

TRIPLE BOTTOM LINE REPORTING: A TOOL FOR MEASURING, COMMUNICATING, AND FACILITATING CHANGE IN LOCAL COMMUNITIES

Tavis Potts

The idea of people taking charge of their own measurements of progress is a powerful and far reaching innovation that can bring about a new sense of civic engagement – Sustainable Seattle.

Introduction

Triple Bottom Line (TBL) is an emerging process that aims to report, assess and improve organisational performance in relation to sustainability. It is gaining recognition within local government as a means of reporting progress towards or away from sustainability and incorporating its principles into management practices. John Elkington coined the term Triple Bottom Line in 1980s to highlight the importance of accounting for the non-market and non-financial aspects of performance in corporations, including social performance. Elkington¹ stated:

The triple bottom line focuses corporations not just on the economic value they add, but also on the environmental and social value they add – and destroy. At its narrowest, the term ‘triple bottom line’ is used as a framework for measuring and reporting corporate performance against economic, social and environmental parameters.

A triple bottom line is not a quest for a new bottom-line ‘metric’ but rather an approach for performance assessment and management that stresses the interdependence of economic, environmental and social criteria. Triple bottom line is therefore best seen as a process that includes managing, measuring and publicly reporting multi-dimensional performance and integrating with management process. Primarily it is a platform for the discussion of these integrated issues within the council and the community. Triple Bottom Line is simply an analogy and process for the broader notion of sustainability reporting.

Sustainability – Concepts

Sustainability has emerged as a guiding principle and value-laden construct that integrates issues of the environment with issues of development and society. While the concept has become a ‘principled’ benchmark its application has promoted wide debate and often confusion. The lack of information for making decisions on sustainable development has contributed to this confusion. It is often interpreted in sectoral (development, agriculture, fisheries, industry etc) and dimensional (environmental, social, economic) contexts at varying scales (local, national, regional, and international). The consequence of this is that sustainability can mean different things to different players, but at the highest level, should be guided by a common set of principles and objectives.²

Inherent in sustainability is the assumption that development must meet the ongoing needs of current and future generations, including the inequalities in the distribution of goods and services. It implies action and societal orientation, resource conservation, development within ecological limits, environmental protection and restoration. It implies good governance – transparency, democracy and participation. Decision-making must take an integrated approach that includes social, economic and environmental issues, with reference to its basis as a social construct that applies to human societies and culture. Ultimately sustainability is about doing things better and improving our environment, our society and our economies.

TBL in Local Government

The proximity of local government to local communities makes them effective agents in advancing a community toward sustainability. This was recognised in the development of Local Agenda 21 and Local Action 21 initiatives rising out of the United Nations Conference on Environment and Development. As stated in LA21, local authorities construct, operate and maintain social, economic and environmental infrastructure, oversee planning processes, establish local environmental, social and economic policies and regulations, and assist in implementing national and sub-national policies.³

Local Councils have shown that they are well placed to focus communities towards sustainability, and to lead their communities by example, education and regulation. Councils are aware of the need to balance the environmental, economic, social and cultural needs of their community and meet emerging legislative requirements. A recent survey by the International Council for Local Environmental Initiatives (ICLEI) found that the concept of sustainability was incorporated into 66% of respondents Corporate or Strategic Plans. However, 78% of respondents didn't measure their activities against these plans.⁴

The survey found that there was a tendency for sustainability or triple bottom line reporting to have an environmental foundation and be embedded within SoE reports, environmental management plans, and conservation strategies. This trend is likely the result of the Agenda 21 and sustainability agenda being driven by Environment Departments and staff. It is also the likely result of the comparative ease of environmental indicator development and measurement versus the difficult socio-economic measures.

The development of TBL reporting is inherently tied to the Local Agenda 21 process. TBL and sustainability strategies, however, require comprehensive reporting and assessment of the full range of economic, social and environmental issues, combined with integration of these factors into council operations and strategic planning. Environmental indicators are a core component of reporting but should be integrated with relevant social, economic, cultural and governance measures. Hence, a broad interdisciplinary and interdepartmental approach is required.

