SUSTAINABILITY: A BRIEFING PAPER

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Abstract

The aims of this briefing paper are to examine the origins and development of the concept of sustainability, to outline some of the current approaches to sustainability reporting and to offer some reflections on both sustainability and sustainability reporting. The paper draws attention to the contrasting and contested meanings of sustainability, to the theoretical frameworks developed to conceptualise sustainability and to the growing interest in sustainability reporting. In their discussion the authors explore some of the challenges police authorities may face in looking to develop and formalise their approach to sustainability as an integral part of their continuing commitment to protect and enhance the communities and environments in which they work.

Keywords

Sustainability; Sustainability Reporting; Policing; Public Sector.

Introduction

While the future financial sustainability of policing continues to pose major challenges for policing and police authorities and for governments and communities (e.g. National Audit Office 2015; Caputo and McIntyre 2015), a number of police authorities are also taking a growing interest in wider sustainability strategies and policies that look to embrace environmental and social goals. Within the UK, for example, the Metropolitan Police Service (2013) outlined its approach to *'delivering our services in the most responsible and sustainable way'* and to *'managing our environmental, social and economic impacts'* and argued that *'as well as being very important in their own right, our sustainability objectives also make a key contribution to our services.'* In a similar vein South Yorkshire Police (2009) reported that *'the Police and Crime Commissioner and the Chief Constable of South Yorkshire Police recognise that we have a responsibility to embrace the principles of sustainability to reduce our negative impacts.'* In introducing its sustainable development strategy Northumbria Police Authority and Northumbria Police (201argued *'this strategy demonstrates our commitments to working as an organisation, and with partners, to ensure we achieve continuous improvement in sustaining, protecting and enhancing the environment and our communities.'* The UK police authorities which have developed sustainability strategies and policies have addressed a wide range of specific issues including climate change and greenhouse gas emissions; waste management; sustainable procurement; health, safety and well-being; diversity; employee development; and work with, contributions to, communities. In recent years sustainability and policing have both followed expanding, and in some ways linked trajectories. On the one hand sustainability has expanded to from its initial environmental origins to embrace a growing number social and economic issues across almost all walks of life while on the other hand policing increasingly has to address crime in a constantly expanding range of personal, social, commercial, technological, financial and regulatory arenas. However public reporting on sustainability agendas and achievements by police authorities is generally much less developed. In many other parts of the world police authorities have, as yet, paid limited formal attention to sustainability. With this in mind this briefing paper examines the origins and development of the concept of sustainability, outlines some of the current approaches to sustainability reporting and offers some reflections on both sustainability and the sustainability reporting process.

Sustainability: Origins and Development of the Concept

The term sustainability has become increasingly widely used across many walks of life in recent decades and in some ways it seems to be used to mean all things to all people but *'the idea of sustainability is not a mere mind game played by modern technocrats, nor the brainwave of some tree-hugging eco-warriors … it is our primal world cultural heritage'* Gruber 2012). The events and ideas underpinning the concept of sustainability certainly have a long history. Du Pisani (2006) provides a succinct summary of the historical roots and evolution of the concept of sustainability and looks to demonstrate *'how the idea of sustainability evolved through the centuries as a counter to notions of progress'* (Du Pisani 2006). He concludes by arguing *'that the roots of the concept of sustainability can be traced back to ancient times , but that population growth, increases in consumption after the Industrial Revolution , and the danger that crucial resources such as wood, coal and oil could be depleted boosted awareness of the need to use resources in a sustainable way. Fears that present and future generations might not be able to maintain their living standards stimulated mode of thinking that would inform discourses which prepared the way for the emergence and global adoption of sustainable development'*(Du Pisani 2006).

