Localizing the Sustainable Development Goals: a managerial perspective

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Received 20 February 2021
Revised 23 June 2021
Accepted 29 July 2021

Abstract

Purpose – This article investigates how Sustainable Development Goals (SDGs) can be integrated into the strategic planning and management processes of local governments (LGs). It draws from the classic strategic planning and control framework developed in management studies and elaborates some propositions for adapting, implementing and monitoring the SDGs at the city level.

Design/methodology/approach – As a first step in the assessment of the ways the principles of sustainable development can be integrated into LG management, this research scrutinizes the incorporation of sustainability goals in the strategic plans of all medium-to-large capital cities of provinces in Italy, a context in which there has been a National Strategy for Sustainable Development (NSSD) since 2016.

Findings – The focus on SDGs at the LG level in Italy is in its initial stage, and few capital cities have started to integrate sustainable development concerns into their comprehensive strategic plans. SDGs are used mainly as a reference framework in the strategic plans to demonstrate the contribution of LG strategies to global concerns on sustainable development.

Practical implications – The paper offers insights for political leaders and public managers to rethink their strategic management systems, including the continuous process of evaluating and updating of strategic plans, in accordance with the multidimensional perspective of sustainability. To this end, the study has identified possible patterns of actions that public managers elsewhere will find useful.

Originality/value – The managerial approach behind the proposed conceptual framework might contribute to effectively localize the SDGs in multilevel government settings and to integrate the concept of sustainability as a guiding principle into organizational routines.

Keywords Sustainability management, Strategic planning, Sustainable development, Sustainable development goals (SDGs), Local government, Cities

Paper type Research paper

Introduction

The paper examines the managerial issues of adapting, implementing and monitoring the Sustainable Development Goals (SDGs) within cities.

The pivotal role of local governments (LGs) in the implementation of SDGs is widely recognized, not only because cities are home to most of the world's population but also because of the administrative decentralization of functions that is currently in place in many countries. Today, more than 65% of the sustainable development objectives directly concern and involve local communities. Many challenges arise when it comes to integrating SDGs into

Journal of Public Budgeting, Accounting & Financial Management
Vol. 34 No. 5, 2022
pp. 583-601
Emerald Publishing Limited
1096-3367
DOI 10.1108/JPBAFM-02-2021-0031

the strategic planning process and operations of the city (Berke and Conroy, 2000, p. 21). Although the drawing up of strategic plans is not the goal of planning, strategic documents are considered the most formal statements of the organization's strategic culture because they constitute visible representations of its underlying values and interpretative schemes (Bryson, 2011).

The research question discussed in the empirical section of the paper aims to explore the ways through which the SDGs can be integrated into a city's strategic planning and management processes. After having discussed the concept of sustainable development and the managerial aspects of integration of SDGs into cities' strategic planning, this paper analyzes how cities in Italy are incorporating the sustainable development concept into their strategic plans. Italy is an interesting case to study because of its multilevel governance structure, and is one of the countries in Europe that integrated sustainable development indicators into its government's budgetary planning documents early on. The study then concludes with practical implications and suggestions for future research.

Localizing the sustainable development goals

The concept of "sustainable development" or "sustainability"—two words that are often used interchangeably—has become an overarching paradigm for scholars and government professionals over the last decade. Although a laudable holistic vision, it remains a very broad principle (Andrews, 1997; Beatley and Manning, 1998; Campbell, 1996) that requires translation into management practice (Connelly, 2007; Zeemering, 2012).

The 1987 report *Our Common Future* published by the United Nations World Commission on Environment and Development (WCED) offered the most widely used definition of the concept: "Sustainable development is development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs" (UN-WCED, 1987, p. 8).

The central goal of sustainable development is intergenerational equity, which implies weaving together multiple societal values, sometimes referred to as the "three Es" of sustainable development: environmental quality, economic prosperity and social equity (Berke and Conroy, 2000; Rogers and Boyd, 2008; Zeemering, 2018). Within this view, sustainability becomes a long-term goal in which environmental, societal and economic considerations are balanced in the pursuit of improved well-being of citizens.

Ball (2002) suggests the idea of building "sustainable communities," emphasizing the crucial role of adopting sustainable development strategies at the local level. In view of this consideration, it is essential to note the crucial role that LGs' strategic planning plays in achieving sustainable development (Brugmann, 1996).

The United Nations' (UN) 2030 Sustainable Development Agenda, with its 17 SDGs, mentions cities as key players in actively evolving towards higher sustainability and emphasizes how important it is for cities to aim for sustainable development, clarifying targets and indicators for inclusive, safe, resilient and sustainable cities and regions.

In many cities, sustainable development initiatives have been mainly focused on environmental dimensions of sustainability, thanks to the influential action plan of Agenda 21 that was launched in Rio Earth Summit in 1992.

Today, cities have renewed opportunities for advancing sustainable development. Nearly, all the SDGs have targets that will depend on LG action.

Cities are home to about over half of the global population, which is projected to grow by two-thirds by 2050 (United Nations, 2019), and are responsible for as much as two-thirds of global energy consumption and 70% of global carbon emissions (UN-Habitat, 2011). Despite this impact on the environment, cities provide vast economic opportunities for people and businesses.

However, because SDGs are not legally binding, it is important to discuss how to localize these goals, i.e. how LGs can lead the implementation of SDGs targets at the local level.

SDGs and LG strategies

LGs can contribute to sustainable development targets through a wide range of policy tools, such as urban development plans, traffic and public transportation regulations, waste collection ordinances, and procurement policies.