The Social Dimension of TBL Reporting

Sustainability reporting is driven by the desire to improve our measures of progress across an integrated social, environmental, and economic front. Just as at the national level there are debates over our measures of progress and the fallibility of the GDP, so too are debates emerging at the local level. How to measure local community sustainability and social progress are key issues within the indicator debate, as is the emerging field of measuring social capital.

As identified above, local government is a key driver of sustainability initiatives due to its proximity to the community unit. Social issues are embedded within economic and

environmental pressures, a complex inter-relationship that requires community wide solutions. TBL reporting is observed as a process that can integrate reporting, progress communication, increase participation and improve governance. Addressing key social issues are a core component of local government business, and will be a part of any TBL system. The social issues should be relevant to the community at hand, and include a mix of the traditional issues (ie. health, affordable housing, wellbeing, education, leisure etc) and new emerging issues (social capital, quality of life, equity, integrated measures etc). A key challenge is the identification of suitable indicators, objectives and supporting data to measure the issues and integrate them into a TBL framework.

Salvaris⁵ identifies the key role that TBL reporting can play to address critical social and community issues. TBL can facilitate:

- > New local participatory approaches;
- > Emphasis on social inclusion;
- > Holistic 'community health' approach;
- > Building meaningful and cooperative governance tasks that build social trust and strong communities;
- > Creating increasingly open and democratic processes and forums, greater accountability, and extending opportunities for citizen participation.

Characteristics and Value of TBL

Suggett and Goodsir (2000)⁶ have identified several generic characteristics of a TBL initiative. These characteristics include:

Accountability: Refers to an organisation being accountable to stakeholders, employees and the community in terms of the implementation of sustainable development. This is relevant to local councils, being focused on the development and maintenance of social stability, property and planning and environmental management in the local domain.

Transparency: This characteristic refers to the organisation having an obligation and responsibility to be transparent about their activities and decision making, especially in terms of sustainability. Disclosing the results of TBL report to the

community and generating support through consultation can be powerful forces to progress a Council towards sustainability. A TBL should make explicit a judgements, assumptions, and uncertainties in data and interpretations and ensure that the methods are available for all to observe.

Integrated planning and management: For an organisation to deliver economic prosperity, environmental quality, and social wellbeing requires these dimensions to be reflected in strategic planning, operational management systems, policy development, and education systems. Building these economic, social and environmental considerations into core council processes is a part of the TBL process.

Committed to Stakeholder Engagement: Interacting with internal staff and managers and external stakeholders is a process that informs objectives and is developed from a base of rigorous research and dialogue. A commitment to considering stakeholder's perspectives and to developing strategies for engagement is embraced as a core activity of a TBL approach.

Multi-Dimensional Measurement and Reporting: Analysis and verification of economic, environmental and social performance, together with structured communication of the results.

Case Studies of Municipal TBL reporting

Case 1. Melbourne City Council, Victoria

The City of Melbourne (CoM) has adopted a reporting and management driven TBL program. CoM uses TBL as (1) a reporting process with sustainability indicators in strategic planning and annual reports, and (2) an approach to decision making that applies economic, environmental and social criteria to decisions across council activities. The application of TBL into reporting and decision-making procedures, and its council wide support for TBL principles, flags CoM as a leading player.

