environments

Article

Municipal Sustainability and Climate Planning: A Study of 38 Canadian Local Governments' Plans and Reports

Leah Feor *, Dan Murray, Zachary Folger-Laronde and Amelia Clarke

School of Environment, Enterprise & Development, University of Waterloo, Waterloo, ON N2L 3G1, Canada; dan.murray@uwaterloo.ca (D.M.); amelia.clarke@uwaterloo.ca (A.C.)
* Correspondence: lfeor@uwaterloo.ca

Abstract: Even with the benefits of sustainability and climate change reporting, there is limited information on how municipalities are reporting on performance for external stakeholders in comparison with private sector organizations. The purpose of this research was to gain an understanding of the current state of sustainability and climate change reporting at the local level and to investigate the extent to which municipalities across Ontario, Canada, report. We used content analysis to identify the presence or non-presence of information on the websites of 38 municipalities and analyzed the results using descriptive statistics. Our analysis showed that the sample municipalities were not widely reporting on sustainability or climate change performance. Also, we identified a gap between the number of plans and reports produced by sample municipalities, with the latter being less common, indicating a need for an improved evaluation of plan implementation. Further, we found that a provincial regulation that required municipalities to make their energy conservation and demand management plans public did not guarantee publication of the plan on a municipality's website. This study contributes to the growing field of sustainability and climate change planning and reporting by local governments and offers empirical evidence specific to Ontario, Canada.

Keywords: accountability; climate change; Ontario; Canada; sustainability accounting; SDGs

check for updates

Citation: Feor, L.; Murray, D.; Folger-Laronde, Z.; Clarke, A. Municipal Sustainability and Climate Planning: A Study of 38 Canadian Local Governments' Plans and Reports. *Environments* **2023**, *10*, 203. https://doi.org/10.3390/environments10120203

Academic Editor: Guobin Fu

Received: 4 October 2023
Revised: 21 November 2023
Accepted: 22 November 2023
Published: 24 November 2023

Copyright: © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https://creativecommons.org/licenses/by/4.0/).

1. Introduction

Municipalities are vital contributors to Canada achieving the Sustainable Development Goals (SDGs). As such, the Government of Canada [1] recognizes municipalities as collaborators to support the implementation of the SDGs at the local level with accountability identified in its approach. Additionally, cities influence over 50% of greenhouse gas (GHG) emissions, thereby playing an important role in decarbonization at the local level [2,3]. The Government of Canada is committed to reducing the nation's GHG emissions in alignment with the Paris Agreement's ambitious target of net-zero by 2050 and has implemented a net-zero emissions law to strengthen climate accountability [4,5]. Sustainability reporting functions as an accountability tool that local governments can use to report their sustainable development performance and demonstrate stewardship on material issues aligned with the SDGs and the Paris Agreement [6,7].

Sustainability is a systems-based concept recognized for its complexity [8,9]. It is a destination or end state that is achieved through collaboration between multiple actors and is often defined by the entity trying to describe it [10,11]. Sustainable development, which is the vehicle used to reach sustainability, can be defined by our common goals and shared values [12]. The most common definition is from Our Common Future, which states that "sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" [13] (p. 43). Two key concepts are emphasized within this definition: needs and limits. Climate change, which is one of nine planetary boundaries scientifically defined to demonstrate the limits of "safe operating space" [14] (p. 472) within our Earth system, has transgressed into a high-risk zone [15].

Sustainability reporting, which is a form of non-financial reporting, is a key process required for an organization to achieve long-term sustainability [16]. It is defined as a subset of reporting that "deals with activities, methods, and systems to record, analyze, and report environmental, social, and economic impacts" [17] (p. 453). Sustainability reporting is an output of a performance measurement system that measures and monitors the implementation of an organization's plan using financial and non-financial indicators [16,18,19]. This study understood the definition of sustainability reporting to include climate change as a material issue that must be accounted for by organizations, including municipalities. Despite some synergies, this study did not intend to use the terms sustainability and climate change interchangeably given the tensions between the two from a planning perspective [20].

Even with the benefits of sustainability and climate change reporting and the relevance to local governments, there is limited information on how municipalities are reporting on performance in comparison with the established baselines of sustainability reporting in the private sector [21,22]. Although empirical evidence of reporting by local governments exists, most studies are based in Australia, countries in Europe, countries in Latin America, New Zealand, and United Kingdom [23–27]. Studies on sustainability and climate change in Canada have grown over time. However, they cover topics such as cross-sector partnerships [28,29], transformational change [30], and the quality of climate plans [31], leaving gaps in the area of non-financial reporting by Canadian municipalities [3].

In Canada, there are three distinct levels of government: federal, provincial/territorial, and municipal. Ontario is Canada's most populated province, and it continues to grow [32]. There are 444 municipalities in Ontario that are mandated by the province through the Municipal Act (2001), with the exception of Toronto, which follows the Toronto Act (2006) [33]. The Government of Ontario's current Environmental Plan does not define a performance measurement process, nor does it include obligations for municipalities to set targets and report on progress [34].

The purpose of this research was to gain an understanding of the current state of sustainability and climate change reporting at the local level and to investigate the extent to which municipalities across Ontario, Canada, are making non-financial information available to stakeholders for decision-making purposes. This empirical study aimed to inventory and evaluate reporting uptake by municipalities in Ontario, Canada, to establish data on the availability and dissemination format of sustainability and climate information. Specifically, this study sought to answer the following research questions (RQs):

RQ1: What is the current state of sustainability and climate reporting by municipalities in Ontario, Canada?

RQ2: How are municipalities in Ontario, Canada, disseminating sustainability and climate change information?

RQ3: Do observable factors (e.g., population size, external funding) relate to the uptake of sustainability and climate reporting by municipalities in Ontario, Canada?

This paper is organized as follows: Section 2 contains a literature review, followed by Section 3, which presents the methods used to gather and analyze data for this study. Section 4 displays the results and Section 5 offers a discussion of the key findings and future research directions. Section 6 provides conclusions and the research contributions.

2. Literature Review

2.1. Sustainability Reporting

Academic research on sustainability reporting, including corporate social responsibility (CSR) reporting, social or environmental reporting, non-financial reporting, triple bottom line (TBL) reporting [35], and sustainable development reporting [36] has increased over the years [37]. While these terms are not exactly interchangeable, the definitions

include elements pertaining to the communication and disclosure of an organization's interactions with the natural environment and society [25,38].

In the private sector, reporting has evolved over the last 50 years, with a considerable increase in the uptake of environmental reporting practices since the 1990s [39]. Sustainability reporting is now a widespread practice for 80 percent of the 5200 largest companies worldwide surveyed as part of a recent report [40] and has achieved increased diffusion in the last decade [36,39,41]. Alongside the increase in organizations reporting on sustainability performance is the rise of guidance for reporting [42,43], including one of the most recognized frameworks, namely, the Global Reporting Initiative (GRI) standards [44,45].

In addition to these stand-alone reporting types, research on integrated reporting, which blends financial, governance, and sustainability information, has also grown [46,47]. Research on sustainability reporting in both the private sector [21] and the public sector [25] continues to emerge, with the latter being scarce by comparison [24].

There are many recognized benefits of sustainability reporting by organizations, including (1) improved accountability and transparency [48], (2) access to key information that tracks progress toward achieving goals and supports continuous improvement [21,25], and (3) a tool to strengthen engagement and legitimacy among stakeholder groups [21,25]. Regardless of the identified benefits, there remains a critique on the quality of existing reporting practices [38,49], the effect of regulations on reporting uptake [50], and the overall ability of reporting to be an effective tool in society's transition toward sustainability [51].