Given their critical role, LGs can be responsible for the implementation of a national government's SDG agenda or take the lead in setting up a local commitment to the SDGs, depending on their mandates and autonomy for decentralized policies. Given that most countries have multilevel governance structures, SDGs can serve as a normative framework for their implementation both nationally and locally. At higher government tiers, the development of a policy environment facilitating sustainable development can create incentives (Saha and Paterson, 2008, p. 35) for LGs, businesses and citizens to adopt behaviors aligned with the common good.

In this perspective, previous literature has focused on drivers of sustainability initiatives. Studies have found some contextual factors influencing their implementation, such as environmental pressures, resource availability (Saha and Paterson, 2008) and socioeconomic and demographic characteristics of the population (Saha, 2009). Scholars have also argued that the definition of local goals and targets for LGs in the implementation of SDGs is influenced by the characteristics of multilevel governance structures and coordinating mechanisms (Amundsen *et al.*, 2010; Zeemering, 2012). For example, previous research conducted at the city level in the USA identified the lack of state financial support and incentives and the lack of regional cooperation and coordination among the main barriers for sustainability initiatives (Saha and Paterson, 2008, p. 34).

In recent years, emerging literature has highlighted individual cities' decision-making and operations in sustainability implementation.

According to this literature, managerial capacity of LG decision-makers (i.e. either elected officials or public managers) appears to play an important role in institutionalizing the concept of sustainability as a reform value or guiding principle in organizational routines. Managerial capacity reflects "the organization's ability to develop sustainability goals and principles, incorporate those goals and principles into the strategic planning process and operations, and monitor and assess the achievement of those goals" (Wang *et al.*, 2012, p. 843).

According to Zeemering (2018, p. 137), recent research on LG sustainability initiatives tends to emphasize the policy tools that public managers use for achieving sustainable outcomes. These investigations draw upon content analysis of sustainability initiatives in city planning documents (Berke and Conroy, 2000; Conroy, 2006; Conroy and Berke, 2004; Ling *et al.*, 2009; Saha and Paterson, 2008). Other studies have similarly investigated the conditions under which sustainability initiatives in LGs are developed, and identified that local political support is relevant (e.g. Garcìa-Sanchez *et al.*, 2013; Saha and Paterson, 2008; Saha, 2009; Wang, 2013).

Although LG managers have been acquiring greater awareness of the policy tools associated with sustainability (Saha and Paterson, 2008), "a practical framework for thinking about the deployment of these tools within their organizations" is still missing (Zeemering, 2018, p. 137).

Zeemering (2018) argues that the process of strategic planning offers LG decision-makers the opportunity to critically think about how the concepts of sustainability and sustainable development challenge existing assumptions regarding their strategy, priorities and service delivery models to achieve broader social, economic and environmental benefits. Closely

related to this argument, he points out that it is necessary to investigate how a city's sustainability strategy is supported by performance metrics and how these are linked to a broad organizational commitment to sustainability. In this respect, cities provide the opportunity for continuous organizational learning if sustainability strategies are translated into action in the city's operations and monitored through performance metrics. Without such data, it is difficult for LGs to devise strategies to improve their sustainability performance. At the same time, given the increasing importance citizens place on sustainable development, the inclusion of sustainability metrics into strategic plans is also essential for a LG to both communicate how metrics are used to craft strategy and monitor whether progress is being achieved with plans. In accordance with this, Wang *et al.* (2012) argues that scrutinizing the incorporation of sustainability in strategic planning efforts is a first step in the analysis of sustainability management.

To embed sustainability as a guiding principle, scholars have emphasized the need to develop organizational capacity by improving management competencies (Fiorino, 2010), which requires a radical switch from general management to sustainability management (Cohen, 2011, p. 154).

Other scholars have emphasized the difficulties of a paradigm shift of this kind. LG sustainability activities require extensive coordination across siloed city departments and entail a significant commitment of time, energy and financial resources. In deciding to adopt the sustainability paradigm, public decision-makers assess the opportunity costs of reallocating constrained resources (Deslatte and Swann, 2017; Morris and Jones, 1999). Thus, it is important to develop a better understanding of how and when elected officials and public managers leverage on existing internal resources and capabilities (i.e. organizational practices and routines) or develop new ones to carry out sustainability policies. Within this perspective, Deslatte and Stokan (2020) have found evidence in the USA that cities that are able to take better advantage of synergies with existing organizational capabilities are more likely to develop sustainability planning and diversify into new areas of service delivery. They also found evidence that cities in highly competitive environments seek to differentiate themselves through sustainability strategies and are more inclined to measure related performance. Within the same perspective, Saha and Paterson (2008, p. 34), in a survey of 216 medium and large cities in the USA, found that the lack of elected officials' awareness in regard to sustainable development was mentioned as one of the principal barriers to effective implementation of environmental protection, economic development and equity initiatives.

In the context of the present exploratory research, the managerial perspective is adopted to study, based on a first approximation, how the concept of sustainability is embedded in the comprehensive strategic plans of cities; this is done in an institutional setting – Italy – in which the measurement of sustainable development has become a priority at the global level and is progressively promoted at the national level.

The integration of sustainability principles into city strategic planning and management processes

Strategic planning, defined as the "disciplined effort aimed at producing fundamental decisions and actions on what an organization is, what it does, and why it does it" (Bryson, 2004, p. 6), typically involves a deliberate process of planning (Mintzberg and Waters, 1985) that results in an organization's explicit strategic plan. Strategic planning has been considered the most critical component of strategic management in the public administration literature (Koteen, 1989). Koteen (1989, p. 18) defines strategic management as a broad concept that "embraces the entire set of managerial decisions and actions that determine the long-run performance of an organization", whereas Toft (1989, p. 6) portrays it as "an

advanced and coherent form of strategic thinking, attempting to extend strategic vision throughout all units of the organization, encompassing every administrative system."