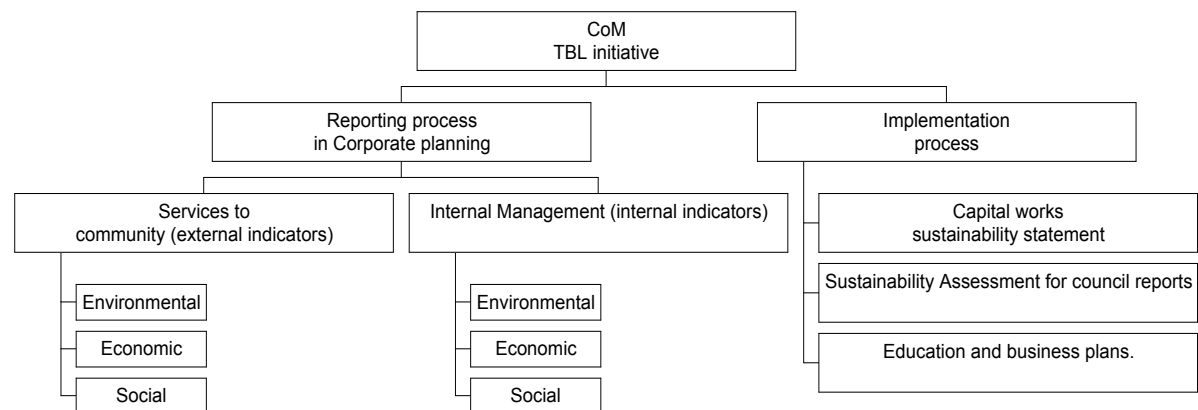
The TBL approach used by CoM acts a means to consolidate strategic reporting and demonstrate to the community a measurable commitment to sustainable development. The concept took form in November 2000 with council endorsement.⁷ It has followed a plan of implementation from this point in time in collaboration with

the International Council for Local Environmental Initiatives (ICLEI) and the development of a TBL ‘toolkit’.⁸

TBL Framework

The TBL framework for the CoM consists of two components: the reporting process and the management implementation process. This is summarised in figure 1 below.

Figure 1. The CoM TBL Framework.



The CoM overlaid an indicator-based framework onto their existing business planning framework. The framework will establish key sustainability issues for the Council and enable monitoring of progress against these issues. The TBL reporting process is linked to the Corporate Plan, Annual Plan and Annual Report with the insertion of a common set of sustainability indicators.⁹ The indicator measurements are organised under the environmental, economic and social dimensions of sustainable development (see below).

The CoM Corporate Plan highlights strategic objectives and actions over a three-year span with the Annual Plan identifying specific actions for the coming year. The set of indicators is placed within the Corporate and Annual plan, with each indicator linked to a specific objective and containing an annual and long-term performance measure. Reporting progress against these indicators and presentation of the data occurs through the annual reporting process.¹⁰

The TBL management process is a non-indicator based method of translating TBL principles into the decision making of council. This manifests into three initiatives: the capital works statement, sustainability assessments for council reports and an education program.¹¹ These initiatives are progressive for a local council and aim to facilitate the practical implementation of TBL into daily council activities and culture. The capital works statement evaluates the potential environmental, economic and social impacts associated with proposed projects. The sustainability assessments for council reports evaluate the environmental, economic and social impacts of proposals or actions being considered by council. It is qualitative in nature, subjective, and flexible to meet the needs of most decisions. A checklist assesses potential impacts and the proposal's alignment with council policies and objectives. The Assessment results in a summary impact statement that outlines the significant issues and accompanies the report going to council.¹²

Indicators

The reporting process uses a set of indicators that are organised under two broad themes: *Services to the community* and *internal management*. Services to the community represent the external issues that council has direct influence over in respect to sustainable development. Fifteen indicators have been selected under economic, social and environmental themes.

Internal management refers to sustainability issues that affect the organisation itself and its internal processes. Thirteen indicators have been selected under the economic, social and environmental themes. The indicators are displayed in Figures 2 and 3 and are adapted from the public Annual Plan.¹³

Figure 2. External Community Indicators¹⁴.

Economic Performance Indicators

- > Number of businesses funded by City of Melbourne Small Business Development Fund
- > Survival rate of businesses funded by City of Melbourne Small Business Development Fund after 2 years of operation
- > Total City of Melbourne investment in Business Incubation Programs

- > Number of new jobs created by City of Melbourne investment in Business Incubation Programs
- > Total private investment in Port Melbourne Advanced Manufacturing precinct
- > Total number of new jobs created in Port Melbourne Advanced Manufacturing

Social Performance Indicators

- > Average number of infants receiving primary immunisations as a proportion of all infants due for the calendar year
- > Rate of participation/engagement of residents in City of Melbourne funded community and cultural events and activities.
- > Number and Percentage of visitors who feel safe in the CBD
- > Social wellbeing of city residents, visitors and workers