An organization's relationship with sustainability can be communicated to external stakeholders through their sustainability reporting, and thus, represents a discourse about that relationship [10]. There is a risk, as detailed in a more in-depth way in the reporting literature, for this discourse to be framed in a way that shows the organization in a more positive light, or "decoupled from organizational reality" [52] (p. 14). Adams [53] (p. 731) refers to this risk as the "reporting-performance portrayal gap", which identifies a gap between actual performance and the disclosure of performance. Furthermore, with public relations as a driver for reporting, there is a risk of greenwashing [54] and reinforced business-as-usual leading to un-sustainability [38]. This could be caused by existing reporting guidance lacking sufficient context related to planetary boundaries and social foundations [49]. Despite these risks, reporting on sustainability performance remains an important governance process to measure progress on goals and targets as organizations operationalize sustainable development [43,55].

2.2. Sustainability Reporting by Local Governments

For external stakeholders, sustainability reporting functions as an accountability tool [16,24] because it provides information and insights based on social, environmental, and economic factors that complement financial reporting. Since the services provided by local governments represent a high proportion of economic activity and align with aspects of sustainable development, it is argued that municipalities should report on non-financial performance [22,56,57]. Although a specific reporting framework has not been established for municipal governments to convey sustainability information, the academic literature suggests a need for sustainable development disclosures to be made available to stakeholders in a clear and comprehensible manner [47,58]. The literature also recognizes that municipal reporters disseminate sustainability information in various ways (i.e., different subject focus) and at different levels (i.e., reporting media), indicating that a one-size-fits-all approach may not be possible [18,23,59].

2.3. Climate Change Reporting by Local Governments

As noted, climate change is a material issue that municipalities can report on. A key finding in a study by Jones [60] of international cities emphasizes the importance of matching strategic goals to performance measures, which aligns with research in the private sector focused on the quality of sustainability reporting [21]. Additionally, Jones [60] suggested there is a need for enhanced performance measurement in existing management

processes to support climate action accountability. The study also found that reporting, which is meant to provide transparent performance disclosures and enhance accountability, is the weakest aspect of the performance measurement process. This weakness could impact the management process, specifically as it relates to the availability and quality of disclosure information that decision makers rely on.

Whether a municipality is operationalizing climate change mitigation or adaptation measures, reporting is dependent on an assessment system that captures progress [3,31]. Guyadeen et al. [31] (p. 132) expressed limitations to their study, which evaluated the quality of climate change plans by Canadian municipalities, stating that it was "difficult to assess the extent to which the monitoring and evaluation function had been carried out, because only a handful of municipalities reported these results". Additionally, Robinson and Gore [3] surveyed local governments across Canada with more than 5000 residents to examine gaps in the monitoring of mitigation and adaptation actions taken by municipalities. The study found that 37.1% of the municipalities surveyed were in the process of evaluating climate mitigation (corporate) action, whereas only 11.9% had completed evaluations, and 10.5% of respondents were considering it. An important finding from this research highlights the relationship between organizational structure and climate planning, specifically drawing attention to the value of interdisciplinary teams at the municipal level to advance climate action [3].

3. Materials and Methods

This exploratory study applied content analysis using a binary unit of analysis to identify the presence or non-presence of sustainability and climate change reporting by municipalities in Ontario, Canada. However, this topic is complicated by the variability by which municipalities engage in non-financial reporting and the various mediums used to report [59]. To be holistic, reporting was defined in this study as a stand-alone sustainability or climate change report (PDF), an annual report (PDF or dedicated webpage) that includes a section(s) on sustainability and climate change, a dedicated webpage made available by the municipality that communicates sustainability and climate change performance results, and interactive webpages that report on sustainability and climate change performance.

3.1. Sample Selection

Municipalities in Canada are governed by their corresponding province or territory. The sample for this study was drawn from a single province. Ontario will continue to experience significant growth over the next two decades. In 2021, Ontario had a population of 14,826,300 [32]. According to Statistics Canada [32], this population is projected to grow by approximately 42%, reaching 21,147,200 inhabitants by 2043 based on a high-growth scenario.

Ontario has different types of municipalities (e.g., single-tier, upper-tier, lower-tier) that provide residents with varying levels of services. Single-tier municipalities have a responsibility to their residents to deliver all local services [61]. Meanwhile, upper-tier municipalities (also known as regional municipalities) share service delivery with their respective lower-tier municipalities and are responsible for "arterial roads; transit; policing; sewer and water systems; waste disposal; region-wide land use planning and development; as well as health and social services" [61] (para. 1). Table 1 provides a list of the upper-tier and single-tier municipalities included in the research sample. The 8 upper-tier municipalities and the 30 single-tier municipalities were selected because they offered comparable services and include some of the largest municipalities in Ontario by population [61], which aligns with the sample selection in existing empirical research [62]. The sample municipalities included in this study represented 78.7% of the population in Ontario and were made up of all regional municipalities in Ontario (upper-tier, n = 8) and a selection of local municipalities (single-tier, n = 30). The single-tier municipalities were selected based on their geographic location to capture a larger representation of Ontario's

population (municipalities identified on the Association of Municipalities of Ontario [61] northern list were excluded).

Table 1. List of sample municipalities.

Single-Tier Municipalities (n = 30)		
City of Barrie	City of London	County of Brant
City of Belleville	City of Orillia	Haldimand County
City of Brantford	City of Ottawa	Municipality of Chatham-Kent
City of Brockville	City of Pembroke	Norfolk County
City of Cornwall	City of Peterborough	Prince Edward County
City of Greater Sudbury	City of St. Thomas	Town of Prescott
City of Guelph	City of Stratford	Town of Smiths Falls
City of Hamilton	City of Toronto	Town of St. Marys
City of Kawartha Lakes	City of Windsor	Town of Gananoque
City of Kingston	City of Quinte West	Township of Pelee
Upper-Tier Municipalities (n = 8)		
District Municipality of Muskoka	Oxford County	Region of Waterloo
Halton Region	Peel Region	York Region
Niagara Region	Region of Durham	

3.2. Content Analysis

As an initial screening, content analysis was conducted on the sample municipalities' websites to gather data to identify "reporters" and "non-reporters"; this process was complicated by the integration of sustainability-related information into different reports, including annual reports, as opposed to being published in a stand-alone report [25]. Content analysis was applied because it is recognized as an objective and transparent method to identify the presence or non-presence of information [63]. Furthermore, it is widely applied when examining sustainability reporting by local governments [25,64–66]. Data for the content analysis were collected in June 2021.

3.2.1. Stage One

To answer research questions one and two, we examined the quantity (i.e., number of reports) and different reporting methods for which a municipality discloses sustainability and climate change information. The presence or non-presence of information was tracked in an Excel spreadsheet following the seven different searches outlined in Table 2. Once all 38 municipalities' websites were reviewed, each cell was assigned either a 1 (presence) or a 0 (non-presence). Multiple searches were carried out to capture a larger sample of content to analyze given that sustainability and climate change information was disclosed by local governments in numerous ways [25,59,66].

Table 3 provides the detailed action steps taken to complete the stage one content analysis of the 38 municipalities included in the sample. This method allowed for the coding of each search category based on the existence or non-existence of a reporting method [67]. After each cell was assigned either a 1 or 0, the column was tallied to calculate the number of documents found for each of the seven searches across the three categories. All publication years were considered for the stage one search. If two documents appeared for the same search item, the most recent report was recorded in the spreadsheet.

Table 2. Types of document searches.