In recent times the terms sustainable development and sustainability began to receive much more widespread attention and currency especially from the 1980's onwards following the publication of the *'World Conservation Strategy'* (International Union for Conservation of Nature and Natural Resources 1980) and *'Our Common Future'* (World Commission on Environment and Development 1987). Increasing interest in sustainability reflects a growing concern about a range of major challenges and problems facing societies, environments and economies at a variety of spatial and temporal scales. These concerns include continuing population growth and urbanisation and the pressures this is putting on natural resource consumption and food supplies; climate change; growing levels of pollution; the loss of natural habitats; and water stress and the increasing scarcity of water resources in some areas of the world. In theory the concept of sustainability has become increasingly seen as offering a potential solution to these problems. Diesendorf (2000) argued that sustainability can be seen as *'the goal or endpoint of a process called sustainable development.'* Arguably the most widely used definition of sustainable development is that provided in *'Our Common Future'* namely *'development that meets the needs of the present without compromising the ability of future generations to meet their own needs'* (World Commission on Environment and Development 1987). That said defining sustainability is not straightforward and there are a number of contrasting and contested meanings.

More specifically there are sets of definitions that are based around ecological principles which focus on conserving natural resources and protecting fragile ecosystems on which ultimately all human life depends. Goodland (1995), for example, defined environmental sustainability as *'the maintenance of natural capital'* arguing that it *'seeks to improve human welfare by preserving the sources of raw materials used for human needs and ensuring that the sinks for human waste are not exceeded in order to prevent harm to humans.'* There are also broader definitions that include social and economic dimensions along with environmental and ecological goals and to meet human needs in an equitable manner. For the United States Environment Protection Agency (2014), for example, *'sustainability creates and maintains the conditions under which humans and nature can exist in productive harmony , that permits fulfilling the social, economic and other requirements of present and future generations.'*

Arguably more critically Hudson (2005) argued that definitions of sustainability range from *'pallid blue green to dark deep green.'* The former definition Hudson (2005) suggests centres on *'technological fixes within current relations of production, essentially trading off economic against environmental objectives, with the market as the prime resource allocation mechanism'* while for the latter *'prioritizing the preservation of nature is pre-eminent'* (Hudson 2005). Hudson (2005) also suggests that the dominant view of sustainability *'is grounded in a blue-green discourse of ecological modernization'* and *'claims that capital accumulation, profitable production and ecological sustainability are compatible goals.'* Further he contrasts this view with the *'deep green'* perspective which *'would require significant reductions in living standards and radical changes in the dominant social relations of production'* (Hudson 2005). In a similar vein a distinction is often made, for example, between 'weak' and 'strong' sustainability and Roper (2012) suggests that *'weak sustainability prioritizes economic development, while strong sustainability subordinates economies to the natural environment and society, acknowledging ecological limits to growth.'*

While sustainability has attracted widespread political support and has become applied in many areas of human endeavour, the concept has also attracted considerable criticism. Robinson (2003), for example, has summarized three sets of criticisms. Firstly, that the concept is vague in that it means different things to different people and organizations. Clark (2005), for example, writing in *The Times* newspaper argued "*In the absence of any precise meaning the concept of sustainability is pointless. It could mean virtually anything and therefore means absolutely nothing."* Secondly that it attracts hypocrites who use the language of sustainability to promote and defend unsustainable activities. A number of critics see the growing business interest in sustainability as little more than a thinly veiled and cynical ploy, popularly described as 'green wash', designed to attract socially and environmentally conscious consumers while sweeping pressing environmental and social concerns under the carpet. So seen, the moves towards sustainable marketing might be characterised by what Hamilton (2009) describes as *'shifting consciousness's'* towards *'what is best described as green consumerism*.*'* This he sees as *'an approach that threatens to entrench the very attitudes and behaviours that are antithetical to sustainability'* and argues that *'green consumerism has failed to induce significant inroads into the unsustainable nature of consumption and production.'* Thirdly that it fosters delusions in that it fails to recognize that the current rates of economic growth are simply unsustainable and that it draws attention away not only from the need to develop new ways of organising how people can relate to the natural world but also from the need for fundamental and widespread social and political change. Indeed Mansfield (2009) has argued *'it is striking the* *extent to which politics–relations of power- have been written out of the discussions about sustainability.'*

