

SUSTAINABILITY REPORTING IN LOCAL GOVERNMENTS IN TURKEY: ASSESSMENTS AND RECOMMENDATIONS

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ABSTRACT: Environmental conditions that provide suitable conditions for the existence of living things are changing. Our world is the result of our current production and transportation systems and consumption-oriented life practices. This situation has ceased to be a phenomenon that we only read about in reports and that is likely to affect us at some point in time. Our world is now trying to exist under more difficult economic development and social injustice problems than before. We are at the beginning of perhaps the most difficult times that humankind has ever experienced. The existence of human is not only a biological phenomenon. Existence includes economy, social rights, and equality, environmental assets. In this study, a conceptual contribution to the field of sustainability reporting in local governments is targeted. As a result of the study, it is suggested that collaboration between different parties is needed to develop sustainable reporting initiatives in Turkey.

Keywords: Local Government, Social Reporting, Sustainability, Sustainable Development, Sustainability Reporting,

Article Type: Research

JEL Classification: H75, H38, M41

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TÜRKİYE'DE YEREL YÖNETİMLERDE SÜRDÜRÜLEBİLİRLİK RAPORLAMASI: DEĞERLENDİRMELER VE ÖNERİLER

Canlıların yaşamlarına devam etmeleri için ihtiyaç duydukları çevre koşulları değişmektedir ve bugünkü yaşamayı zorlayıcı koşullar mevcut üretim sistemlerimizle tüketim odaklı yaşam pratiklerimizin bir sonucudur. İklim değişikliği olarak tanımlanan bu değişimin bir gün tüm insanlığı etkilemesi muhtemeldir. Doğal yaşamda oluşan zorlayıcı koşulların yanında ekonomik kalkınma ve sosyal adaletsizlik sorunları altında var olmaya çalışan Dünyamız belki de en zor dönemlerinin başında bulunmakta. İnsan var olduğu sürece varlığına devam eden kurumlar bu varoluşun koşulu olarak yeni dünya düzeninde ekonomik gelişim, sosyal hak ve eşitlik, çevresel donanım gelişimini desteklemelidir. Günümüzde bu üç unsurun korunması daha da önemlidir ve bu üç unsur sosyal raporlama modellerinden biri olan sürdürülebilirlik raporlamasının ana temasını oluşturmaktadır. Bu çalışmada yerel yönetimlerde sürdürülebilirlik raporlaması alanına kavramsal bir katkı hedeflenmektedir. Çalışma sonucunda, Türkiye'de yerel yönetimlerde sürdürülebilirlik raporlama girişimlerini geliştirmek için kent paydaşları arasında işbirliğine ihtiyaç duyulduğu öne sürülmektedir.

Anahtar Kelimeler: Sosyal Raporlama, Sürdürülebilirlik, Sürdürülebilir Gelişim, Sürdürülebilirlik Raporlaması, Yerel Yönetim

Makale Türü: Araştırma Makalesi

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1. INTRODUCTION

Sustainable Development Goals (SDG), the New Urban Agenda, and the Paris Convention on Climate Change has been targeted by the international community to ensure sustainability, peace and long-term prosperity. The Brundtland Report, published by the World Commission on Environment and Development (WCED) in 1987, gave the first definition of sustainable development as; "fulfilling the requirements of the present without compromising the ability of future generations to satisfy their own needs." (United Nations, 2022). Although environmental issues were at the forefront in the emergence of the concept, sustainable development is currently seen as a necessary step to ensure and secure intergenerational justice (Greiling, et.al, 2015).

Since the beginning of the 21st century, sustainable development has been recognized as an increasingly important strategic issue for both the public and private sectors (Tüm, 2014).

The UN High-Level Political Forum (HLPF) on Sustainable Development in 2016 (Global Reporting Initiative), the first framework of the Local and Regional Governments Forum, is the key to sustainable development approach in public sector.

In measuring corporate performance, social information is needed as well as financial information. Organizations need more comprehensive reporting, such as sustainability reporting, as traditional financial reporting is not capable of measuring social and environmental impact. Especially, under the movement of "New Public Administration", it is needed to ensure that public resources are allocated more efficiently and effectively to improve public performance. To be more transparent about the impacts of their services on the external environment, they need contemporary social reporting formats.