Search	Description
A	Stand-alone sustainability report with performance-based disclosures.
B [1]	Stand-alone climate change or energy/emissions report with performance-based disclosures.
C [2]	Annual report that includes sustainability disclosures (performance based).
D	Sustainability plan (or some variation—focused on one or more SDG).
E	Climate change action plan or some variation of this title.
F	Strategic plan that contains sustainability priorities, goals, targets, and/or indicators.
G [3]	Energy Conservation and Demand Management (ECDM) plan (required as part of Ontario Regulation (O Reg) 507/18).

[1] This report went beyond a GHG inventory document and was independent of the ECDM plan (see search G). This report was presented to multiple stakeholder groups rather than presented solely to a single committee or the municipal council in the form of a staff report. [2] A link was only included if the report/document/plan discloses sustainability information based on the 17 SDGs, including targets and indicators (General Assembly resolution 71/313, 2017). [3] An updated plan should have been made available on a municipality's website in 2019 (based on O. Reg 507/18). Note: Effective 23 February 2023, this Regulation was revoked and revised as O Reg 25/23.

Table 3. Stage one document search steps.

Step	Action
1	Locate the section of the website dedicated to government operations.
2	Scan the subpage to find any of the following documents: sustainability report, climate change report, annual report, sustainability plan, climate action plan, strategic plan, or the O Reg 507/18 ECDM plan.
3	Scan other subpages on the municipality's website to find any of the documents not found in step 1 and step 2, including the sustainability report, climate change report, annual report, sustainability plan, climate action plan, strategic plan, or the O Reg 507/18 ECDM plan.
4	To locate additional documents that were not found in step 3, enter the words "sustain", "sustainability", "climate change", "climate action", "annual report", "strategic plan", "507/18", and "energy conservation and demand management" into the website's search function.
5	Review, when applicable, the first 5 pages or 50 items of results to locate additional documents according to the Excel tracking sheet that were not recorded in steps 1–3.
6	If a document cannot be located after completing steps 1–5, CNL (could not locate) is noted under the corresponding heading.
7	Upon completion of all municipalities, steps 1–6 are repeated to "audit" the entries and update as necessary (this is done to increase the accuracy of the data).
8	The last step involves allocating either a "1" for the presence of a document or a "0" for the non-presence of a document.

3.2.2. Stage Two

Using the sustainability and climate change plans and reports identified in stage one, each document was reviewed to record key variables to answer research question three. The following variables were recorded based on previous research [66] and observations made during the stage one content analysis:

- Document name;
- Publication year;
- Number of pages (entire PDF page count to capture appendices);
- External funding received from the Federation of Canadian Municipalities (FCM)—(yes/no). Only the documents that included specific mention of funding

received a "yes". If a document received a "no", it signified that this information was not explicitly disclosed in the document;

- For the sustainability plans and reports published in 2015 or later, an additional search was conducted to capture the number of municipalities that mention the SDGs.

3.3. Analysis Techniques

Once gathered, the data were visually presented in graphs created in Excel and analyzed using a combination of descriptive statistics and trend analysis. These approaches were consistent with those used across the literature [21,48,64,65,68].

4. Results

4.1. Planning and Reporting Overview

A total of 38 municipalities' websites were reviewed to gather data on the level of sustainability and climate change reporting by local and regional governments in Ontario. Figure 1 shows the results of all seven search categories expressed in units.

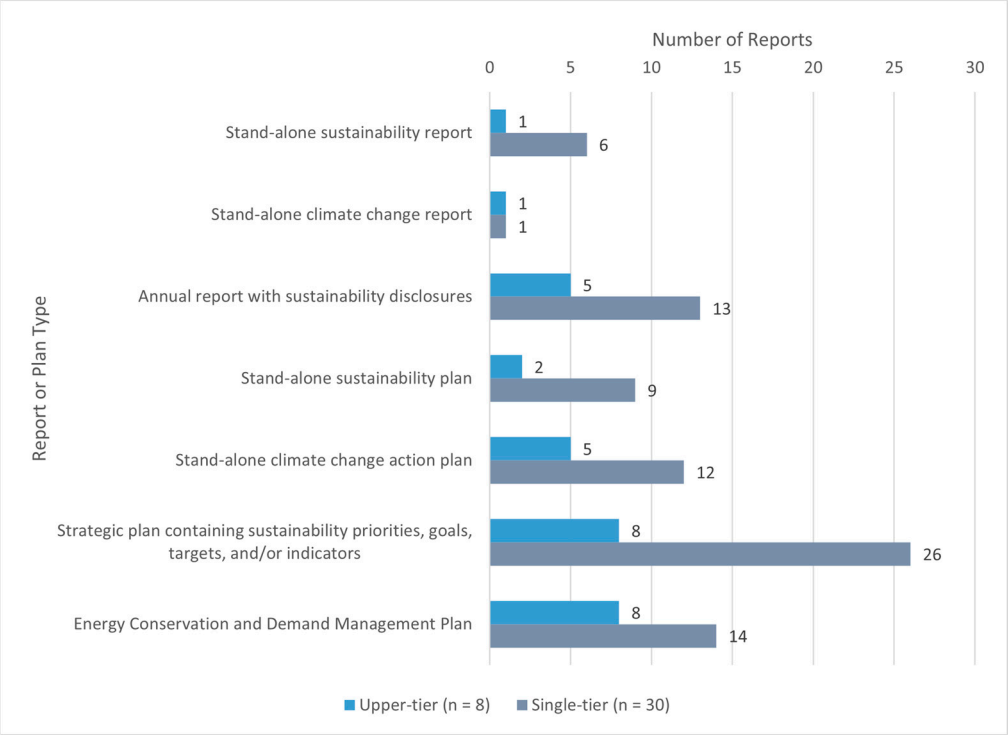

Figure 1. Sustainability and climate change plans and reports.

As shown in Figure 1, only one of the eight upper-tier municipalities (13%) and six of the 30 single-tier municipalities (20%) published a stand-alone sustainability report on their website. Combined (upper-tier and single-tier), seven of the 38 municipalities (18%) analyzed reported on sustainability performance in a stand-alone report. Additionally, one out of the eight upper-tier municipalities (13%) published a climate change report. Meanwhile, only one out of the 30 single-tier municipalities (3%) published a climate change report. Five of the eight upper-tier municipalities (63%) and 13 of the 30 single-tier municipalities (43%) included sustainability disclosures in their annual reports. All municipalities that published an annual report beyond their audited financial statements included some form of sustainability performance information. Lastly, eight out of the eight upper-tier municipalities (100%) and 14 out of the 30 single-tier municipalities (47%) published a current ECDM plan on their website. Overall, stand-alone reports were the least common types of sustainability and climate change documents found across sample municipalities' websites.

4.2. Planning and Reporting Trend Analysis

Figure 2 shows the planning and reporting trends based on the year of publication, with the earliest sustainability plan dated 2007. Looking at the sustainability plans and sustainability reports graphs, there were more plans (n = 11) than reports (n = 7). Furthermore, the practice of sustainability planning and reporting appeared to be decreasing over time.