As interest in sustainability has gathered momentum so a number of attempts have been made to conceptualise sustainability and three approaches merit attention. Firstly a number of authors (e.g. Barter 2011; Garvare and Johansson 2010), have employed stakeholder theory to conceptualise sustainability. In simple terms stakeholder theory is developed around the belief that companies should be sensitive to the interests not just of their shareholders but also those of a wider variety of stakeholders, including suppliers, customers and society at large, and that in so doing they will ultimately be more successful. Wheeler et. al. (2003), for example, suggested that *'sustainability is a construct whose foundational ideas are consonant with those of stakeholder theory'* and that *'stakeholder concepts are highly relevant and useful to thinking about sustainability.'* In developing a model of stakeholder management for sustainability Garvare and Johansson (2010) argued that *'contemporary organisations must satisfy a variety of stakeholders* and Steurer et. al. explored the relationship between sustainability and stakeholder theory and examined how *'corporations are confronted with economic, social and environmental stakeholder claims* (Steurer et. al. 2005).*'* Secondly Todorov and Marinova (2009) argued that a simple model centred on the environmental, social and economic dimensions of sustainability and presented in a simple Venn diagram as three overlapping circles, provides an accessible picture of the concept. Thirdly there have been attempts to develop a more critical theory. Amsler (2009), for example, has argued that *'the contested politics and ambiguities of sustainability discourses'* can be embraced to develop a *'critical theory of sustainability.' S*he further argues that current debates should be located '*within a broader tradition of social criticism'* and that *'competing interpretations of sustainability'* should be viewed as '*invitations to explore the complex processes through which competing visions of just futures are produced, resisted and* realized' (Amsler2009).

Sustainability Reporting

The growing interest in and commitment to sustainability has seen the emergence of sustainability reporting across a wide range of companies and organisations. During the last three decades the number of organisations publicly reporting on their environmental, social and economic impacts and performance has grown enormously and sustainability reporting is now integrated into corporate business strategy within the private sector of the economy in many parts of the world. While the public sector has generally been much slower to embrace sustainability reporting, many public sector organisations are now taking a growing interest in sustainability and are now looking to report on it publicly.

In essence sustainability reporting is a broad term used to describe a company or an organisations reporting on its environmental, social and economic impacts and performance. While there is no internationally agreed definition of sustainability reporting (United Nations Environment Programme 2016) a number of definitions can be identified. For the Global Reporting initiative (2011), for example, *'sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development.'* More specifically the Global Reporting Initiative (2016), also argued that *'a sustainability* *report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities'* and that *'a sustainability report should provide a balanced and reasonable representation of the sustainability performance of a reporting organization – including both positive and negative contributions.'* In reviewing *'the state of play in sustainability reporting within the European Union'* van Wensen, Broer, Klein and Knofp (2011) argued that *'sustainability reporting is the provision of environmental, social and governance (ESG) information within documents such as annual reports and sustainability reports.'*

A number of drivers are important in promoting the growth in sustainability reporting. Ernst and Young (2014), for example, argued that *'one of the key drivers behind the increase in sustainability reporting is that to be meaningful, a sustainability strategy must be based on reliable concrete data. This can only be the case once the mechanisms and systems for reporting the facts are put in place.'* Law 360, a US based legal news service, argued that for *'non-governmental, regulators and activists the primary driver for more environmental, social and governance information is mission driven'* (Law 360 2015) with stakeholders increasingly pressuring organisations to take responsibility for, and pro-actively manage, the environmental and social impacts of their activities. More generally growing numbers of stakeholders are increasingly demanding greater disclosure on how organisations are addressing environmental social and governance issues and other non-financial risks and opportunities. Companies themselves are looking to publicly emphasize and demonstrate their commitment to sustainability in an attempt to help to differentiate themselves from their competitors and to enhance corporate brand reputation.

