly attributable to the Sustainable Procurement Policy and WA Government Goals. These goals stated that other than financial and economic responsibility, the agencies should act in a socially and environmentally responsible way for the state's long-term benefit.

Similarly, the environmental and social disclosure practices can be directly and indirectly related to various sources (such as the WA Government Goals; the Energy Smart Government Policy; the \$36 million Low Emission Energy Development Fund; the Low Emissions Energy Development Fund; Eco-Office measures; the Whole-of-Government Water Recycling and Re-Use Strategy; the Australian Reporting Awards [ARA], guided by the general reporting principles of the GRI; Disability Services Regulations 2004; the Public Sector Commissioner's Circular 2009–23 Implementation of the Policy Framework for Substantive Equality; and the Public Sector Commissioner's Circular 2012–05 Code of Practice: Occupational Safety and Health in the Western Australian Public Sector)

In addition to these factors, the WA Public Sector Commissioner's Public Sector Annual Reporting Framework also advised agencies to participate in the Institute of Public Administration Australia's WA Chapter's W.S. Lonnie Awards and to follow the Australasian Reporting Awards to improve the effectiveness of each agency's disclosure practices. The W.S. Lonnie Award criteria included the quality of presentation, the communication technique in the electronic medium, performance, and corporate governance (IPAA 2016). The Australasian Reporting Awards (ARA) is a non-profit organization, which contributes toward improving the quality of reporting. It judges an organization's economic, environmental, and social performance based on the Global Reporting Initiative's benchmarks (ARA n.d.).

Discussion

Our overall analysis of disclosure practices at the agency level found the influence of various political as well as institutional factors, which can be categorized as coercive (regulatory), memetic, and normative in nature (Boxenbaum and Jonsson 2008; Greenwood and Meyer 2008; Watts and Mead 2005). We found that policies and disclosure practices were much more robust and consistent in South Australia, followed by Tasmania then Western Australia. This was because in South Australia and Tasmania, the sustainability agenda had political support and the

agenda was not in conflict with the respective state's inherent economic strengths, as it was in the case of Western Australia.

In the case of Tasmania, implementation of Tasmania *Together's* (TT) benchmarking system advanced the state's contribution towards sustainable development and through implementation of TT's three versions various state specific sustainability (economic, social, and environmental) issues were addressed. However, sustainability agendas were not constant, and the issues changed over time with Tasmania's changing aspirations. The longitudinal study of agencies' annual reports confirmed that TT was able to reinforce holistic sustainability values at agency level and within the wider public policy discourse of the state. This resulted in improving both the internal and external sustainability performance of agencies. Other than that, the National Greenhouse Strategy, The Climate Change (State Action) Act 2008, the Framework for reducing the Tasmania Government's Greenhouse Gas Emissions (a direct outcome of TT), the State Service Act, the State Service Regulations, and the COAG Indigenous Reform Agenda also collectively improved Tasmanian public agencies' disclosures relating to environmental and social sustainability performance.

In South Australia, the disclosure practices of the public agencies were guided by the Department of the Premier and Cabinet's (DPC) Circular PC013—Annual Reporting Requirements. The circular stated that agencies had to abide by Part 3, Section 12(6) of the Public Sector Act, the Public Sector Regulation and Public Finance, and the Audit Act of 1987. In addition, South Australia's Strategic Plan and the GRI's SSPA were also important influencing factors to improve overall holistic sustainability performance and disclosure practice. Just to highlight this, DPC's Circular PC013 (2010's version) categorically mentioned that the disclosure instructions in the circular were modelled on the GRI's SSPA framework. As a result, the content and reporting pattern of agencies' annual reports changed and aligned with the sustainability disclosure expectations of the SASP and the GRI framework.