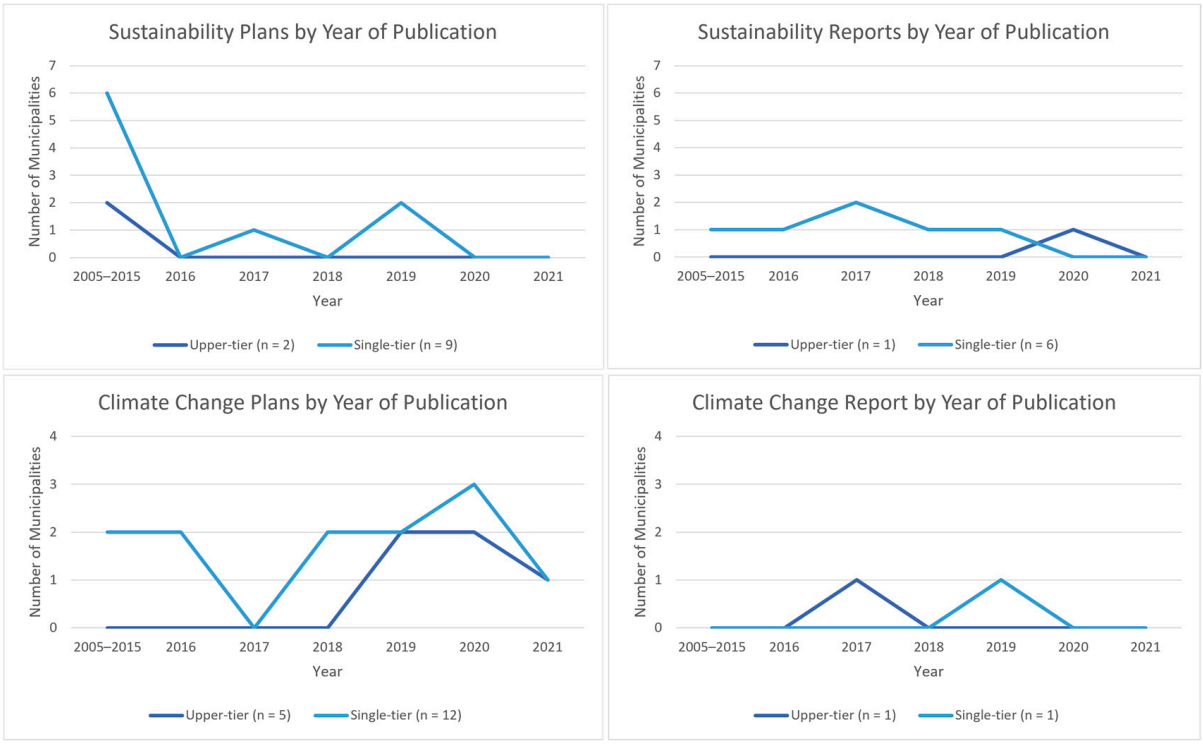

Figure 2. Planning and reporting trends.

When looking at the climate change plans and reports, the contrast between the plan quantity and report quantity was far greater than it was with the sustainability plans and reports. The earliest climate change plan found was dated 2014 and there were a total of 17 plans published on the sample municipalities' websites between 2014 and 2021, with the quantity increasing over time. However, the presence of only two climate change reports during that same period could indicate a disconnect between planning and reporting practices.

4.3. Report Analysis

The practice of sustainability reporting is common to municipalities with larger populations, with all reports being produced by municipalities with over 75,001 residents. The number of pages per report varied between one and 100 pages, with the most common length ranging between 26 and 50 pages. Only one of the seven sustainability reports analyzed included an acknowledgment of funding from the FCM. The sustainability reports published in 2015 or later were analyzed to determine the presence or non-presence of the following key terms: Sustainable Development Goals and SDGs. The results show that neither the full term nor the abbreviation was included in any of the post-2015 reports.

The practice of climate change reporting was minimal. Only two reports were identified, with both produced by municipalities with a population greater than 100,001 residents. The number of pages per report ranged between one and 25 pages. Single-tier municipalities did not disclose any funding in their reports, whereas the upper-tier municipality disclosed funding from the FCM.

4.4. Plan Analysis

In addition to analyzing the sustainability and climate change reports, sustainability and climate change plans were reviewed to capture data on the same key variables. In contrast to reporting, there was one small single-tier municipality with less than 25,000 residents that produced a sustainability plan. Like the sustainability report results, the sustainability plans ranged in length from one to over 100 pages. However, the most common length for plans was over 100 pages, which differed from the sustainability reports, which were shorter, with the most common size being within the range of 26–50 pages. Approximately half of the eleven sustainability plans analyzed disclosed the receipt of funding from the FCM. Reviewing the sustainability plans only, a keyword search of the documents was conducted as part of the stage two content analysis, finding that none of the plans published in 2015 or later included a mention of the SDGs.

In terms of the results of the climate change plans, these offered the largest sample of documents analyzed in stage two of this research, with a total of 17 municipalities made up of five upper-tier and 12 single-tier municipalities. The population of municipalities publishing climate change plans ranged from 50,000 residents to over 100,001, with the majority falling in the latter category. Of the 17 municipalities included in this sample, one single-tier municipality published their plan on a variety of web pages rather than as a PDF, which is customary practice; therefore, an accurate count could not be captured. For the remaining 16 municipalities, the lengths of the climate change plans ranged between one page and over 100 pages. The upper-tier municipality plans were between one page and 50 pages in length. In contrast, most single-tier municipalities published a plan with more than 76 pages. Over 70% of the sample municipalities disclosed funding from the FCM.

4.5. Regulatory Plan Analysis

Figure 3 demonstrates the uptake of ECDM plans in compliance with O Reg 507/18 (now O Reg 25/23), which requires all municipalities in the province to "prepare, publish, make available to the public and implement ECDM plans or joint plans in accordance with section 25.35.2 of the Act and with this Regulation." (O Reg 507/18, 4. (1)). Although emphasis was placed on energy management and greenhouse gas emissions reduction, this plan serves as an example of compliance level for regulatory reporting mandated by the province for municipalities to follow.

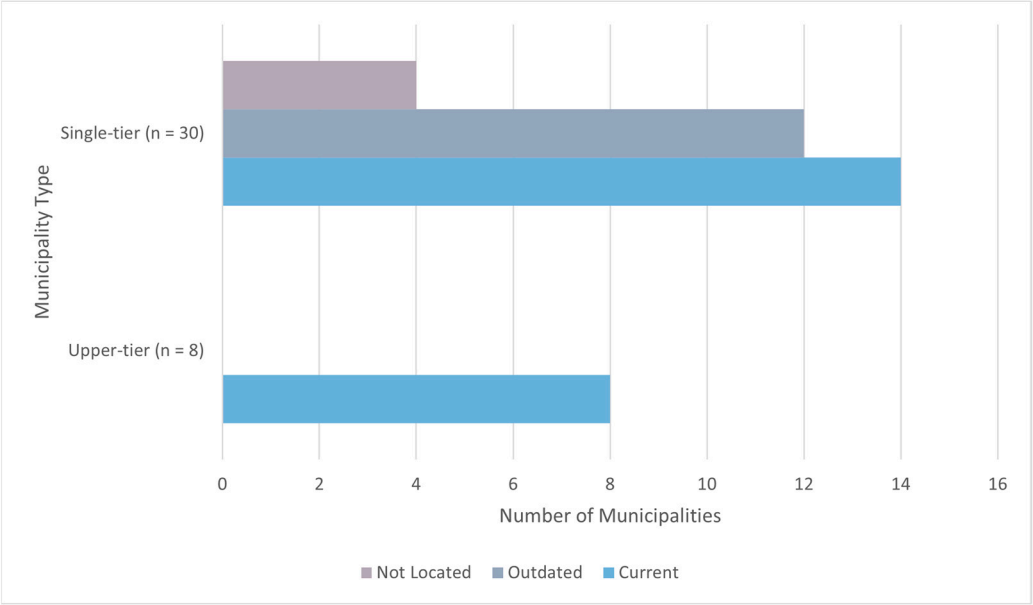

Figure 3. Energy Conservation and Demand Management plan status.