In some ways sustainability reporting has become an 'industry' in itself and a number of private companies and voluntary organisations offer sustainability reporting services and frameworks. The United Nations Environment Programme (2013), for example, identified a number of *'reporting frameworks and protocols, reporting systems, standards and guidelines'* and listed five organisations that have *'gained the most widespread uptake'* namely The Global Reporting Initiative, the World Resource Institute, the Carbon Disclosure Project, the Climate disclosure Standards Board and the United Nations Global Compact. The United Nations Environment Programme (2013) reported that the Global Reporting Initiative *'has become the leading global framework for sustainability reporting'* and cited its comprehensive scope, its commitment to continuous improvement and its consensus approach as being important in contributing to its pre-eminence in the field. Originally founded in 1997 the Global Reporting Initiative reporting framework has progressively evolved from the original G! Guidelines launched in 2000 to the current G4 Guidelines introduced in 2013. The so called 'Big 4' accountancy and audit consultancies, namely KPMG, PricewaterhouseCoopers, Ernst and Young and Deloitte, have also developed a wide range of sustainability advisory services. While the majority of companies and organisations publish dedicated sustainability reports there is growing interest in integrated reporting which looks to incorporate sustainability goals and achievements alongside traditional financial reporting.

A wide range of internal and external benefits are claimed for organisations that embrace sustainability reporting. The Global Reporting Initiative (2016), for example, suggests that internal benefits include *'increased understanding of risks and opportunities'*, *'streamlining processes, reducing costs and improving efficiency'*, *'benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards and voluntary initiatives'* , *'avoiding being implicated in publicized, environmental and governance failures '*and *'comparing performance internally and between organizations and sectors.'* KPMG (2008) identified a number of external benefits including demonstrating transparency, enhancing reputation and improving regulatory compliance. In discussing transparency, for example, KPMG (2008) argued that sustainability reporting demonstrates an organisation's *'commitment to managing its environmental, social and economic impacts, and , in so doing establishes a sound basis for stakeholder dialogue an demonstrating transparency.'* In a similar vein in addressing reputation KPMG (2008) suggested that *'sustainability reporting can play an important role in managing stakeholder perceptions, and in doing so, help to protect and enhance corporate reputation.'*

Discussion

Some police authorities are at the start of what may prove to be a long and challenging journey towards sustainability while others are yet to embark on that journey and a number of issues, namely ownership, independent assurance, changing operational demands and conflicts and sustainability in the public sector, merit attention and discussion. The issue of ownership has two dimensions, the one concerned with the role of stakeholders in developing sustainability reports for organisations and the second relating to the role of employees in promoting sustainability within organisations. In theory stakeholder engagement is seen to be important in developing and structuring an organisation's sustainability reporting process and in determining materiality. Materiality is concerned with identifying those environmental, social, economic, and governance issues that matter most to an organisation and it stakeholders. Ideally this process would begin with the identification of stakeholders and the selection of potential environmental, social, economic and governance impacts and issues and the organisation would then survey its internal and external stakeholders to identify the most important issues for its operations and activities. These so called 'material issues' are then usually mapped onto a matrix , whose two axes are, the degree of the organisation's economic, social and environmental impact and degree of stakeholder importance. This 'materiality matrix' is usually then divided into high, medium and low impact and importance segments and those issues deemed to be most important would then be mapped onto the matrix and employed to structure the sustainability report. In this way both internal and external stakeholders can be seen to have a sense of ownership both of an organisation's sustainability strategy and also of its sustainability reporting process.