In Turkey, local governments are obligated to publish annual and financial reports to share their social and financial activities to their stakeholders. However, the published annual reports do not fully reflect the results of their services for sustainable development. On the other hand, for sustainable development in public financial management sustainability reporting is important. In accordance with this purpose, in this study, it is aimed to discuss the importance of sustainability reporting and its necessity for local governments, to determine the situation in our country and to make suggestions for the future development of sustainability reporting in local governments.

2. CONCEPTUAL FRAMEWORK

2.1. Sustainability and Sustainable Development and Corporate Sustainability

The etymological root of the word sustainability is based on the Latin word "sustenerere". Conceptually, it is founded on the sciences of soil, forestry, and fisheries. German miner Carlowitz first used the word at the end of the 18th century to explain how the poles used in the mining business were utilized to increase the productivity of the timber plantations and have a sustainable quality (Becker, 1997).

Sustainability, which was mentioned for the first time in the Brundtland report, addressed "common concerns", "common challenges" and "joint efforts" regarding the future and started to be widely used and discussed with the publication of the report (Artvur, 2009). The report, which expresses the damage caused by economic growth to the environment, emphasizes the necessity of sustainable development, giving importance to both growth and ecological values, and carrying the economic dependence that exists between nations to the ecological dimension.

The term sustainability is used within many concepts such as; sustainable development, sustainable growth, and corporate sustainability. Gladwin summarized sustainability with three basic concepts of sustainable development as; biological/ecological, economic and social systems and processes (Schaefer, 2004). In addition to these, it could be define as; is positive changes without weakening the environmental and social systems on which we depend. It improves the quality of life of people within the limits of the life support capacity of the world. And sustainable development occurs when environmental quality, economic wealth and social justice are achieved together at the same time. Therefore, businesses aiming at sustainability should fulfill all three of these, not just the financial dimension. It is the development that preserves the natural and production capital used in

generating income while ensuring the continuity of a certain income level and is the rules that guide people in sharing the world. People should not take from nature more than nature can replenish.

Corporate sustainability, which is the equivalent of the concept of sustainability at the corporate level, gives equal importance to the growth and profitability of corporations, environmental protection, social equality and economic development (Şahin & Çankaya, 2018).

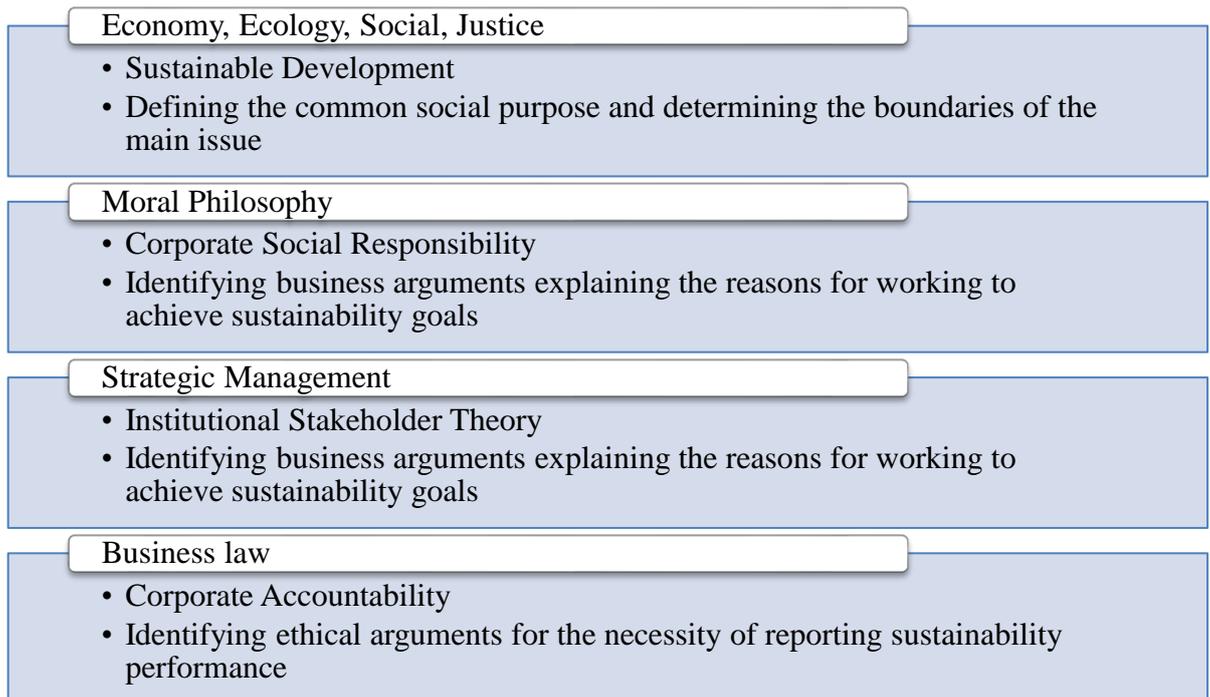
Many businesses use the terms corporate social responsibility and corporate sustainability interchangeably. But the concept of sustainability raised in the first half of the 20th century with the awareness of the environment. The increase in welfare with the industrialization revolution, the concentration of the population in the cities, the end of the wars and the socio-economic developments especially in the cities have caused some problems in environmental and social areas. Sustainable development, which is supra-national in its definition and beginning with the new awareness that has arisen, has gradually decreased from the global dimension to the local and corporate level (Altuntaş & Türker, 2012). Sustainable development, drawn to the corporate level, is now defined as meeting the needs of all of an organization's indirect or direct stakeholders without endangering the needs of future stakeholders (Dyllick & Hockerts, 2002).