In Western Australia, the overall annual report disclosure practices of all agencies were guided by the WA Public Sector Commissioner's Public Sector Annual Reporting Framework. The traditional accounting and financial disclosures of agencies were guided by the Public Sector Management Act, the Financial Management Act, and the Australian Accounting Standards. However, disclosure obligations and other responsibilities relating to sustainable procurement, social obligations and environmental responsibilities were directly attributable to the Sustainable Procurement Policy and the WA Government Goals. The WA Government Goals stated that, beyond their financial and economic responsibilities, the agencies should act in a socially and environmentally responsible way for the state's long-term benefit. Other than this, the WA Public Sector Commissioner's Public Sector Annual Reporting Framework prescribed what types of disclosure topics needed to be included in each agency's annual reports. Agencies were also advised to draw inspiration for best practices from the ARA organization (which assesses the reporting quality of various organizations and prepares their own judgement criteria, based on the GRI's disclosure framework).

Findings from three cases suggest that the GRI had a direct and lasting influence on improving the sustainability disclosure practice of South Australian public agencies. Our study also found that the SA's public sector annual report disclosure guidelines were modelled on the GRI's public agency reporting expectations. In the case of Western Australia, we can say that the GRI's framework only had an indirect influence, since the WA Public Service Commissioner's instructions referred to the GRI framework only as a normative reference.

At the same time, the findings suggest that TT and South Australia's Strategic Plan also had a high level of influence, both on the agencies' holistic sustainability performance and in improving holistic sustainability reporting practice, at least when these policies were at the peak of their political relevance. Furthermore, both policy models widened the level of disclosure. At the same time, we found that there was no single factor attributable for the improvement of disclosure practices, or to advancing the level of holistic sustainability disclosure practice.

Rather, a combination of various institutional factors, starting from the traditional accounting standards, the GRI, TT, SASP, and other supporting acts, exerted incremental influence on the agencies in each respective jurisdiction, to produce more holistic disclosure practices. In addition, we have also found a certain amount of standardization in the disclosure practices of the public agencies across all three jurisdictions, which is termed as institutional isomorphism from a theoretical perspective.

Table 3: An Overview of All Factors from the Institutional Factor Perspective

<i>Influence on Institutional influence type</i>	<i>Accounting specific</i>	<i>Non-accounting holistic disclosures (economic, environmental, and social)</i>		
	<i>Direct and lasting influence</i>	<i>Direct and lasting influence</i>	<i>Direct but temporary influence</i>	<i>Indirect influence</i>
Coercive isomorphism	The Financial Management and Audit Act; The Public Finance and Audit Act; Financial Management Act.	South Australian DPC's Circular; WA Government Goals; Equal Opportunity Act; OHS&W Act; Sustainable Procurement Guidelines; Annual Report Guidelines	South Australia's Strategic Plan on SA agencies; Tasmania <i>Together</i> on Tasmanian agencies; Greening of Government Operations (GoGo) of SA.	National Greenhouse Strategy
Mimetic isomorphism				2003 Triple Bottom Line Reporting Guidelines of Commonwealth Government; UK Government's Sustainable Development Strategy
Normative isomorphism		GRI on SA agencies		GRI on WA agencies

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Overview of Disclosure Patterns

The analysis of the disclosure pattern of all twelve selected public agencies from the three jurisdictions showed that many of the reporting contents were comparable with the GRI's SSPA sustainability disclosure expectations. However, the information in the reports differs in terms of its quality and, for certain topics, the disclosure practice lacked consistency over the years, particularly in Western Australia. In addition, our study also found that those disclosures, which are based on strong laws, regulations, standards, and/or policies, were reported consistently across the agencies in all three states. In terms of the quality of disclosures, or how consistently certain disclosures were found during the timeframe of this research, a certain level of variance was also observed.

One of the most important observations was that the sustainable procurement agenda was advancing within the public sector of these jurisdictions, but with varying degrees of commitment. However, we could not ascertain the proportion of total purchases that were based on sustainable procurement.