However there can be issues in terms of the ranking of material issues, the scale and nature of stakeholder engagement and the nature of the relationship between an organisation and its stakeholders. Issues of ownership can arise, for example, if the head of an organisation or the senior management team take the principal, and possibly exclusive, responsibility, either explicitly or implicitly, for identifying and determining material issues within the sustainability reporting process and for ranking such issues in terms both of importance and impact. At the same time there can be issues about both the resources and the time organisations can realistically devote to identifying all appropriate stakeholders and to eliciting their views on a range of sustainability issues. More generally identifying material issues in rank order fails to depict or distinguish between perceived orders of magnitude in terms of importance and impact. Schendler and Toffell (2013), for example, argue that while many organisations *'are working to reduce energy use and waste, and many have integrated sustainability into strategic planning'* ……*'such actions don't meaningfully address the primary barrier to sustainability, climate change.'*

Ownership of an organisation's sustainability strategy within the organisation is important. In reviewing the corporate world, Ernst and Young (undated)for example, suggested that *while conventional wisdom is that company sustainability initiatives are driven principally by customers or investors and shareholders'* it found that *'employees can become a powerful voice in support of company sustainability messages.'* Ernst and Young also revealed that *'the practice of employee education and engagement in sustainability has spread rapidly and evolved into a more institutionalised element of companies' broad sustainability strategies.'* Further Ernst and Young suggested that organisations are employing a wide range of tools to foster and enhance employee engagement including encouraging employees to create personal sustainability plans, employee reward and recognition programmes and 'treasure hunts' to identify new opportunities to reduce waste and promote energy efficiency. Arguably more forcefully PricewaterhouseCoopers (2016) argued that *'for any sustainability strategy to be successful the company's employees need to be aligned and engaged behind it. Without such employee support the strategy risks being perceived as an empty public relations exercise, which can ultimately prove costly to the company's reputation.'*

As organisations look to develop and report on their sustainability strategies and achievements so the accuracy of the reporting process increasingly comes into the public spotlight. Here independent external assurance or verification is seen to be an important element in the reporting process. 'In making the case for increasing external assurance in the corporate world, KPMG (2011), for example, suggested that *'as corporate responsibility reporting begins to play a larger role in the way stakeholders and investors perceive corporate value, companies should increasingly want to demonstrate the quality and reliability of their corporate responsibility data.'* The most widely adopted approach to assurance in sustainability reporting is the commissioning of an assurance statement by an independent external organisation. An assurance statement is typically defined by CorporateRegister.com Limited (2008) as *'the published communication of a process which examines the veracity and completeness of a CSR report.'* Independent external assurance is seen to be important in offering credibility, integrity and reliability to the reporting process.

External assessors work to one of two so called 'levels of assurance' namely 'reasonable assurance' and 'limited assurance.' In the former *'the assurors have carried out enough work to be able to make statements about the report which are framed in a positive manner e.g. the reported environmental data accurately reflect'* (the company's) *'environmental performance.'* In the latter *'the assurors have only carried out enough work* *to make statements about the report which are framed in a negative manner e.g. Nothing has come to our attention which causes us to believe that the reported environmental data do not accurately reflect environmental performance'* (CorporateRegister.com Limited 2008). A number of organisations offer external assurance services for sustainability reports. Accountancy companies (e.g. PricewaterhouseCoopers) are the largest providers of external assurance for sustainability reports. A number of sustainability consultancies (e.g. Planet and Prosperity) also provide external assurance and a number of engineering firms (e.g. TruePivot) offer technical certification, specialist engineering expertise and risk based analysis.

Within all organisations changes in both the external and the internal environmental can put commitments to sustainability under operational pressure. Many retailers, for example, can face difficulties in meeting greenhouse gas emission targets as a result of changes, delays and problems in their supply chains, delivery constrains to stores and changing patterns of demand. In a similar vein store managers working to meet what may be ever more demanding operational and financial deadlines and/or to achieve demanding performance targets may, when facing problems with staff scheduling, put employees under pressure to work outside the hours that suit their work/life balance or to release employees for educational training programmes.