Since businesses are the primary producers of the economic system, they are the major actor of sustainable development. They are not just responsible for creating an economic value. They are also in charge of eliminating the environmental and social problems they cause due to their activities (Sarıkaya & Kara, 2007). In this respect, it is necessary to realize corporate sustainability in order to realize sustainable development.

Today, it is not enough for organizations that make an effort knowing their responsibilities only to create economic value. In addition, they need to minimize the negative externalities that occur during their activities (Hahn & Scheermesser, 2006). It is expected that bankruptcies, employment problems and most importantly poverty will decrease significantly when corporate sustainability becomes an institutional value as an integrated part of business strategies for businesses (Signitzer & Prexl, 2008). Because businesses are at the focus sustainable development (Çalışkan, 2012). The issues that businesses should pay attention to in order to ensure corporate sustainability can be listed as follows (Özkol et.al., 2005):

- To be sensitive to laws, environment and social values,
- Open information and communication systems, giving importance to the protection of environmental and social values from the production stage to after-sales services,
- Carefully applying the principles of transparency and accountability,
- Being supportive in solving local and national problems,
- Exhibiting equal behavior in corporate internal and external relations.

To ensure sustainability organizations should feature to economic, ecological, and social welfare issues. But to sustainability could not be achieved without sustainable development of the community and the government. They should also manage their relationships with all stakeholders and be accountable by adhering to the notion of social equality and continue their operations with an awareness of their environmental duties while guaranteeing their economic growth. In **Figure 1** elements of corporate sustainability is shown below (Wilson, 2003)

Figure 1 Elements of Corporate Sustainability

This figure is taken from “*Corporate Sustainability: What is it and Where Does it Come From?*” by M. Wilson, Ivey Business Journal, 2003, p.4.

According to Wilson, corporate sustainability is the combination of economy, ecology, social and justice, moral philosophy, strategic management, and business law. To sustain corporate sustainability; firstly common social purpose should be defined, goals be set, strategies are determined under the principle of accountability. All these elements could be applied to public organizations as well. Next part explains the sustainable development in local governments.

2.2. Sustainable Development and Sustainability Reporting in Local Governments

The origins of sustainable development come from Brundtland Report published by United Nations’ Brundtland Commission in 1987, which was charged with addressing the deterioration of the human environment, natural resources, and economic and social development (American Planning Association, 2011). Sustainability has three important goals such as; environment-planet as conserving natural systems and minimizing ecological impacts, equity-people as focusing on people and communities and their needs, and economy-prosperity/profit as creating a vibrant economy through the creation of wealth, prosperity, and jobs (American Planning Association, 2011). These three goals of sustainability constitutes the basis for fundamental components of sustainable development: environmental protection, economic growth and social equity.