In relation to the internal environmental sustainability performance of the agencies across jurisdictions, a varying degree of initiatives was observed. Similarly, a number of crucial social

sustainability performance disclosures were also observed across agencies in all states. However, the South Australian agencies provided the highest quality of disclosures on internal social sustainability, followed by the Tasmanian agencies. However, in the case of WA's agencies, the social disclosure pattern was erratic and inconsistent in terms of the quality of disclosures.

Therefore, an analysis of disclosure practices using the GRI framework revealed that not only did relevant holistic sustainability policies exist in these jurisdictions, but also, because of these measures, policies intents were transformed into practice. In this respect, it can be concluded that certain aspects of the sustainable development agenda were advancing. Our overall findings demonstrate that in South Australia and Western Australia, the DPC of SA and the Public Services Commission of WA, respectively, prescribed formal disclosure guidelines to agencies. Therefore, agencies' annual reports complied with prescribed disclosure expectations of their higher authorities. Nevertheless, the quality of the disclosures varied because of differences in each respective state government's commitment, values, and priorities.

Furthermore, since Tasmania *Together* and South Australia's Strategic Plan were implemented, the respective state's disclosure practices were much more robust and consistent. It is also a fact that certain programs would not have been carried out if these overarching holistic policies were not adopted in Tasmania and South Australia. In the case of WA, as long as Premier Gallop was in office, certain types of disclosure were prevalent. This was because he was a strong proponent of holistic sustainability values and his leadership influenced the level of accountability at the agency level. Hence, these overarching sustainable development policies were able to reinforce holistic sustainability values and thereby attempt to bring about a cultural change. However, all our findings and analysis are generalized, based on (and limited to) three Australian states and twelve public agencies within a given time frame. Hence, future research needs to be extended to other states.

Table-4 Overview of Agency-Level Holistic Sustainability Disclosures

<i>Sustainably performance dimensions</i>	<i>The way holistic sustainability performance is manifested</i>	<i>Comments</i>
Economic Sustainability	Income / revenue breakdown, capital expenditures, operating cost, procuring energy efficient cars as well as lighter vehicles, promoting green public building programs.	Financial disclosures are consistent among all jurisdictions. In regard to sustainable procurement, all jurisdictions have taken some steps, but SA had taken more consistent and incremental steps, followed by Tasmania from 2008, whereas WA's actions were more concentrated between 2004 and 2008.
Environmental Sustainability	Auditing public buildings' energy consumption, reporting agencies' yearly emissions in annual reports, reducing internal water, energy, and paper consumption etc.	Both SA and Tasmania had policies and practices in place to improve internal and external accountability towards environmental sustainability. In WA, they also had various programs to improve internal accountability since 2001 but the steps apparently stopped from 2005.
Social Sustainability	Reporting on employees' breakdown, reporting on OH&S incident list and internal grievance procedures, promoting cultural and linguistic diversity within public agencies etc.	In certain aspects, there are consistencies. However, from the internal social sustainability aspect, SA disclosure practice was quite progressive, followed by Tasmania. WA reporting shows they have taken certain steps, but programs and disclosures were erratic.

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Conclusion

The overall disclosure practices analysis of twelve public agencies in three selected Australian states showed that various sustainability agendas were addressed (or were at least attempted to be addressed) because of TT, SASP, WA's SSS, and other institutional factors. In addition, our findings showed these jurisdictions had relevant supporting regulatory frameworks, such as holistic sustainability reporting guidelines, sustainable procurement policies, and other social as well as environmental policies. These factors resulted in improving internal accountability and the holistic sustainability performance of public agencies in these jurisdictions. However, our findings suggest that the adoption of comprehensive sustainability reporting practices by an organization is not dependent on any single independent rational factor. Rather, the accountability to report holistic sustainability performances and practices was institutionalized through multiple institutional factors, including political-ideological factors. In jurisdictions, such as South Australia and Tasmania, where political support for the sustainability agenda was relatively stronger, the resultant policies and disclosure practices were more comprehensive than in Western Australia.

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