The strategic plan conveys the main political and financial representations of a city government's multi-year policy, and hence provides an important starting point for the integration of Agenda 2030 and its SDGs. Previous strategy process research has also agreed that the process of strategy formulation is, to a certain extent, formally reflected in the formality of strategic planning documents (Ramanujam and Venkatraman, 1987).

Thus, how can the SDGs be reflected in the strategic plan and, in substance, be integrated into city strategic planning and management processes?

The process of translation ultimately reflects how city political leaders interpret the concept of sustainability; hence, a one-size-fits-all approach does not exist. Nevertheless, a conceptual framework can be followed by LG managers to guide this process and improve its effectiveness (Guarini *et al.*, 2021).

The underlying perspective is based on the assumption that LG policymakers and managers are used to practice planning; thus, they have developed capabilities to identify organizational goals and objectives and to link them to strategic vision, direction and desired outcomes (Deslatte and Stokan, 2020). The proposed dimensions refer to each of the main stages of the classic strategic planning and control cycle and consist of political vision, identification of relevant SDGs, gap analysis, setting the local SDG agenda, performance measurement and reporting (Figure 1). This section presents more detail on each dimension.

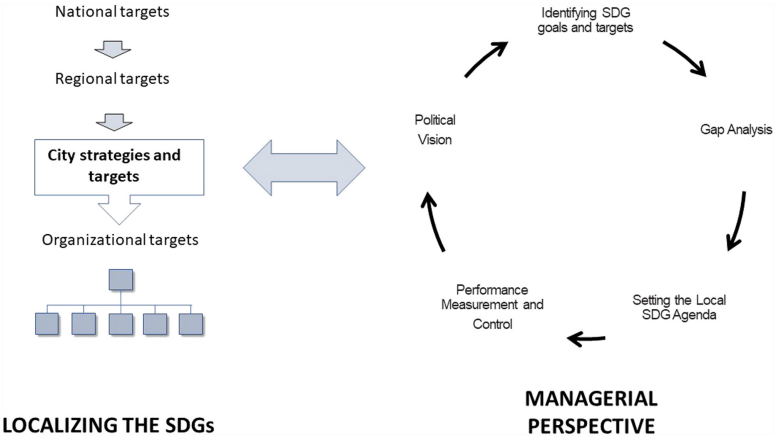


Figure 1.
Integration of SDGs into city strategic planning and management

Source(s): Adapted from Guarini *et al.* (2021)

Political vision. Strategic plans oriented toward sustainability should clearly integrate the concept of sustainable development into their vision statement (Berke and Conroy, 2000): this is a formal statement of a community's desired future to guide policy development (Olson, 1995). Therefore, the SDGs and the objectives they support must be recognized as a national priority on the political agenda.

Integrating the SDGs requires a process of translation that links the SDG framework with the city's goals and actions. City managers can play a critical role here by developing and guiding the strategic planning process, although their power, unlike in the private sector, must be shared with political leaders (Joyce, 2000). Hence, the process of translation can be accomplished if there is sufficient political support for integration, or, in other words,

sustainability must be recognized as a priority in the political agenda of the city. In addition, political support from citizens and stakeholders increases the legitimacy of planned actions (Wang *et al.*, 2012).

Regardless of the approaches used, integrating the concept of sustainability into their vision statement or as an overarching theme of the plan can be seen as a sign of cities' political commitment given that "it shows at minimum an awareness of the concept, if not an indication of the systematic transformation of the planning agenda'" (Conroy and Berke, 2004, p. 1387).

Identifying the relevant SDG goals and targets. SDGs do not entail mandatory requirements to publicly report certain levels of commitment or targets. This means that LGs can align one or more SDGs to local issues and choose relevant context-specific targets and indicators to demonstrate their contribution to global goals. The management issues are related to how SDG targets relevant to the city are selected according to its mandate, priorities and capacities. Here, we suggest some (among many) approaches LG managers might consider in defining local SDG targets.

City leaders might use the SDGs as a management tool for strategic planning by providing a "goal-planning structure" for driving goal formulation from the beginning of the planning process. As a result, the strategic plan mirrors the structure of 2030 Agenda, and each SDG is deployed through city strategic objectives and results, against which progress and achievement are measured. Furthermore, the financial part of the plan can be aligned with SDGs so that it would be possible to directly determine the amount of money allocated to each SDG goal. This approach also strengthens accountability because citizens and other stakeholders can be engaged and involved in translating the SDGs into local priorities.

Alternatively, SDGs might be used as a reference framework during the planning process to map how existing city goals and strategies align with wider sustainability goals. This mapping exercise provides an overview of which SDG targets are relevant to the city and helps assess how local strategies link with global goals.

For example, the goal of poverty eradication at the city level will be achieved through several policies and programmes, including free access to services such as social housing, education, and employment services. The map can serve as an overarching theme for gaining external and internal support (e.g. a model of thinking for engaging citizens and stakeholders or for gaining formal endorsement from the city council) before identifying gaps and opportunities for the revision of existing strategies (UNSDG, 2017). Alternatively, the map can be instrumental in communicating the contribution of city strategies to global goals.