Local governments, with strong ties to the local community, are in a key position to promote a bottom-up approach to regional and national development in the pursuit of sustainable development (Williams,et.al., 2011). In Sustainable Development Goals 11 (SDGs), "sustainable cities and communities," of the United Nations' Agenda 2030, local governments are specifically mentioned. Ten targets set in SDG 11 specifically address issues with housing, health crises, and urbanization and achieving these ambitious goals necessitates the creation of specific policies in consultation with experts (Brorström et.al., 2018; Grossi & Trunova, 2021). However, the phrase "sustainable development" needs to be operationalized locally in order to enable the theoretical advancement of sustainable development within local government.

To assess the contribution of local governments to sustainable development, sustainability reporting is a potential tool. Today, corporations are starting to understand the significance of sustainability reporting as "strong tools in the management, planning, control, and accountability of organizations for their social and environmental impacts" (Bebbington et.al., 2014). But still

international studies reveal that sustainability reporting in local governments is in its infancy (Williams et.al., 2011).

2.2.1. Sustainability reporting by local governments

Today, there is an increasing expectation from public administrations not only to fulfill their spending obligations (pure financial performance), but also to create economically, socially and environmentally sustainable value for all relevant stakeholders (Papi et.al., 2018). Citizens, whose trust in public institutions and officials have been shaken, need financial information as well as non-financial information in order to increase their confidence in the public. Public administrations, financed by tax revenue, aim to increase the social welfare of the society with the public service they provide. While fulfilling their responsibilities, public institutions should convey the results of their services (together with sustainability values) to their stakeholders, including social and environmental factors. The public services provided have social and environmental consequences beyond their financial consequences. For this reason, disclosure of non-financial information as well as pure financial performance results for public administrations becomes a necessity (Montesinos & Brusca, 2019).

The idea of sustainability has been noted to have "saturated the modern world," yet "scholars and others have overlooked sustainability methods for public services as a subject of theoretical research and in-depth investigation" (Guthrie et.al., 2010). The objectives of sustainability reporting for private and public sector show difference; in private sector it is attributed to the objective of preserving a "social license to operate" while public-sector sustainability reporting implies to legitimacy-seeking behaviors (Niemann & Hoppe, 2017).

A review of previous studies suggests that sustainability reporting within the local government sector is in its early stages, which is reflected in the inconsistent nature and scope of sustainability reporting (Williams et.al., 2011). Therefore, new studies are needed to understand the initial comprehension of sustainability reporting practices in local governments and to identify the extent to which local government authorities in the world are reporting on sustainability.

Cities are striving to strengthen their green and smart credentials to gain a "competitive advantage in the global knowledge-based economy" (Yiğitcanlar & Lönnqvist, 2013). However, in the era of 'open data', local government disclosures are made at different intervals through different media (print or electronic), different documents (plans, reports, strategy documents, etc.) and independent may be an activity or part of a larger process and metrics can be used descriptively or in conjunction with performance-based goals and rankings to have a profound impact on management (Niemann & Hoppe, 2017).

There is increasing international concern about the social and environmental impacts of organizational activities. However, traditional reporting do not adequately measure social and environmental impact, and as a result, organizations need more comprehensive reporting methods. While recent years have witnessed a significant increase in reporting on social and environmental issues by large companies, public institutions need to pay more attention to this issue. To demonstrate their sustainability performance, organizations use sustainability reporting as it is the practice of measuring and explaining corporate performance towards the goal of sustainable development and being accountable to internal and external stakeholders.

Sustainability reporting is implemented by both private and public organizations. The majority of research in sustainability reporting has focused on private sector organizations and is receiving increasing attention (Giacomini et.al., 2018). In recent years, interest in this issue has also increased in the public sector. If public institutions cannot develop sustainability, future generations will not be able to have a sustainable lifestyle. Citizens may be deprived of sustainable lifestyles if public institutions do not act as role models or leadership in sustainability reporting (Dumay et.al., 2010).