Environmental Performance Indicators

- > Total tonnes of greenhouse gas emissions abated by Council programs
- > Total reduction of residential waste to landfill generated by the municipality
- > Percentage breakdown of municipal waste stream, ie: percentage recycled, percentage to landfill.
- > Total reduction of contestable power consumption
- > Total reduction of drinking quality water used by City of Melbourne programs

Figure 3. Internal Indicators¹⁵

Economic Performance Indicator

- > Standard and Poors rating
- > Annual financial performance – operating (rates determination) surplus
- > Achievement of financial plan targets
- > Total annual debt level as a percentage of total annual rate income

Social Performance Indicator

- > Overall employee satisfaction
- > Percentage of total employment cost relative to training spend
- > Total number of days lost to staff absenteeism/sickness

- > Staff turnover rate

Environmental Performance Indicator

- > Total reduction of waste to landfill from Council facilities (offices)
- > Total reduction of greenhouse gas emissions from council operations
- > Total reduction of energy consumption attributable to Council buildings
- > Total annualised reduction of water consumption by City of Melbourne operations
- > Percentage increase in use of renewable energy by Council operations

Case 2. Maroochy Shire Council, Queensland

Maroochy Shire Council has been investigating TBL issues since 2001. The focus has been on developing a reporting process that takes into account sustainability issues for Maroochy Shire Council and educates the broader community about the Council's commitment to sustainable development.

Maroochy has implemented a reporting process that primarily aims to be an informing and educational tool. At this point in time the council has not investigated moving beyond the reporting process into formal management implementation tools. However, the presence of a TBL report can significantly influence decision making within council and inform the community of progress towards or away from sustainability.

Maroochy has identified a number of practical problems with TBL. These include no agreed methodology for measuring environmental and social costs, the format and structure of the individual indicators, data requirements for measuring indicators and standards for performance measurement.¹⁶ These issues resonate across all local government authorise attempting to produce sustainability reports.

TBL Framework

Maroochy Shire Council has developed a reporting framework for TBL that relates to its Corporate Plan objectives and strategies.

Maroochy Shire Council's objectives are to:¹⁷

- > Enhance the quality of life of the people of the Shire
- > Building vibrant communities and improving the quality and value of services
- > Supporting the sustainable development of the regional economy and improving the Shire's infrastructure
- > Protecting and enhancing the Shire's natural and built environments ensuring the financial success and viability of Council.

The current reporting framework consists of a monthly indicator 'report card' that was introduced in September 2001. This approach is driven by the financial reporting process, and expanded into environmental and social criteria. Items measured and displayed on the reports are those that are measurable and available at the present time. Maroochy Shire Council has stated that a detailed annual TBL report will be available that contains additional indicators, however this has not occurred at this stage.

The framework uses effective visualisation tools to transmit its message. Every month the indicators for environmental, social and financial dimensions are monitored and presented in a convenient format, which lends itself to public involvement and education. A graph is displayed of the indicator against a performance measure. Attached is an interpretation of the performance of that indicator at that point in time. This is presented on a scale that ranges from "danger – act now – watch – on track – in front" (see Figure 5).

The TBL process employed by Maroochy is a descriptive reporting process. This process is linked to the Annual report by a summary report card that makes a statement for council's performance in each dimension over each quarter. The council is progressively aligning its Corporate and Annual Reports with a triple bottom line focus.

Indicators

The figures below show an example of the monthly report cards and the attached indicators. Overall, fifteen indicators have been selected under the environment, social and financial (economic) dimensions. This is broken down to five indicators for

environment, five for social and five for financial. The indicators are a mix of external and internal measures, with the economic measures focusing purely on internal financial matters. This set is limited by available data and will be gradually expanded as more information is obtained. A key advantage of this approach, in relation to other indicator sets is the effective visualisation process. The process allows for rapid and effective transmission of the message behind the indicator to the target audience and can provide a snapshot of progress against the performance measures.¹⁸ Figure 4 displays the visual monthly reporting method employed by Maroochy Council for the social component of the report.