Within police authorities operational demands and constraints on sustainability strategies may be even more critical than in the commercial world. In the UK The National Debate Policy Advisory Group (2015) on policing in austerity, for example, argued that *'there must be an operational dimension to sustainability'* and suggested that a number of factors might put sustainability at risk. These factors include *'an unexpected and/or run of major incidents or inquiries which overstretch the force'*; *'failures in other local public services which have a knock-on impact'*; *'declining public confidence and trust in the ability of a force to discharge its functions and /or feeling of safety leading to a loss of reputation and therefore public legitimacy'*; *'poor management of resources and people and lack of* training'; and *'failing morale and/or other people measures such as sickness rates and difficulties with recruitment and retention'* (National Debate Policy Advisory Group 2015). Looking to the future the Advisory Group put forward a series of reputational, operational, financial and people *'measures of risk'* which could provide a framework that could be employed to *'paint a picture of the underlying health of a force'* and signal *'early warning'* about a force's sustainability and viability.'

Finally, and more generally, there are issues concerning sustainability within the public sector. While there is a growing awareness that public sector organisations have a vital role to play in moving towards a more sustainable future, sustainability reporting within the public sector is, as yet, limited. In its review of public sector reporting in Australia, for example, the Global Reporting Initiative (2012) reported that *'Australian public sector organisations are facing an ever-growing demand from different stakeholders to be more transparent and accountable about their economic, environmental and social performance, yet current reporting requirements and the lack of resources to measure their performance prevent further transparency and accountability.'*

However it is important to recognise that in some ways public sector organisations face different considerations and challenges from those in the corporate world not least in the ways they identify and address their stakeholders. The ACCA (2010), for example, argued that *'the purpose of public sector organisations is generally grounded in improving well-being in some way, rather than increasing shareholder value. As a result elements of sustainability are likely to be core to the organisation's goals in a way that might not be commonplace in the private sector.'* At the same time ACA (2010) noted that *'the organisation's contributions to well-being are likely to already be monitored in some ways though they may not be conceptualised as sustainability practices and may lack a future focus'* and that *'these contributions may also be partial for many organisations, for instance focusing on social well-being rather than environmental issues.'* So seen *'the challenge for public sector sustainability reporting is likely to be conceptualising in a holistic way that allows recognition of reporting on action that contributes to sustainability and how meeting the gaps in current action or reporting can contribute to the organisation's central purpose.'*

A number of specific elements of sustainability reporting within the public sector have attracted attention. Forum for the Future (2010), for example, provided a guide for *'public sector leadership on sustainability.'* In looking to make the case that *'sustainable development offers the most appropriate set of values for the creation and maintenance of public value'*, Forum for the Future (2010) proposed *'a nine-step leadership model for sustainable development in the public sector.'* These steps include *'making the case'*; *'build networks'*; *'link policy and deliver'*; *'create a learning culture'*; *'run demonstration projects'*; and *'skill up for public engagement'* (forum for the Future (2010). ' In an international study of sustainable procurement in the public sector Brammer and Walker (2011) revealed that while *'some sustainable procurement practices are evident in public sector procurement practice and the extent and nature of sustainable procurement practices varies significantly across regions*.' Adams, Muir and Hoque (2014) have examined the measurement of sustainability performance in state, territory and federal government departments in Australia and concluded that *'the public sector is unlikely to adopt comprehensive sustainability performance measures while they remain voluntary and while there is no perceived need to be competitive in these areas.'*

Conclusion

While the concept of sustainability is not new it is increasingly seen to embrace, and in many ways, to link, all environmental systems and human activities. During the past two decades growing numbers of companies worldwide have developed formal sustainability strategies and to report on how they are managing the environmental, social and economic impacts of their activities in annual sustainability reports. While there is evidence of growing interest in sustainability across the public sector in some parts of the world, as yet the development of sustainability strategies is less common and sustainability reporting is much more limited. Looking to the future many police authorities may look to formalise and develop their approach to sustainability as an integral part of their continuing commitment to protect and enhance the communities and the environments in which they work and also to report on their sustainability goals and achievements.

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