This approach might be more effective in terms of managerial implementation given that public organizations are more likely to make progress on SDGs if they already have similar priorities and actions in place (Sarwar, 2015), or if they can create synergies with existing organizational routines and thus reduce costs (Deslatte and Stokan, 2020).

Gap analysis. Once relevant SDGs and targets have been identified and mapped to existing policies, it is useful to conduct an external analysis of the environment aimed at identifying needs and assessing current city performance. This task should be supplemented by an internal assessment of strengths and weaknesses to identify gaps and opportunities for improvement.

This step is first aimed at identifying a set of key outcome indicators through which a baseline representing current performance can be established and progress can be tracked over time. These indicators should build upon existing monitoring systems and be based on "quality, accessible, timely and reliable" disaggregated statistical data (UN-SDSN, 2015). Data can be derived from national statistics as well as departmental surveys and administrative data.

Indicators should be selected to cover social, economic and environmental dimensions of local performance and be aligned with the set of SDG indicators. Once the indicators have

been selected, gap analysis can be performed by comparing baseline data to that of other cities and national indicators in order to help define priorities and actions needed to reach the expected outcome. By supporting this task, SDGs provide an opportunity for city governments to develop a comprehensive measurement system of sustainability performance and avoid the kind of subjectivity that is often linked to sustainability management practices (Enticott and Walker, 2008).

Setting the local SDG agenda. Setting the local SDG agenda involves management processes aimed at defining strategies and plans to bridge the gaps between the current and desired performance in the local context.

Local SDG strategies should be contextual and based on the specific needs of the city. At this stage, it is important that city strategies are coordinated across SDG policy areas to ensure that "achieving one target does not result in setbacks for other targets" (UN-SDSN, 2016, p. 42). In particular, in multilevel government settings, where policies and services are often delivered across different government tiers and agencies, it is important that local policy and strategy are coordinated with regional and national priorities. This may be useful to bring together different public entities at the local level "to align implementation efforts, and to match funding and incentive structures" (UN-SDSN, 2016, p. 42) established by higher government levels.

LG managers should support the political decision-making process by using the outcome indicators and gap analysis to ensure that economic, social and environmental issues are equally considered and prioritized. As a result, current strategies may be adapted or revised to achieve improved outcomes, which should complement efforts to launch new sustainable development policies and programmes. At this stage, outcome indicators used for gap analysis should indicate progress made toward achieving expected improvement targets relative to past trends to track the progress of local strategies and their contribution to SDG goals. The presence of goals and targets at this level, apart from greater accountability, is a sign of political commitment to sustainability (Svara *et al.*, 2013, p. 34) and reflects sustainability management (Zeemering, 2018, p. 143).

The local strategies should also be set by engaging citizens and other stakeholders through a process of selection, adaptation and prioritization of the SDGs and targets. Stakeholder participation within this type of process might also offer to LG the opportunity to mobilize local actors and resources for joint public–private sustainability initiatives (Guarini, 2015).

Closely related to this point is the need to make sustainability targets a priority for public managers and employees. This can be achieved by deploying broad sustainability goals to specific operational objectives and targets for each organizational unit. By linking sustainability policies to organizational performance, the organization's members are called to account for organizational actions and change that contribute to sustainability. This process facilitates the reorientation of management behavior (Adams *et al.*, 2014) and drives the engagement of internal actors in organizational and policy learning (Holden, 2008). However, more research is needed to assess the degree to which sustainability performance indicators contribute to organizational change (Zeemering, 2018) and to the social learning process of management control systems.

Performance measurement and control. Achieving SDGs at the strategic level requires effective measurement and control systems (MCSs). Performance information is critical for strategic planning in order to take corrective actions and to ensure that the organization remains on track in the pursuit of its strategies (Poister, 2010). Cities can also use performance data for accountability purposes to demonstrate progress on sustainability goals.

Sustainability performance data should be collected at organization-wide, policy and unit levels to obtain a comprehensive sustainability performance measurement system. SDG-focused management control systems should mainly monitor outcome indicators, measure

costs and benefits of sustainability initiatives, and track progress of SDG targets and city strategies. As these systems produce data over time and become more sophisticated, it is increasingly important to develop "performance feedback capabilities" by linking sustainability information with organizational decisions and performance evaluation systems (Deslatte and Stoken, 2020, p. 1032). However, research on this topic is still in its infancy and further investigation is needed to enhance the role of MCS in the achievement of SDGs (Bebbington and Unerman, 2018).

Strategic planning, SDGs and multilevel governance. The SDGs provide an opportunity to align global, national and subnational priorities. Increased capacity and awareness of the transformative nature of the 2030 Agenda are needed to push subnational governments to use the SDG framework as a tool for the long-term transition towards sustainability (OECD, 2020). According to the OECD perspective (OECD, 2020), the SDGs provide opportunities to strengthen multilevel governance toward three directions:

(1) Vertical coordination of priorities across local, regional and national governments for the implementation of the SDGs, including the engagement of subnational authorities in the preparation of vertical coordination mechanisms for institutional dialogue.

(2) Horizontal coordination across sectoral departments of cities, regions and countries to manage trade-offs across policy domains in the implementation of the SDGs.

(3) Stakeholder engagement to enhance partnerships between public and private sectors, and the engagement with civil society to promote a holistic approach toward achieving the SDGs.

Within this perspective, the localization of SDGs refers to the process of cascading their implementation and monitoring from the global to the local level of government (UN-Habitat, 2015). While the role of LGs in this process will vary depending on the governance model adopted by countries as well as the way in which coordination across levels of government takes place, the managerial approach described above (Figure 1) might well contribute to localizing the SDGs. The adoption of this approach at every tier of government and within individual public entities should enable local political leaders and public managers to better integrate their strategy and development priorities within the institutional environment, mobilize collective action towards common goals and collect additional resources.