Environmental

- > Waste Water Quality
- > Recycled Solid Waste
- > Roadside weed control
- > Energy consumption
- > Volunteers working on conservation projects
- > Open space purchased (annual)
- > Air quality (annual)
- > Waterways quality (annual)
- > Water use (annual)

Social

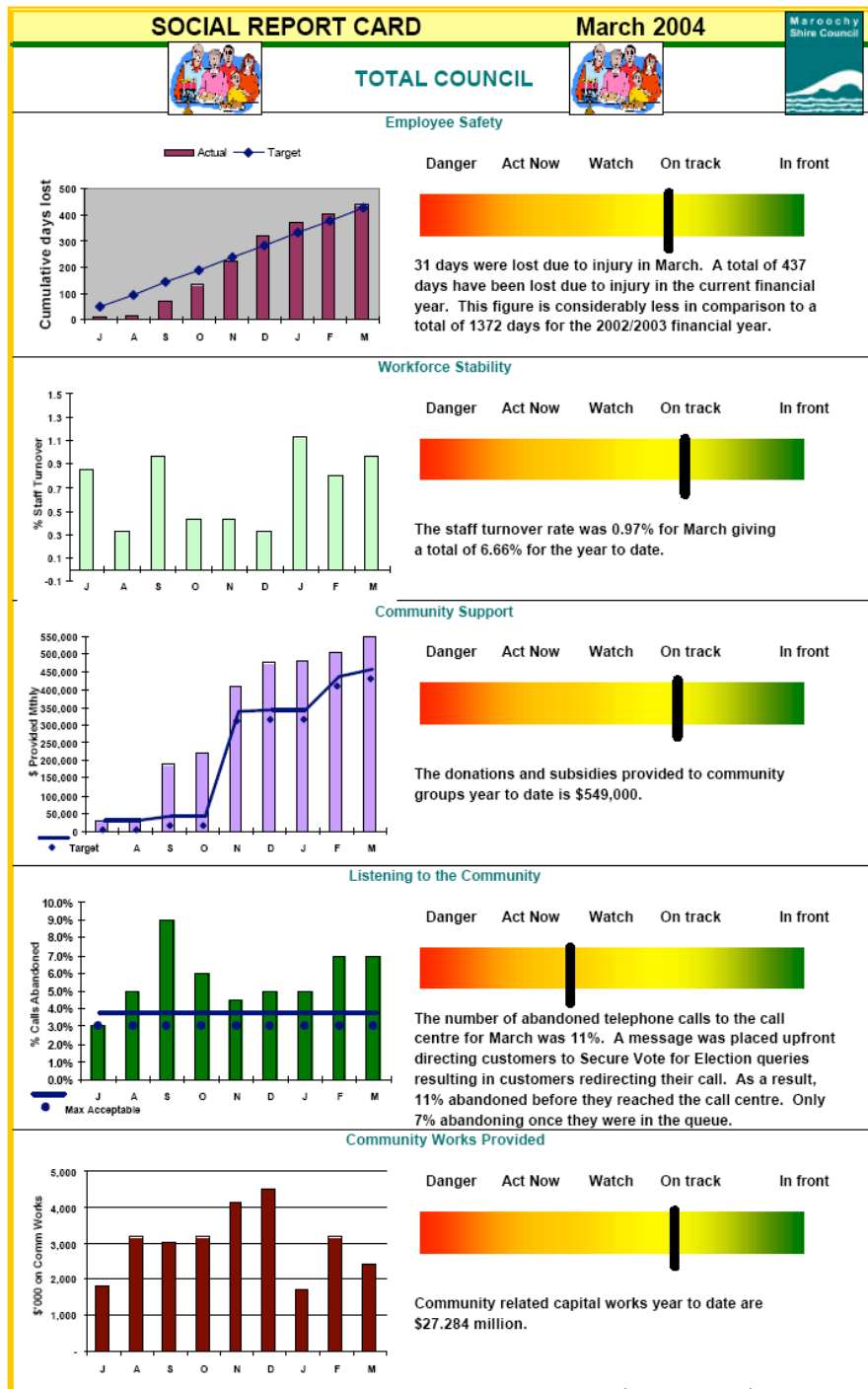
- > Employee safety
- > Workforce stability
- > Community support
- > Listening to the community
- > Community works

Financial

- > Annual operating performance
- > Cash management
- > Debt management
- > Short term viability of the organisation
- > Long term viability of the organisation

> Credit rating

Figure 4. The Visual Reporting Method used for Social Indicators.¹⁹



Case 3: Sutherland Shire Council

Sutherland Shire Council has been at the forefront of community indicator development for several years. This program establishes indicators that measure the social, environmental and economic progress of the Sutherland community.