As seen in Figure 3, all upper-tier municipalities published a plan that was up to date, whereas the results differed for the single-tier municipalities, where less than half of the local governments included in the sample published a current plan. Twelve of the 30 single-tier municipalities had a plan posted on their website; however, they were not current based on O Regn 507/18, which requires plans to be made public by 1 July 2019, with updates every five years. Four of the 30 single-tier municipalities did not have an ECDM plan in any form available on their website.

5. Discussion

This study conducted a content analysis to gain an understanding of the current state of sustainability and climate reporting at the local level and to investigate the extent to which municipalities across Ontario, Canada, report. Specifically, this study was designed to answer the following RQs: (1) What is the current state of sustainability and climate reporting by municipalities in Ontario, Canada? (2) How are municipalities in Ontario, Canada, disseminating sustainability and climate change information? (3) Do observable factors (e.g., population size, external funding) relate to the uptake of sustainability and climate reporting by municipalities in Ontario, Canada?

5.1. Uptake of Sustainability and Climate Reporting in Ontario

Municipalities report on sustainability and climate change themes. This is because the role of local government is to provide services to its residents related to social and environmental areas, many of which align directly with sustainable development [57,58]. Based on the results of this study, stand-alone sustainability reporting did not appear to be a widespread practice given that only 18% of the sample municipalities made one available on their website. Meanwhile, 47% of the municipalities mentioned sustainability performance results in their annual report. Climate change reporting uptake was much lower, with only 5% of municipalities publishing a report.

The level of Ontario municipalities providing reporting on sustainability performance was in stark contrast to the level found amongst publicly traded companies listed on the TSX Composite Index (Toronto Stock Exchange) [21], creating the opportunity for forward-thinking municipalities to emerge as leaders and enhance accountability while engaging with stakeholders in a more meaningful way through the uptake of reporting practices [69]. Also, it indicates that public sector reporters, such as municipalities, can learn from the challenges and best practices experienced in the private sector. These results add to those of Raj [66], who found that private sector reporting is more direct (i.e., stand-alone reports), whereas public sector reporting does not capture a municipality's full picture of sustainability performance due to the fragmented nature in which the information was presented by municipalities in this study.

Financial and non-financial information must be made openly available to decision makers and stakeholders, which includes taxpayers, other levels of government, investors, and neighboring municipalities, as a means of accountability and transparency to maintain, and in some cases restore, public trust [47]. From a financial perspective, municipalities can be analyzed by reviewing audited financial statements, which are made publicly available as a requirement of the Municipal Act (2001). However, considering the increased demand from stakeholders for non-financial information and the call for "harmonization" across non-financial metrics and disclosure standards in the private sector [70], it is expected that there will be an increased demand for non-financial disclosures in the public sector.

Given that sustainability and climate change reporting is currently voluntary at the municipal level in Ontario, it is not surprising that stand-alone reporting uptake is low [55,66]. Despite reporting being an output of the planning process, our results show that municipalities were producing more plans than reports, which could indicate that additional guidance and reporting requirements are necessary. Lastly, the higher frequency and more recent climate change plan publication rate could relate to available funding through the FCM. This could signal a need for financial stimulus to encourage improved reporting practices.

5.2. Reporting as an Output of the Planning Process

Based on this initial analysis, it appears that new sustainability plans (either community-wide or organizational) have been on the decline in Ontario over the last 15 years, as expressed in Figure 2, which also shows that none of the municipalities in this study had published a sustainability plan in 2020 or 2021 at the time of the data collection in June 2021. Further, less than 30% of the sample municipalities had published a sustainability plan on their website over 15 years. New climate change plans are more common, with seven plans published by sample municipalities in 2020 and 2021 alone.

Since reporting is an output of the planning process, more plans should result in more reports. This was not the case, as there were only two climate change reports located across the entire sample of 38 local governments. While this gap may be a matter of timing or the capacity of municipalities, it could also relate to the voluntary nature of external reporting on sustainability and climate change performance. Despite public access being required under O Reg 507/18 (now O Reg 25/23), at the time of this study, an updated ECDM plan was only available on 68% of the sample municipalities' websites. This could indicate that provincial regulations do not necessarily equate to guaranteed publication of documents on municipalities' websites. However, findings from a study by Giacomini et al. [55] show that a stick approach is a more effective motivator for sustainability reporting adoption by local governments in Italy. This suggests that Ontario could influence the adoption of sustainability and climate change reporting by municipalities through increased coercive pressure [36,71].

For municipalities in Ontario, sustainability and climate change planning and reporting remain largely voluntary, with the exception of O Reg 507/18, which was revoked in 2023 and replaced by O Reg 25/23. The plan publication requirements under section 9 of the O Reg 25/23 were adjusted to a 31 July 2024 deadline for municipalities to make their plan available online. This delay weakens pressure on municipalities to plan and report on GHG emission reduction.

Municipalities throughout Ontario can voluntarily become members of the Partners for Climate Protection (PCP) program. The PCP program offers Canadian municipalities support to help them reduce GHG emissions [72]. This initiative led by ICLEI—Local Governments for Sustainability (ICLEI) and the Federation of Canadian Municipalities (FCM) freely provides access to resources, including a five-step Milestone Framework that guides municipalities through inventorying GHG emissions, setting reduction targets, climate action planning, implementation, monitoring progress, and reporting results [72,73]. While non-financial disclosures are often more externally focused, sustainability accounting can offer internal benefits to evaluate the municipality's operations [74]. Through the practice of reporting, municipalities can enhance their understanding of how their operations interact with and impact the economy, environment, and society [65,75,76]. This provides local governments with the opportunity to align and evaluate their goals and actions with broader policy goals, including the Sustainable Development Goals (SDGs) and Paris Agreement.

Both sustainability and climate change planning are important. If Canada is aiming to reach the goals of the 2030 Agenda, more action is required from all stakeholders, including provinces, territories, and municipalities. Whether this requires a more holistic approach with an overarching sustainability plan compared with having multiple stand-alone topic-specific plans (i.e., climate change), monitoring and evaluation followed by reliable reporting are integral parts of the governance process [2].

5.3. Factors Influencing Reporting Uptake in Ontario

Based on previous studies that investigated sustainability reporting at the local level in different countries, there was an expectation that there would be limited uptake by municipalities in Ontario, Canada, and that environmental themes would not be well represented [24,26,48]. On the other hand, Navarro-Galera et al. [65,77] and Ortiz-Rodríguez et al. [26] demonstrated through their results that when considering the administrative culture of the municipality, the uptake of sustainability reporting is greater among Anglo-

Saxon countries in comparison with Nordic and Southern European countries. This pointed to the possibility of greater uptake in Ontario, Canada, due to it being part of the Anglo-Saxon cluster. Consistent with other studies (i.e., Tagesson et al. [68]) population size is a contributing factor to information disclosure level, with all stand-alone sustainability reporting municipalities having more than 75,000 residents.

Another variable that emerged during the initial stage of the empirical research and was investigated in stage two was the direct mention of funding through the FCM. The findings show that only 14% of the seven stand-alone sustainability reports analyzed included an acknowledgment of funding. These results could indicate that stand-alone sustainability reporting is more dependent on the human resources available through a collaborative approach rather than the availability of financial resources, despite both variables being noted as a barrier to reporting in Australia [78]. Results from the planning documents content analysis in stage two produced different results since the FCM funding appeared to influence uptake by the municipalities. This is relevant to reporting uptake since monitoring and reporting are integral to the planning process and could be an enforceable condition for receiving financial support from higher levels of government or other funders.