The context of the study

Governance systems

Italy is a unitary state based on a multilevel governance system comprising three tiers of subnational government, at the levels of regions, provinces and municipalities. Municipalities have institutional autonomy and are responsible for a large variety of functions related to socioeconomic development, such as urban planning, local public transport, road, water and waste management, and social services.

In regard to LG strategic planning, a new reform process has been started since 2016 with legislation requiring LGs to annually prepare a new comprehensive three-year strategic plan (namely "Documento Unico di Programmazione", hereinafter DUP).

This document plays a pivotal role in the budgetary process given that it is the basis for the preparation of the annual budget, the executive management plan and the performance plan. The DUP is updated and approved every year by the city council and is also the baseline for strategic control.

The accounting legislation sets mandatory features for the planning process, the format and information disclosure of the DUP, among others. However, to date, there are no national guidelines on how the SDGs can be integrated into the strategic planning process.

The National Strategy for Sustainable Development

In Italy, ISTAT (the Italian National Institute of Statistics) has, since 2016, updated a substantial number of the 244 SDGs indicators and has started developing the National Strategy for Sustainable Development (NSSD). The NSSD is structured into five domains, corresponding to the so-called "5Ps" of sustainable development proposed by the 2030 Agenda: People, Planet, Prosperity, Peace, and Partnership. A further domain area is dedicated to cross-sector strategies. Each domain is associated with national-level implementation plans and a set of monitoring indicators.

As part of the activities related to the implementation of the NSSD, the regional governments are accountable for developing their own regional strategies for sustainable development, also involving municipalities and other local actors.

To set up and monitor the national strategy, the ISTAT developed a set of 130 indicators, articulated in 12 domains, to measure the "equitable and sustainable well-being" (namely *Benessere Equo e Sostenibile*, BES) by considering social and environmental information as well as measures of inequality and sustainability. A working committee with institutions, associations and meetings with experts and citizens was also set up for the definition of indicators of the BES project from 2010. The two sets of indicators — BES and SDGs — are partially overlapping and complementary: hence, the ISTAT metrics are not discussed in the paper.

Since 2016, the reform of the Italian Budget legislation required the integration of BES indicators into the Government's budgetary process. In particular, the Pre-Budget Statement (i.e. the executive's economic and fiscal policy plan) must include an annex containing an analysis of recent trends for selected indicators and an impact assessment of proposed policies. Moreover, a monitoring report must be presented every year to the Parliament.

A selection of 12 indicators is reported in the Pre-Budget Statement effective from 2020 (Table 1).

Domains	Indicators
Health	• Healthy life expectancy at birth • Overweight or obesity
Education and training	• Early leavers from education and training
Work and life balance	• Nonparticipation rate • Ratio of employment rate for women aged 25–49 years with at least one child aged 0–5 years to the employment rate of women aged 25–49 years without children
Economic well-being	• Per capita adjusted disposable income • Disposable income inequality • People living in absolute poverty
Politics and institutions	• Length of civil proceedings
Safety	• Robbery rate
Landscape and cultural heritage	• Illegal building rate
Environment	• Emissions of CO_2 and other greenhouse gases

Table 1.
List of indicators (per domain) reported in the Pre-Budget Statement

The measurement of sustainable development is also gaining increasing attention at the LG level. The central government has recently funded a partnership programme aimed at strengthening the regional governments' capacities in developing sustainable development strategies at the local level. Moreover, the National Association of Italian Municipalities

(ANCI), in collaboration with the ISTAT, has launched UrBes (Urban Bes), a measurement initiative aimed at developing the benchmarking of BES indicators at municipal level.

Methodology

Moving beyond the consideration that scrutinizing the incorporation of sustainability into strategic planning efforts is a first step in the analysis of sustainability management (Wang *et al.*, 2012); this work adopts an exploratory approach by comparing the content of different strategic plans in early-adopter Italian cities to shed light on similarities and dissimilarities (Pierre, 2005).

Because strategic plans reflect substantive (or technical) policy outcomes of planning, but do not fully account for procedural dimensions, this study focuses on the dimensions of the formal strategy and on what is explicitly accounted by documents (Bowen, 2009). Thus, processes that may have been followed for document formulation have not been examined.

The cases were identified using the following procedure: first, we analyzed the most recent strategic plans (planning cycle 2020–2022) of all 110 capital cities of provinces (hereinafter, cities). For each plan, we carried out a textual search using the following keywords: *sustainable development, sustainable development goal(s), SDG(s), BES, equitable and sustainable well-being*. We identified 19 cities that potentially used the sustainable development concept in their plans.

The next phase involved a discussion of the extent to which plans integrated the sustainability paradigm. Consistent with the conceptual framework previously outlined, the extent of SDG integration at all stages of the planning and control cycle was considered in the analysis by applying the following assessment criteria:

(1) Political vision: Is sustainability a declared value in the vision?

(2) Gap analysis: Is sustainability mentioned in the context analysis? How? Is SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis used?

(3) Identification of the relevant SDG goals and targets: Is there an explicit link to the SDGs in the formulation of the strategic objectives?

(4) Setting the local SDG agenda: Are there targets for strategic objectives?

(5) Performance measurement and control: Are performance indicators linked to sustainability? Are results measured through sustainability indicators?