Many organizations have published different reporting guidelines for sustainability reports. The most preferred ones are Global Reporting Initiative Guide, United Nations Global Compact,

United Nations Responsible Investment Principles, OECD Multinational Business Guide, ISO 26000 Social Responsibility Guide, AA1000APS Accountability Standard, AA1000AS Assurance Standard. Among these, the guide most preferred by enterprises is the Global Reporting Initiative Guide. The GRI Guide is also supported by international consulting firms such as Deloitte, Ernst&Young, KPMG, PricewaterhouseCoopers (English & Schooley, 2014).

2.3. Literature Review

There are many studies on corporate sustainability reporting in the literature. However, initiatives related to sustainability accounting and reporting in public administration are significantly less discussed and standardized than in the private sector. However, it has been stated that there has been a partial interest in sustainability accounting and reporting in public administration recently and there has been an increase in empirical applications.

Guthrie & Farneti (2008) analyzed the compliance of the GRI G3 Guidelines and the GRI Sector Supplement for Government Agencies (2005) with the voluntary sustainability reporting practices of seven Australian government agencies. Although institutions have different practices, it has been observed that they use the same guidelines in their sustainability reports. Inconsistent use where only a few GRI indicators are described in reports has. In the study, it was concluded that sustainability reporting for public institutions is still in its infancy.

Lodhia et al. (2012) analyzed the sustainability and annual reports of 19 institutions from the Australian Commonwealth Department published in the 2007–2008 fiscal year. Focusing on the environmental disclosures in the reports, the standards used for the assessments were based on the environmental indicators of the GRI G3 Guidelines. Although the departments within the scope of the study have different sizes and missions, it has been concluded that there is no significant difference between the sustainability reporting practices of the institutions examined. It has also been observed that the most frequently mentioned environmental problems in the reports are energy and biological diversity.

Greiling et al., (2015) investigated the extent to which public institutions in Austria, Germany and Switzerland are implementing sustainability reporting guidelines in line with the global reporting initiative to respond to societal pressure. In these three German-speaking countries, sustainability reports still apply as voluntary reporting, which is not mandatory. The GRI guidelines are used as an informal standard for the respective countries without any legal obligation. It has been determined that the sustainability reports of the public institutions of the three countries are largely in line with the GRI guidelines. However, there were significant differences and obvious inconsistencies in the information disclosed regarding the three pillars of sustainable development (economic, social and environmental).

Dumay et al. (2010) examined the applicability of GRI guidelines in the sustainability reporting of public institutions. The GRI guidelines have been found to promote a 'managerial' approach to sustainability rather than an ecologically and eco-justice-informed approach, potentially leading to an assessment error. In the study, it was emphasized that the reports do not contribute to the sustainability of the institutions, and it was concluded that the sustainability reporting for public institutions has not yet been handled with the same enthusiasm as the private sector.

Bellini et al. (2019) analyzed the sustainability reports of public institutions according to GRI compliance and disclosure standards. Within the scope of the study, a sample of 177 public institutions was used in the GRI database for the period 2011-2017. There has been an increase in the disclosure of sustainability reports in the GRI database over the years. Despite this increase, it has been determined that the sustainability reports created by public and state institutions represent only 1.8% of the total, and it has been observed that there are still very few sustainability reports in this field. The countries with the highest number of disclosures were the United States in terms of public institutions and Australia in terms of state-owned companies.

Greco et al. (2012) conducted an international comparison to determine the impact of culture on the adoption of sustainability reporting. Data were collected from semi-structured interviews with managers and accountants from ten local councils, five from Italy (Tuscany) and five

from Australia (Victoria). Sustainability reports for local governments in both countries are not required by law and are produced separately and integrated into the reports. The findings found that although there are some general policy documents on sustainability reporting, councils are left to their own discretion as to what they think fits the definition of sustainability and therefore largely determine what they report to stakeholders.

Robert et al. (2020) and Guthrie & Farneti (2008) adapted the method they used in their study according to the GRI-G4 (GRI 2013) directive. Robert et al. (2020) analyzed voluntary sustainability reports in a group of Italian municipalities by comparing them with the GRI-G4 guidelines, using the content analysis technique. A low compliance was observed between the standards in the GRI-G4 guidelines and only 27.82% of the information disclosed in the reports as a result of the analysis.