In 1999, Sutherland Shire Council produced a report “Our Shire Our Future: Our Guide for Shaping the Shire to 2030.”²⁰ This document guides strategic planning and development of the Sutherland Shire for the next 30 years and is designed to be used by the Council, the community, and business. The document was produced after a lengthy period of public consultation and has produced a *vision* for the region:

A community working together to attain safe, healthy and active lifestyles, through accountable decision making, that achieves sustainable development and economic opportunities, which respect people and nature.

The report distils a number of key sustainability directions and actions for Sutherland Shire council and the community, and sets the basis for the State of the Shire report as a tool to measure progress towards the vision presented in ‘Our Shire our Future’.

The aims for the State of the Shire report are to²¹:

- > Develop a process of measuring long term community wellbeing;
- > Provide a sound baseline against which to measure the shires activity and development as a basis for policy development & decision making;
- > Provide the opportunity to compare the Shire to other areas where appropriate;
- > Be in a position to objectively assess whether programs, services and policies are having a positive impact on the Shire;
- > Initiate a process for monitoring the outcomes of the Vision for the Shire for 2030;
- > Provide information, which can form a benchmark when raising the shires concerns to decision-makers at a regional, state and national level.

Framework

The State of the Shire report is a structured thematic indicator system. The framework maintains a predominantly external focus - issues that relate to the broader

community and the impact of council activities upon that community. It is not limited to the roles and responsibilities of Council – the report addresses the overall outcomes of policy and planning at several levels of government and the private sector to gauge the ‘quality of life’ in the region.

The State of the Shire reports identify 12 themes for which 47 indicators are developed. The dimensions were drawn from the *Community Priorities Surveys* conducted by the Strategic Planning Unit in 1996/1998 and provide the basis for the selection of indicators.²² The dimensions that form the basis of the framework include the following:

- > Community Safety
- > Community Issues
- > Decision Making
- > Economy
- > Education
- > Environment
- > Health
- > Housing
- > Land use
- > Leisure
- > Neighbourhood
- > Transport

Indicators

Under each theme a number of specific indicators have been identified. A key feature of the State of the Shire reporting process is the attention paid to the development of indicators at a technical and community consultation level. Initially key government

departments and stakeholders were consulted on the draft set in 1999.²³ Indicators were then presented to a series of community workshops and discussion groups. The focus of the exercise was to generate community ownership of the indicator set and to encourage cooperation between government departments.

The State of the Shire indicators are listed in Figure 5. Each indicator is accompanied by a set of descriptions that place it within an interpretive framework and assists in articulation. Categories include:

- > *What is the indicator?*
- > *Data source for the indicator?*
- > *What is happening with the indicator?*
- > *Linkages with other indicators and issues.*

Figure 5. Sutherland Shire Council 'State of the Shire' Criteria and Indicators.²⁴

Community Safety

- > Rates of crime
- > Perception of crime
- > Juvenile crime
- > Safety in the public domain

Community Issues

- > Dependency ratios
- > Child protection
- > Funding
- > Volunteering

Decision Making

- > Willingness and ability to participate.

Economy

- > Diversity of business base
- > Employment structure
- > Household and personal income

Education

- > Levels of formal education
- > Attendance at educational institution

Environment

- > Air quality
- > Water quality
- > Extent of urban bushland
- > Solid waste generated and recycled
- > Regional Pollution index
- > Fuel heater numbers
- > Extent of vegetation cover across shire
- > The presence of animal species

Health

- > Physical activity
- > Major causes of death
- > Incidence of asthma
- > Childhood immunisation
- > Mental health
- > Notifiable diseases

Housing

- > Housing mix
- > Housing affordability
- > Single bedroom availability

- > Housing footprint and landscaped area

Land Use

- > Available land
- > Access points to foreshore
- > Zoned land
- > Intensification of land use