Finally, given that the managerial capacity of LG decision-makers is considered relevant for the institutionalization of sustainability in organizational routines (Wang *et al.*, 2012), we investigated the continuity of the process over time by performing an additional longitudinal analysis of city strategic plans since 2016 and of the mandatory documents adopted by cities for operational planning.

Findings

Sustainability and strategic planning in Italian cities

Although there are no mandatory requirements to integrate SDGs into the strategic planning process at the local level, some Italian cities have adopted this practice. The analysis shows that progress in incorporating sustainability as a paradigm in strategic plans is, at best, partial. Only 19 out of 110 cities explicitly incorporate, to varying degrees, the sustainability concept as an overarching theme for their main strategic planning document. SDGs are used to broadly describe how the city contributes to global sustainable development concerns, although none of the cities disclose specific SDG-related targets.

In nine cities, sustainability is considered a holistic reference term for the existence of SDGs (or the BES indicators) as a goal set by the national or regional government (only Catania reported data on the four indicators included in the Government Pre-Budget Statement).

In ten cities, the theme of sustainability has been developed to varying degrees (Table 2).

Looking at the way the concept of sustainability is made explicit in the political vision, only four cities (Milan, Modena, Naples, and Palermo) have made direct reference in the Vision Statement to concepts like "sustainable development," "sustainability and green economy" and "sustainable mobility."

Criteria		City
Political vision – sustainability as part of the vision statement	Explicit link between the overall political vision and sustainable development	Milan, Modena, Naples, Palermo
Gap analysis – analysis of current performance through sustainability indicators	The positioning of the city according to a ranking of sustainable cities project is mentioned	Genoa
	A survey with reference to quality of life and well-being was conducted	Bologna
	A selection of BES indicators is used for the analysis of the context	Ferrara, Livorno, Modena, Naples, Palermo, Parma, Rome
Identification of the relevant SDG goals and targets – alignment between the SDGs and strategic objectives	Alignment remains at the level of mayoral political goals	Rome
	Strategic objectives are related to one or more SDG	Bologna (*), Ferrara (**), Parma (***)
Setting the local SDG agenda, performance measurement and control – use of outcome indicators to measure sustainable goals	For each strategic goal, a description of actions and disclosure of outcome indicators (BES and statistical data) are reported on an historical basis	Bologna, Ferrara, Parma (***)
	Disclosure of quantitative targets	–

Note(s): (*) All strategic goals have been formally linked to SDGs; (**) 17 out of 26 strategic goals have been formally linked to SDGs; (***) One experimental strategic area only; no data reported
Source(s): Authors

Table 2. Information disclosed by the cities according to the assessment criteria

Gap analysis – integration of sustainable development indicators in the analysis of current performance

This section analyzes the external context and discloses statistical data about the demographic, social, economic and environmental aspects of the territory.

Nine of the analyzed cities reported data on selected sustainability BES indicators (e.g. population health, education, training, quality of work, employment rate, and crime rate).

The most interesting cases are those of Rome and Modena. Rome has deployed 109 BES indicators at the municipal level and benchmarked the city performance to that of other cities and national and regional data.

Modena has reported the same indicators on historical trends using a five-year basis. Moving beyond the need to better support local strategies, Bologna has made efforts to set up a system to monitor the quality of life based on an annual survey.

Identification of the relevant SDG goals and targets, setting of the local SDG agenda, performance measurement and control

In four cases (Bologna, Ferrara, Parma, Rome), the sustainable development concept and indicators have been taken into consideration not only in the presentation of the vision and context analysis but also in the formulation of strategic objectives and performance measurement.

Bologna sets 11 strategic objectives, each of which is related to one or more SDGs. For each strategic goal, description of actions and disclosure of the latest available BES indicators and other statistical data are reported. However, quantitative targets are not included here. Strategic objectives are then articulated into 48 operational objectives with a visual representation of their contribution to the SDGs.

Rome has made this type of link only at the level of mayoral political goals by cross-mapping the BES domains/indicators. This approach is not replicated at the level of strategic and operational objectives.

Ferrara has aligned 17 out of 26 strategic goals to SDGs. For each strategic goal, a description of actions and disclosure of past-five-years' impact indicators (BES and statistical data) are reported. However, no targets or explanation of sustainability issues are disclosed.

The organizational structure of the city of Parma comprises four DUP-strategic areas that are connected to the UN SDGs. A total of 30 strategic objectives are followed. In the DUP 2020–2022, the BES indicators are associated with the budget programs of one strategic area through a strategic planning matrix that clarifies the strategies and actions in terms of their impact on well-being for the territory.

Finally, it is worth mentioning that in all the considered cities, the disclosure on BES indicators is limited to historical data and comments and targets are not present. The references to BES indicators show a minimum level of political awareness (Conroy and Berke, 2004, p. 1387), while the lack of performance targets may be a sign of a lack of real political commitment to sustainability management (Svara *et al.*, 2013; Zeemering, 2018) or a sign of resistance by departmental managers to revise existing routines and processes (Deslatte and Stokan, 2020, p. 1025).

Integration of sustainability indicators into operational planning

For each selected city and planning cycle, we performed further analysis of mandatory documents prepared for operational planning (i.e. operational plans called "*Piano Esecutivo di Gestione*" and "*Piano della Performance*") to control for the operationalization of SDGs at the managerial level. This analysis showed that while the operationalization of strategic goals into operational objectives and actions is made clear, neither the previous references to sustainability goals in the DUP nor the performance indicators are systematically matched with the operational plans. In the performance plan of 2018–2020, the city of Ferrara marked the operational objectives that were previously associated with BES indicators in the DUP; however, this practice was noted only for one planning cycle (2018), and no performance targets were set.