5.4. Future Research Directions

This research was designed to capture data related to sustainability and climate change reporting by local governments in Ontario, Canada. While some determination on the quantity of reports was assessed, with methods of dissemination identified, and some influential factors observed, this research did not examine the quality of reporting. Nor did this research examine what motivated voluntary external stakeholder reporting. Best practices cannot be identified without empirical studies on reporting quality and motivations by gathering data with surveys, interviews, and content analysis [3,21,36,55]. Additionally, future research can explore beyond Ontario to include municipalities across Canada. A cross-Canada study could provide empirical evidence on how provinces and territories influence the adoption of sustainability reporting at the local level.

Although it was briefly noted within this paper, a sufficient examination of the dual responsibility of local governments as key actors in Canada's quest toward sustainability was not carried out. Municipalities are community leaders with the ability to mobilize policy tools aligned with sustainable development and inspire action from a variety of stakeholder groups due to their proximity to citizens [57,79]. In addition, municipalities are organizations that can apply principles of corporate sustainability [47,66]. Despite the connection between the two, they are distinct functions that were not sufficiently described in this study. For example, sustainability and climate change plans were not separated depending on whether they were corporate-centric or community-focused [80]; instead, they were lumped together when data were gathered. Future research could explore the concept of double materiality [42,70] to capture the use of reporting to communicate the interaction of sustainability and climate change with the municipal organization, as well as the impact that the organization has on the community.

Given the significance of meaningful action beyond reconciliation as part of Canada achieving the goals of the 2030 Agenda [1,81] and the recent passing of Bill C-15 on the United Nations Declaration of Rights of Indigenous Peoples (UNDRIP) [82], future research on sustainability reporting by local governments should include Indigenous peoples and communities within its scope.

6. Conclusions

This study was designed to establish data and gain an initial understanding of the extent to which local governments are planning and reporting on sustainability and climate performance, responding to calls for empirical research in the public sector [3,55]. The research conducted aimed to investigate the level of sustainability and climate reporting by local governments in Ontario, Canada, through a content analysis of reports and plans

from 38 municipalities. Further, it reviewed existing literature in this emerging field to help shape the research.

Research Contributions

This study contributes to the growing field of sustainability and climate change planning and reporting by municipalities and offers empirical evidence specific to Ontario, Canada. Although the results of this research are limited to report quantity, dissemination methods, and examination of influential variables for the sample municipalities, key findings were produced. Jones [60] had similar findings by showing that reporting, which is meant to provide transparent disclosures on progress and enhance accountability, was the weakest aspect of the performance measurement process of municipalities examined in their study. Adding to the field's understanding of the connection between planning and reporting, we observed that plans were published at a higher rate than reports.

This empirical research had similar findings to other studies [18,23], with evidence that municipalities had different ways of disseminating sustainability and climate change information (i.e., different subject focus and reporting media types). Unique to our research was the finding that new stand-alone sustainability plans are declining over time, which could signal an anticipated decline in the number of stand-alone sustainability reports published by municipalities in the future. We also provide evidence that the most usual form of reporting sustainability information was through the annual report, which is another indication that stand-alone sustainability reporting could experience a decline.

Lastly, it is important to note that even with O Reg 507/18, which was the provincial regulation that was in effect during the period that data were gathered for this study, external stakeholders were not guaranteed public-facing documents through a municipality's website. Since municipalities produce a variety of plans, the level of accessible reports should be improved, especially as local governments seek to legitimize their actions, engage with their stakeholders, and be recognized for their leadership.

Author Contributions: Study conceptualization, L.F., D.M., Z.F.-L., and A.C.; methodology, L.F. and D.M.; data collection, L.F.; formal analysis, L.F.; writing—original draft preparation, L.F. and D.M.; writing—review and editing, L.F., D.M., Z.F.-L., and A.C.; supervision, D.M.; project administration, L.F. and D.M. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Data Availability Statement: No new data were created or analyzed in this study. Data sharing is not applicable to this article.

Acknowledgments: We would like to thank Ryan Johnson from the University of Waterloo for his feedback on the conceptualization of this study.

Conflicts of Interest: The authors declare no conflict of interest.

References

1. Government of Canada. *Towards Canada's 2030 Agenda National Strategy: Interim Document*; Government of Canada: Quebec, QC, Canada, 2019.
2. Linton, S.; Clarke, A.; Tozer, L. Strategies and Governance for Implementing Deep Decarbonization Plans at the Local Level. *Sustainability* **2021**, *13*, 154. [CrossRef]
3. Robinson, P.; Gore, C. Municipal Climate Reporting: Gaps in Monitoring and Implications for Governance and Action. *Env. Plann C Gov Policy* **2015**, *33*, 1058–1075. [CrossRef]
4. Environment and Climate Change Government of Canada Legislates Climate Accountability with First Net-Zero Emissions Law. Available online: https://www.canada.ca/en/environment-climate-change/news/2021/06/government-of-canada-legislates-climate-accountability-with-first-net-zero-emissions-law.html (accessed on 4 July 2021).
5. Environment and Climate Change 2030 Emissions Reduction Plan—Canada's Next Steps for Clean Air and a Strong Economy. Available online: https://www.canada.ca/en/environment-climate-change/news/2022/03/2030-emissions-reduction-plan{-}{-}canadas-next-steps-for-clean-air-and-a-strong-economy.html (accessed on 23 April 2023).
6. Abeysekera, I. A Framework for Sustainability Reporting. *Sustain. Account. Manag. Policy J.* **2022**, *13*, 1386–1409. [CrossRef]