There is a lack of laws in public financial management for sustainability reporting and a specific GRI directive for each public institution in different service sectors. This is the case for sustainability in public financial management.

Since public institutions and organizations lag behind the private sector in the sustainability reporting process, public institutions can benefit from the knowledge and experience of the private sector in sustainability reporting practices is accepted as the main reason why the reports are not in the desired number (Greco et.al, 2012; Giacomini et.al, 2018; Farneti et.al, 2019; Manes-Rossi et.al., 2020).

2.3.1. Sustainability reporting in Turkish local authorities

Currently, sustainability reporting is implemented by local governments in Turkey on a voluntary basis, not mandatory. In the literature research, especially the study prepared by the Union of Marmara Municipalities draws attention. As of 2020, to increase local awareness and to support activities of member municipalities on Sustainable Development Goals (SDGs) of United Nations', MBU SDG Embassy was established (Marmara Belediyeler Birliği, 2020). The Union applied a questionnaire to the local governments with the purpose of increasing the awareness of the member municipalities on the subject and revealing the studies done and to contributing to the determination of local sustainability strategies and roadmaps. Results were published in a report and shared with the public in 2022. As a result of the research carried out in 12 provinces in May-June 2021 by Union, a report titled "Localization of Sustainable Development Goals: The Example of the Marmara Region" was published.

According to the results of the study, in line with the answers given by 106 local governments (Marmara Belediyeler Birliği, 2022);

- It has been determined that in 6% of the participating municipalities, the employees are aware of the sustainable development goals,
- 32% have the units and persons responsible for the work related to the sustainable development goals,
- 37% have awareness activities for the sustainable development goals for the employees,
- 5% of the municipality has a national and international statement on the 2030 Agenda or SDGs, which is accepted by the mayor or city council,
- 3% of the municipalities have prepared a report on SDGs,
- Prepared a strategy, policy document, action plan or roadmap on SDGs, which is accepted by 14% of the municipality, mayor or city council,
- 53% of municipalities benefited from SDGs while preparing their strategic plans,
- 51% associated the indicators/targets in the municipal strategic plans with SDGs,
- Municipalities mostly prioritized the objectives of SDG 11: Sustainable Cities and Communities, SDG 3: Healthy and Quality Life, SDG 4: Quality Education in their strategic plans,
- 34% of the municipalities participated in the studies carried out at the national level,

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- The institutions with which municipalities cooperate most in order to realize SDGs are public institutions, non-governmental organizations and private sector organizations, respectively. On the other hand, the institutions with which municipalities cooperate the least are international organizations.

It is hopeful that with the first step taken by the Union of Marmara Municipalities, municipalities in our country became aware of the sustainability reporting apart from the annual report, and that an exemplary application has been formed.

When the sustainability studies of local governments are examined in Turkey, the existence of action plans is mostly striking. However, it is seen that very few of these initiatives, which generally fall within the "climate action plan" border, have been expanded into sustainability reports.

Although it is not mandatory in our country, there are some number of local governments prepare sustainability reports voluntarily. Municipalities that want to share the social, economic and environmental results and effects of their services they provide, publish some different forms of sustainability reports (such as climate action plans, energy action plans, etc.) with their stakeholders to be more transparent, more accountable.

According to the inventory information of Turkish Ministry of Interior, there are 30 metropolitan municipality, 51 provincial municipality, 519 metropolitan sub-provincial municipality, 403 district municipality, and 388 town municipality in Turkey (T.C. İçişleri Bakanlığı). Out of 1391 municipality; 8 metropolitan municipality, and 6 metropolitan sub-provincial municipality published some sort of sustainability reports until today. In **Table 1** below sustainability reports and other initiatives prepared by local governments in our country so far are shown.