In its performance plan 2020–2022, the city of Bologna set an operational goal for the head of the management control unit aimed at ensuring a link between strategic and operational objectives in accordance with the SDG framework. However, this link did not emerge in the following operational plan of 2021, and the same goal was proposed again for the preparation of the mayor's end term report. In the city of Rome, the performance plan 2018–2020 mentioned an action devoted to the implementation of a system for the measurement of the well-being of citizens based on BES indicators.

Ultimately, despite sporadic references to the SDGs in the strategic and operational plans, it seems that these activities are rarely undertaken as part of an explicit sustainability

program with clear management responsibilities. This supports the case that the development of sustainability-oriented performance management systems in organizations requires resource reallocation and new capabilities (Deslatte and Stokan, 2020), which appear to be at an early stage in the analyzed cities.

Continuity of SDG integration across planning cycles

Taking into consideration the most engaged cases of Bologna, Ferrara, Parma and Rome, we decided to analyze the process of integration of sustainability goals into strategic planning over the last three planning cycles.

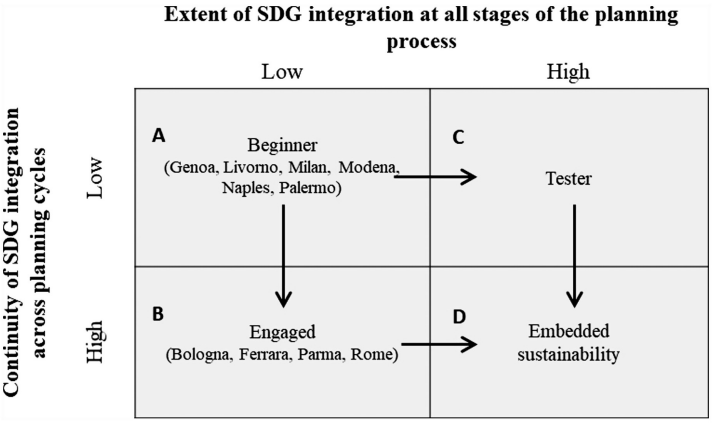
Bologna has included SDGs in its planning cycle since the DUP 2018–2020. In the last 2020–2022 edition, the link between the strategic objectives and SDGs has been further developed with supporting BES indicators. However, it is worth mentioning that none of the objectives assigned to the city-controlled corporations is articulated in terms of sustainability.

In the case of Rome, the use of outcome indicators in the analysis of performance trends starts from the DUP 2019–2021 (indicators reported in the DUP, 2020–2022 increase from an initial 75 to 109).

Parma's first attempt to integrate SDGs commences with the DUP 2019–2021 (especially as an overarching theme and in the analysis of the context), whereas in the DUP 2020–2022, the alignment between sustainable indicators, budget and strategic/operational objectives is introduced on an experimental basis.

Ferrara appears to be an upstream case. BES indicators are included in the DUP since the period 2016–2018, although the DUP 2020–2022 no longer includes BES indicators (it only mentions one strategic program referring to environmental quality and wellbeing of the community). In this regard, it should be noted that in 2019 the city had a new mayor and a coalition turnover. This seems to confirm that political support might be a necessary condition for the continuity of sustainability management, an issue that is worth exploring in future research.

Figure 2 identifies the possible patterns of actions in relation to the framework and cases analyzed.



Source(s): Authors

Figure 2. Models of SDG integration into strategic plans

The experiences of cities can be interpreted as involving two dimensions: (1) the integration of the SDG paradigm at all stages of the planning cycle and (2) the continuity of this integration across cycles of planning over time. By assuming that each dimension's character might range from low-high intensity, four typical situations can be identified in a matrix, each of which is associated with a dynamic pattern towards embedded sustainability.

In the first situation, LGs as "beginners" have approached the sustainability paradigm only casually and partially, by integrating it into only specific stages of the strategic planning cycle. This behavior can be connected to the aim to explore new opportunities in strategic planning or to responding to mimetic or coercive pressures (e.g. Italian cities following the central government's BES indicators in their strategic plan).

In the second situation, LGs are "engaged" in their commitment toward SDG integration, although it remains limited to specific stages of the planning cycle. In the third case, LGs act as a "tester" of good SDG integration practices at each stage of the planning cycle. However, this case is characterized by the lack of continuity over time.

In the fourth situation—the more beneficial in terms of "embedded sustainability"—LGs apply SDG integration as a continuous management practice because it reflects application at all stages of each planning cycle over time.

Discussion and conclusions

The concept of this research started from the idea that there are several good reasons for LGs to implement the SDGs. First, the UN Agenda 2030 was adopted in 2015, and many countries developed national strategic plans for its implementation. Second, sustainability has grown from a national awareness to achieve SDGs to the need for local action, in particular, the expectation that LGs should embed SDGs into the delivery of public services. The SDGs offers to LG decision-makers the opportunity to think about how their current strategies contribute to the achievement of broader social, economic and environmental benefits. Third, sustainability awareness has grown in society in recent years; thus, politicians should show a higher interest in staying abreast of this topical theme. We could add that adopting SDGs might allow LGs to not only participate in a fundamental worldwide challenge but also to adapt general goals to the local context. This could reinforce and empower individuals and associations that are already paying attention to this issue and contribute to starting a virtuous circle in that the announcement of political commitment towards sustainability could nurture citizens' demand for accountability.