7. Bartocci, L.; Picciaia, F. Towards Integrated Reporting in the Public Sector. In *Integrated Reporting: Concepts and Cases that Redefine Corporate Accountability*; Busco, C., Frigo, M.L., Riccaboni, A., Quattrone, P., Eds.; Springer International Publishing: Cham, Switzerland, 2013; pp. 191–204. [CrossRef]
8. Bansal, T.; Song, H.-C. Similar but Not the Same: Differentiating Corporate Sustainability from Corporate Responsibility. *Acad. Manag. Ann.* **2017**, *11*, 105–149. [CrossRef]
9. Gibson, R. Beyond the Pillars: Sustainability Assessment as a Framework for Effective Integration of Social, Economic and Ecological Considerations in Significant Decision-Making. *J. Environ. Assess. Policy Manag. (JEAPM)* **2006**, *8*, 259–280. [CrossRef]
10. Gray, R. Is Accounting for Sustainability Actually Accounting for Sustainability. . .and How Would We Know? *An Exploration of Narratives of Organisations and the Planet. Account. Organ. Soc.* **2010**, *35*, 47–62. [CrossRef]
11. Shaker, R.R. The Spatial Distribution of Development in Europe and Its Underlying Sustainability Correlations. *Appl. Geogr.* **2015**, *63*, 304–314. [CrossRef]
12. Kates, R.W.; Parris, T.; Leiserowitz, A. What Is Sustainable Development? Goals, Indicators, Values, and Practice. *Environ. Sci. Policy Sustain. Dev.* **2005**, *47*, 8–21. [CrossRef]
13. World Commission on Environment and Development. In *Our Common Future*; Oxford paperbacks; Oxford University Press: Oxford, NY, USA, 1987; ISBN 978-0-19-282080-8.
14. Rockström, J.; Steffen, W.; Noone, K.; Persson, Å.; Chapin, F.S.; Lambin, E.F.; Lenton, T.M.; Scheffer, M.; Folke, C.; Schellnhuber, H.J.; et al. A Safe Operating Space for Humanity. *Nature* **2009**, *461*, 472–475. [CrossRef]
15. Richardson, K.; Steffen, W.; Lucht, W.; Bendtsen, J.; Cornell, S.E.; Donges, J.F.; Drüke, M.; Fetzer, I.; Bala, G.; von Bloh, W.; et al. Earth beyond Six of Nine Planetary Boundaries. *Sci. Adv.* **2023**, *9*, eadh2458. [CrossRef]
16. Epstein, M.J. *Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental and Economic Impacts*, 1st ed.; Greenleaf Publishing: Sheffield, UK, 2008; ISBN 978-1-906093-05-1.
17. Laasch, O.; Conaway, R.N. *Principles of Responsible Management: Glocal Sustainability, Responsibility, and Ethics;* 1st ed.; Cengage Learning: Stamford, CT, USA, 2015; ISBN 978-1-285-08026-0.
18. Park, A.Y.S.; Krause, R.M. Exploring the Landscape of Sustainability Performance Management Systems in U.S. Local Governments. *J. Environ. Manag.* **2021**, *279*, 1–9. [CrossRef]
19. Taylor, A.; Taylor, M. Factors Influencing Effective Implementation of Performance Measurement Systems in Small and Medium-Sized Enterprises and Large Firms: A Perspective from Contingency Theory. *Int. J. Prod. Res.* **2014**, *52*, 847–866. [CrossRef]
20. Tozer, L. Urban Climate Change and Sustainability Planning: An Analysis of Sustainability and Climate Change Discourses in Local Government Plans in Canada. *J. Environ. Plan. Manag.* **2018**, *61*, 176–194. [CrossRef]
21. Cho, C.H.; Bohr, K.; Choi, T.J.; Partridge, K.; Shah, J.M.; Swierszcz, A. Advancing Sustainability Reporting in Canada: 2019 Report on Progress. *Account. Perspect.* **2020**, *19*, 181–204. [CrossRef]
22. Ball, A.; Grubnic, S. Sustainability Accounting and Accountability in the Public Sector. In *Sustainability Accounting and Accountability*; Unerman, J., Bebbington, J., O'Dwyer, B., Eds.; Routledge: London, UK, 2007; ISBN 978-0-203-81528-1.
23. Guerrero-Gómez, T.; Navarro-Galera, A.; Ortiz-Rodríguez, D. Promoting Online Transparency to Help Achieve the Sustainable Development Goals: An Empirical Study of Local Governments in Latin America. *Sustainability* **2021**, *13*, 1837. [CrossRef]
24. León-Silva, J.M.; Dasí-González, R.M.; Montesinos-Julve, V. Disclosure of Sustainability Information in the Local Governments of the Pacific Alliance. *Lex Localis* **2020**, *18*, 557–578. [CrossRef]
25. Niemann, L.; Hoppe, T. Sustainability Reporting by Local Governments: A Magic Tool? Lessons on Use and Usefulness from European Pioneers. *Public Manag. Rev.* **2018**, *20*, 201–223. [CrossRef]
26. Ortiz-Rodríguez, D.; Navarro-Galera, A.; Alcaraz-Quiles, F.J. The Influence of Administrative Culture on Sustainability Transparency in European Local Governments. *Adm. Soc.* **2018**, *50*, 555–594. [CrossRef]
27. Othman, R.; Nath, N.; Laswad, F. Sustainability Reporting by New Zealand's Local Governments. *Aust. Account. Rev.* **2017**, *27*, 315–328. [CrossRef]
28. Clarke, A.; MacDonald, A. Outcomes to Partners in Multi-Stakeholder Cross-Sector Partnerships: A Resource-Based View. *Bus. Soc.* **2019**, *58*, 298–332. [CrossRef]
29. Sun, X.; Clarke, A.; MacDonald, A. Implementing Community Sustainability Plans through Partnership: Examining the Relationship between Partnership Structural Features and Climate Change Mitigation Outcomes. *Sustainability* **2020**, *12*, 6172. [CrossRef]
30. Burch, S. In Pursuit of Resilient, Low Carbon Communities: An Examination of Barriers to Action in Three Canadian Cities. *Energy Policy* **2010**, *38*, 7575–7585. [CrossRef]
31. Guyadeen, D.; Thistlethwaite, J.; Henstra, D. Evaluating the Quality of Municipal Climate Change Plans in Canada. *Clim. Change* **2019**, *152*, 121–143. [CrossRef]
32. Statistics Canada Population Projections for Canada (2021 to 2068), Provinces and Territories (2021 to 2043). Available online: https://www150.statcan.gc.ca/n1/pub/91-520-x/91-520-x2022001-eng.htm (accessed on 2 October 2023).
33. Government of Ontario How Municipalities and Ontario Work Together | Ontario.Ca. Available online: http://www.ontario.ca/page/how-municipalities-and-ontario-work-together (accessed on 19 November 2023).
34. Government of Ontario a Made-in-Ontario Environment Plan. Available online: http://www.ontario.ca/page/made-in-ontario-environment-plan (accessed on 18 November 2023).