Table 1 Sustainable Reports of Local Authorities in Turkey

Local Authority	Report
Antalya Metropolitan Municipality	Sustainable Energy Action Plan-2021
Bursa Metropolitan Municipality	Bursa Sustainable Energy and Climate Change Adaptation Plan-2017
Gaziantep Metropolitan Municipality	Climate Change Action Plan Ecological City Application and Design Guide
İzmir Metropolitan Municipality	İzmir Sustainable Energy and Climate Action Plan-2020 İzmir Green Focused Adaptation Guide İzmir Green City Action Plan-2020 İzmir Sustainable Energy Action Plan İzmir Life Strategy in Harmony with Nature
Mersin Metropolitan Municipality	Local Equality Action Plan
Muğla Metropolitan Municipality	Greenhouse Gas Inventory and Sustainable Energy Action Plan
Sakarya Metropolitan Municipality	Tourism Sustainability Report Sustainable Energy Action Plan Smart Cities Report
Trabzon Metropolitan Municipality	Trabzon Sustainable Energy Action and Climate Compliance Plan
Kadıköy Municipality	Sustainable Energy Action Plan-2015 Sustainable Energy Action Plan-2018 Climate Adaptation Action Plan-2018
Nilüfer Municipality	Sustainable Energy Action Plan
Tepebaşı Municipality	Sustainable Energy Action Plan
Karşıyaka Municipality	Sustainable Energy and Climate Action Plan
Çankaya Municipality	Sustainable Energy Action Plan
Bakırköy Municipality	Sustainable Development Report

In the table above it is seen that the number of municipalities that published sustainability reports is so limited in Turkey. It is thought that the support of the state, municipal unions and academic studies on the subject can create the needed awareness.

3. CONCLUSION AND DISCUSSION

In the process that started with an environmental focus in 1972 and continued until 2015, social “sustainable development”, the meaning of which has expanded to address inequality problems (sustainable development) concept, prepared by the United Nations (UN) has been the subject of numerous international frameworks and action plans.

Although SDGs, which are prepared to increase the interaction and effectiveness of social, environmental and economic sustainability mechanisms, has been accepted by central governments, local governments as the closest public authorities to the public and have the authority to intervene in the problem areas, are among the key actors.

SDGs are a global agenda, but they can only be realized with local participation. Local governments are connected to the global sustainability agenda with the concept of decentralization of SDGs, which has basically two dimensions. These two dimensions contribute to the realization of SDGs with a “bottom-up approach” can be expressed as the contribution of local governments through their actions” and “providing global targets to the local development policies of cities” (UNDP, 2016).

The study conducted by the Marmara Municipalities Union in 2021 has an important role in raising the awareness of local governments in our country on sustainability reporting. Such studies are of great importance in terms of enriching the content of the reports prepared by municipalities in terms of sustainability, increasing their quality and providing information to their stakeholders in line with new developments in the world. So much so that, according to the results of the study, it is seen that the sustainability studies, which are few in number in our country, are not sufficient in terms of content, and that a high level of awareness has not yet been formed by the local government employees. They are limited to only environmental protection goal of sustainable development. On the other hand, sustainable development has two more important goals as well; economic growth and social equity. Concentrating only on environmental protection causes sustainability reports to be inadequate. Therefore, there is a need for new initiatives and mechanisms to manage, control and support reporting process of local authorities.

In addition to the support of municipal unions and other non-governmental organizations, it is thought that increasing academic studies on the subject is important in terms of raising awareness. Academic studies done in Turkey are mostly concentrated on private sector sustainability reporting issues. However, new studies to support sustainable reporting in local authorities in Turkey are needed. Because as the closest service centers to the taxpayers, local authorities have to be more environmentally sensitive, economic growth oriented, and social equity provider in their services.

This study is limited to literature research. It is necessary to contribute to the subject with new field researches. Dialogue and collaboration between local governments and academy is essential to produce effective and useful sustainability reports.

As a result of this study, sustainability reporting in local governments in Turkey is still an infant subject. Local governments have some level of knowledge on what sustainability is but further development is needed. To fill this knowledge gap of local authorities, a multidirectional collaboration between central government, academy, local authority, union is needed. Also, not only sustainability reporting, but also other types of social reporting discussed in the world should be included in the local government agenda. As a first step awareness will be increased and then supporting mechanism for the reporting process will be established.

Financial Resource

During this study, no financial and/or moral support was received that has a direct connection with the research subject.

Conflict of Interest

Regarding this study, the authors and/or their family members do not have a potential conflict of interest, scientific and medical committee membership or relationship with its members, consultancy, expertise, employment in any company, shareholding or similar situations.

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