Leisure

- > Participation in Arts, Crafts and Cultural activities
- > Visits to the city library
- > Participation in sport and recreation
- > Open space

Neighbourhood

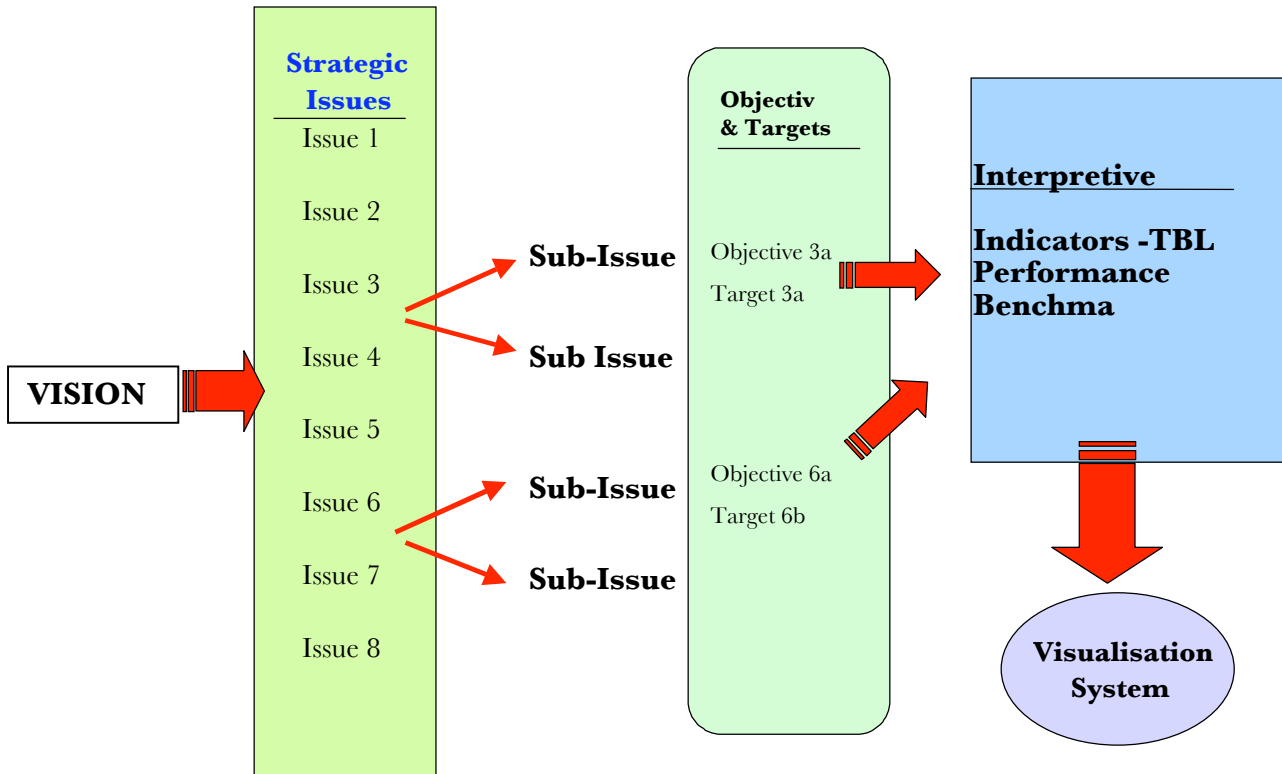
- > Participation
- > Quality of life/optimism
- > Neighbourhood interaction

Transport

- > Vehicles registered in the shire and age of fleet
- > Public transport passenger trips per year
- > Vehicle km travelled
- > Pedestrian and cycle use

Case 4: South Sydney City Council²⁵

The former South Sydney City Council (now incorporated into the City of Sydney) is in the initial stages of preparing a TBL reporting system. This reporting system aims to measure progress towards or away from the Council vision and measure environmental, social and economic performance.

Figure 6. The SSCC TBL Reporting Framework.