35. *Elkington, Cannibals with Forks: The Triple Bottom Line of 21st Century Business*; Conscientious commerce; New Society Publishers: Gabriola Island, BC, Canada; Stony Creek, CT, USA, 1999; ISBN 978-0-86571-392-5.
36. Bebbington, J.; Higgins, C.; Frame, B. Initiating Sustainable Development Reporting: Evidence from New Zealand. *Account. Audit. Account. J.* **2009**, *22*, 588–625. [CrossRef]
37. Paridhi; Arora, A. Sustainability Reporting: Current State and Challenges. *Bus. Strategy Dev.* **2023**, *6*, 362–381. [CrossRef]
38. Milne, M.J.; Gray, R. W(h)Ither Ecology? The Triple Bottom Line, the Global Reporting Initiative, and Corporate Sustainability Reporting. *J. Bus. Ethics* **2013**, *118*, 13–29. [CrossRef]
39. Larrinaga, C.; Bebbington, J. The Pre-History of Sustainability Reporting: A Constructivist Reading. *Account. Audit. Account. J.* **2021**, *34*, 131–150. [CrossRef]
40. KPMG. *The KPMG Survey of Sustainability Reporting 2020*; KPMG: Amstelveen, The Netherlands, 2020.
41. KPMG. *The KPMG Survey of Corporate Responsibility Reporting 2013*; KPMG: Amstelveen, The Netherlands, 2013.
42. ElAlfy, A.; Weber, O. *Corporate Sustainability Reporting: The Case of the Banking Industry*; Centre for International Governance Innovation: Waterloo, ON, Canada, 2019.
43. Gray, R.; Adams, C.A.; Owen, D. *Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment;* 1st ed.; Pearson Education Limited: Harlow, UK, 2014.
44. Adams, C.A.; Muir, S.; Hoque, Z. Measurement of Sustainability Performance in the Public Sector. *Sustain. Account. Manag. Policy J.* **2014**, *5*, 46–67. [CrossRef]
45. Brown, H.S.; de Jong, M.; Levy, D.L. Building Institutions Based on Information Disclosure: Lessons from GRI's Sustainability Reporting. *J. Clean. Prod.* **2009**, *17*, 571–580. [CrossRef]
46. Dumay, J.; Bernardi, C.; Guthrie, J.; Demartini, P. Integrated Reporting: A Structured Literature Review. *Account. Forum* **2016**, *40*, 166–185. [CrossRef]
47. Montesinos, V.; Brusca, I. Non-Financial Reporting in the Public Sector: Alternatives, Trends and Opportunities. Available online: https://doaj.org (accessed on 11 February 2021).
48. Alcaraz-Quiles, F.J.; Navarro-Galera, A.; Ortiz-Rodríguez, D. Factors Determining Online Sustainability Reporting by Local Governments. *Int. Rev. Adm. Sci.* **2015**, *81*, 79–109. [CrossRef]
49. Adams, C.A. Sustainability Reporting and Value Creation. *Soc. Environ. Account. J.* **2020**, *40*, 191–197. [CrossRef]
50. Ioannou, I.; Serafeim, G. *The Consequences of Mandatory Corporate Sustainability Reporting*; Social Science Research Network: Rochester, NY, USA, 2017.
51. Cho, C.H.; Laine, M.; Roberts, R.W.; Rodrigue, M. Organized Hypocrisy, Organizational Façades, and Sustainability Reporting. *Account. Organ. Soc.* **2015**, *40*, 78–94. [CrossRef]
52. Bebbington, J.; Unerman, J. Advancing Research into Accounting and the UN Sustainable Development Goals. *Account. Audit. Account. J.* **2020**, *33*, 1657–1670. [CrossRef]
53. Adams, C.A. The Ethical, Social and Environmental Reporting-Performance Portrayal Gap. *Account. Audit. Account. J.* **2004**, *17*, 731–757. [CrossRef]
54. Dumay, J.; Guthrie, J.; Farneti, F. Gri Sustainability Reporting Guidelines For Public And Third Sector Organizations. *Public Manag. Rev.* **2010**, *12*, 531–548. [CrossRef]
55. Giacomini, D.; Rocca, L.; Carini, C.; Mazzoleni, M. Overcoming the Barriers to the Diffusion of Sustainability Reporting in Italian LGOs: Better Stick or Carrot? *Sustainability* **2018**, *10*, 131. [CrossRef]
56. Ball, A.; Bebbington, J. Editorial: Accounting and Reporting for Sustainable Development in Public Service Organizations. *Public Money Manag.* **2008**, *28*, 323–326. [CrossRef]
57. Roberto, F.; Maglio, R.; Rey, A. Accountability and Sustainability Reporting in the Public Sector. Evidence from Italian Municipalities. In *CSR and Sustainability in the Public Sector*; Springer: Berlin/Heidelberg, Germany, 2020; pp. 19–34. ISBN 9789811563652.
58. Gherardi, L.; Linsalata, A.M.; Gagliardo, E.D.; Orelli, R.L. Accountability and Reporting for Sustainability and Public Value: Challenges in the Public Sector. *Sustainability* **2021**, *13*, 1097. [CrossRef]
59. Williams, B.; Wilmshurst, T.; Clift, R. Sustainability Reporting by Local Government in Australia: Current and Future Prospects. *Account. Forum* **2011**, *35*, 176–186. [CrossRef]
60. Jones, S. City Governments Measuring Their Response to Climate Change. *Reg. Stud.* **2019**, *53*, 146–155. [CrossRef]
61. Association of Municipalities of Ontario Ontario Municipalities. Available online: https://www.amo.on.ca/about-us/municipal-101/ontario-municipalities (accessed on 31 March 2021).
62. Alcaraz-Quiles, F.J.; Navarro-Galera, A.; Ortiz-Rodríguez, D. Factors Influencing the Transparency of Sustainability Information in Regional Governments: An Empirical Study. *J. Clean. Prod.* **2014**, *82*, 179–191. [CrossRef]
63. Krippendorff, K. Content Analysis. *Int. Encycl. Commun.* **1989**, *1*, 403–407.
64. Guthrie, J.; Farneti, F. GRI Sustainability Reporting by Australian Public Sector Organizations. *Public Money Manag.* **2008**, *28*, 361–366. [CrossRef]
65. Navarro-Galera, A.; de los Ríos Berjillos, A.; Ruiz Lozano, M.; Tirado Valencia, P. Transparency of Sustainability Information in Local Governments: English-Speaking and Nordic Cross-Country Analysis. *J. Clean. Prod.* **2014**, *64*, 495–504. [CrossRef]
66. Raj, S.R. *A Comparative Analysis of Public and Private Sector Sustainability Reporting of Goals and Targets | Digital Repository*; Ryerson University: Toronto, ON, Canada, 2017.

67. Palys, T.; Atchison, C. *Research Decisions: Quantitative, Qualitative, and Mixed Methods Approaches*, 5th ed.; Nelson Education Ltd.: Toronto, ON, Canada, 2014.
68. Tagesson, T.; Klugman, M.; Ekström, M.L. What Explains the Extent and Content of Social Disclosures in Swedish Municipalities' Annual Reports. *J. Manag. Gov.* **2013**, *17*, 217–235. [CrossRef]
69. Laine, M.; Tregidga, H.; Unerman, J. *Sustainability Accounting and Accountability*, 3rd ed.; Routledge: New York, NY, USA, 2021; ISBN 978-1-03-202880-4.
70. Adams, C.A.; Abhayawansa, S. Connecting the COVID-19 Pandemic, Environmental, Social and Governance (ESG) Investing and Calls for 'Harmonisation' of Sustainability Reporting. *Crit. Perspect. Account.* **2022**, *82*, 1–13. [CrossRef]
71. DiMaggio, P.J.; Powell, W.W. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *Am. Sociol. Rev.* **1983**, *48*, 147–160. [CrossRef]
72. FCM; ICLEI Canada. *Annual Report: The Partners for Climate Protection Program 2021–2022*; Federation of Canadian Municipalities (FCM) and ICLEI Canada: Ottawa, ON, Canada, 2022.
73. Wong, K.; Clarke, A.; Ordonez-Ponce, E. Cross-Sector Partnerships for Implementing Community Climate Action Plans: Implementation Structures, Partner Outcomes and Plan Outcomes. In *Transitioning to Strong Partnerships for the Sustainable Development Goals*; MDPI: Basel, Switzerland, 2020.
74. Maas, K.; Schaltegger, S.; Crutzen, N. Integrating Corporate Sustainability Assessment, Management Accounting, Control, and Reporting. *J. Clean. Prod.* **2016**, *136*, 237–248. [CrossRef]
75. Bebbington, J.; Larrinaga, C.; Moneva, J.M. Corporate Social Reporting and Reputation Risk Management. *Account. Audit. Account. J.* **2008**, *21*, 337–361. [CrossRef]
76. GRI; UN Global Compact; WBCSD. SDG Compass—A Guide for Business Action to Advance the Sustainable Development Goals. 2015.
77. Navarro-Galera, A.; Alcaraz-Quiles, F.J.; Ortiz-Rodriguez, D. Enhancing Sustainability Transparency in Local Governments—An Empirical Research in Europe. *Sustainability* **2018**, *10*, 2161. [CrossRef]
78. Graymore, M.L.M. Sustainability Reporting: An Approach to Get the Right Mix of Theory and Practicality for Local Actors. *Sustainability* **2014**, *6*, 3145–3170. [CrossRef]
79. Navarro-Galera, A.; Berjillos, A.; Ruiz Lozano, M.; Tirado Valencia, P. Identifying Motivation of the Local Governments to Improve the Sustainability Transparency. *Transylv. Rev. Adm. Sci.* **2015**, *45*, 149–167.
80. Clarke, A.; Ordonez-Ponce, E. City Scale: Cross-Sector Partnerships for Implementing Local Climate Mitigation Plans. *Public Adm. Rev.* **2017**, *2*, 25–28.
81. Yesno, R. *UNDRIP and the SDGs: There's No Sustainable Future without Indigenous Rights*; Alliance 2030: Canada, 2019.
82. Abouchar, J.; Birchall, C.J.; Wortsman, L. *Bill C-15 Passed: Federal Government to Align Federal Laws with the United Nations Declaration on the Rights of Indigenous Peoples*; Willms & Shier Environmental Lawyers LLP: Toronto, ON, Canada, 2021.

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.