Indeed, the abovementioned conditions may be more easily available in large cities where both politicians and managers are more exposed to new ideas. Therefore, one could expect to find, at least in such cities, some evidence of a willingness to embed the principles of sustainability and sustainable development in their strategy, priorities and delivery models.

In response to our research question, this study developed a conceptual framework for the operationalization of SDGs in LG strategic management and analyzed the strategic plans of all the 110 Italian capital cities of provinces, a context in which there has been a NSSD since 2016. The analysis showed that the focus on sustainable development at the local level is still in its initial stage, and few cities have started to embed sustainable development concerns in their strategic plans. Moreover, the integration of sustainability is mainly limited to strategic plans, with scarce or absent translation into performance indicators at the operational level. Much more needs to be done to localize the SDGs as a management practice at the LG level.

Surprisingly, less than 10% of cities disclose information in their strategic plans on how their organizations are contributing to the SDGs, and none disclose specific SDG-related targets. At present, the analyzed cities use SDGs as an overarching planning theme or as a reference framework to link the existing strategies and political priorities.

The risk in such contexts is that SDGs become rhetoric for public managers and politicians. If we assume that the ultimate goal of LGs is to promote the community's well-being, then SDGs might be perceived as just another taken-for-granted way to measure and track progress toward that goal (Fiorino, 2010).

To a certain extent, empirical data in this study reflect the wider integration challenges connected to the localization of SDGs underlined by the United Nations (UN-SDSN, 2016). Governance mechanisms across government tiers might play an important role in localizing SDGs because higher levels of government might create policies and financial incentives for LGs to better embed sustainability into their management practices. For example, local policies aimed at reducing traffic congestion will be more effective if they are coordinated at the regional level. The evidence that Italian cities most engaged with SDGs are in the same region seems to suggest this importance. However, we cannot exclude the possibility that a lack of engagement with SDGs by LGs might be somehow related to local factors, to political vision, to multilevel cooperation and coordination mechanisms, or to state financial incentives. Future research could investigate whether multilevel governance structures and processes influence the implementation of sustainability management practices within individual public entities. At the same time, the proposed managerial framework can be functional for the consolidation of the sustainability paradigm in local authorities, thus acting as a bridge for translating SDGs from the macro- to the micro-level of government (i.e. localizing). A desirable outcome would be that country-specific guidelines are developed at the national level and on a collaborative basis.

Within the analyzed managerial perspective, the integration of SDGs can refer to several dimensions including the formulation of the city's political vision, the identification of the relevant SDG goals and targets, gap analysis and target-setting of the local SDG agenda, and sustainability performance measurement and control. The internal processes of strategic planning and the external accountability require making choices of integration for each of them. At the same time, at the national and regional levels, a growing number of macro-level sustainability indicators are reported, thus pushing city government leaders to be accountable of their contribution to the achievement of SDGs. For LGs, a managerial challenge is to balance the emphasis on SDGs and related territorial outcomes with their current strategies and organizational performance.

The conceptual framework developed in this study (Figure 1) may provide a useful lens for LG managers and elected officials to drive the integration of SDGs into management processes. It analyzes managerial challenges connected to the main content of information required to support each stage of the strategic planning process (vision, analysis of current performance, strategies and targets, and control), and the required organizational change (political engagement, organizational performance targets, goal coordination, management control systems and employees' motivation).

For LG managers, the framework proposes a reference scheme to purposely initiate or redesign the integration model of SDGs into their organization's strategic plan.

While the analysis of one single context makes generalization difficult, this study found some contextual situations that could help identify possible patterns of actions that public managers elsewhere will find useful.

The contingent approaches and patterns of evolution (Figure 2: A-C-D; A-B-D) related to the process of sustainability integration in the strategic planning and management cycle can be influenced by different variables, acting either as process enablers or inhibitors. For example, the elected officials' vision and commitment towards sustainability could act as the trigger for innovation in the organizational structures and processes (e.g. the setup of working groups or sustainability-dedicated staff, the development of sustainability performance measurement systems). Political awareness could be also stimulated by pressure from citizens and stakeholders or by policy mandates received from other

government tiers. Nevertheless, the lack of adequate funding, elected officials' apathy or their perceptions about the opportunity costs for changes could act as the principal barriers to effective implementation of sustainability integration. The existing organizational culture and capabilities are also internal important factors that could impact the effectiveness of the process. Further studies could investigate these variables in different institutional settings.

It is worth reiterating here that the lack of disclosure of sustainability information in strategic plans does not necessarily mean that a LG has not put in place sustainability initiatives or that during the planning process, it has not utilized the principle of sustainability to support decision-making. Indeed, it could be possible that the strategic plan is prepared by public officials just to comply with a mandatory requirement, without the necessary attention to the measurement of outcomes. Because our empirical research was limited to the analysis of the formal integration of SDGs into strategic planning documents, this study did not evaluate the perspective of city decision-makers. Hence, future studies should integrate this analysis with consideration of internal management processes and practices.

Finally, an argument that could be worth investigating is whether the integration of SDGs into city strategic planning processes implies the revision of existing strategies and development priorities. Embedding sustainability into organizational practices could simply mean rethinking existing strategies and management practices through a new lens. Adopting the SDG lens might be an opportunity to increase awareness that the organization is already pursuing various goals promoting sustainability, without necessarily using "sustainability" as a cover-up label.

Within this perspective, it is critical to nurture theoretical frameworks and practices for embedding the concept of sustainability into public management decision-making and organizational routines. It is reasonable to believe that as sustainability values and principles become embedded within the management and institutional capability, it will be possible for them to survive beyond single political administrations.

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