The framework above is based on specific themes of relevance to council. While it is not as rigid as the traditional ‘silo’ approach to reporting it lends itself to improved integration along TBL lines. This integration occurs as departments and expertise within council, while usually quite separated, come together with an interdisciplinary approach to key issues of importance. This further encourages team building and support for the reporting process through all areas of the organisation. Once the key issues are identified through a process of consultation, the objectives and targets are explored and established. Usually targets for many themes will be found in policy documents – the strength of the approach is that it can coordinate policy in this domain. Once objectives are established, indicators that explore the social, economic or environmental aspect of the issue can be set and measured and performance can be assessed. This framework has proven useful for alignment with the strategic planning vision of council and can tie neatly into planning documents such as the Corporate

and Annual Plan. This framework represents the way issues are structured ‘in reality’ and are a pragmatic approach for selecting appropriate indicators.

The strategic issues were identified within SSCC after a period of consultation. These issues formed the basis of the framework and will assist in developing the sub-issues, objectives and indicators. The strategic sustainability issues include:²⁶

- 1. Natural Capital**
- 2. Eco-Efficiency & Greenhouse**
- 3. Economy & Finance**
- 4. Health, Education & Safety**
- 5. Social Capital**
- 6. Culture, Arts, and Leisure**
- 7. Sustainable Planning & Community**
- 8. Built Environment**
- 9. Sustainability Flagships**

Key considerations in TBL reporting.

Upon investigation of the case studies, a number of key considerations can be observed when initiating the process of developing an indicator system. These considerations include developing the framework, setting meaningful objectives, establishing the indicators, getting input and consultation, and building persistence into the project.

Framework

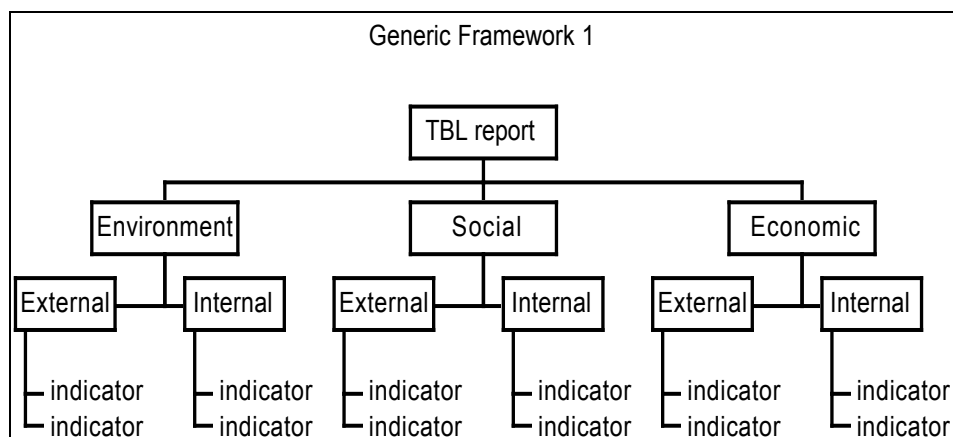
The framework represents how the TBL information is organised, collected and used, that is, how we get from A to B. Establishing a framework is an important step, as it will influence what information is collected and how it will be interpreted. Using a systems approach in developing a framework is essential – councils are composed of, and operate within, several interacting socio-economic and environmental systems.

Understanding how these systems relate to council activities will contribute to informative indicators that are useful in making management decisions. Ad hoc selection of indicators relates to a poorly selected framework.

These initiatives highlight the fact that there is no single agreed framework for TBL reporting. In fact, the selection of an appropriate framework should relate to the policy need of the TBL system. Despite each framework being unique and dependent on the processes and systems within the municipality, two generic models have been identified.

Framework 1 (Figure 7) uses a hierarchical approach that splits the report into environment, social and economic dimensions. These dimensions are not 'fixed in stone' and can be added to or changed if it is pragmatic for the report. Debate on including governance (and other dimensions such as cultural) in the triple or quadruple bottom line is predominant in this case. The case studies highlight that various dimensions have been included outside the traditional (and limited) divisions of environmental, economic, social dimensions. This fact needs to be discussed and agreed upon when establishing the framework.

Figure 6. Framework 1

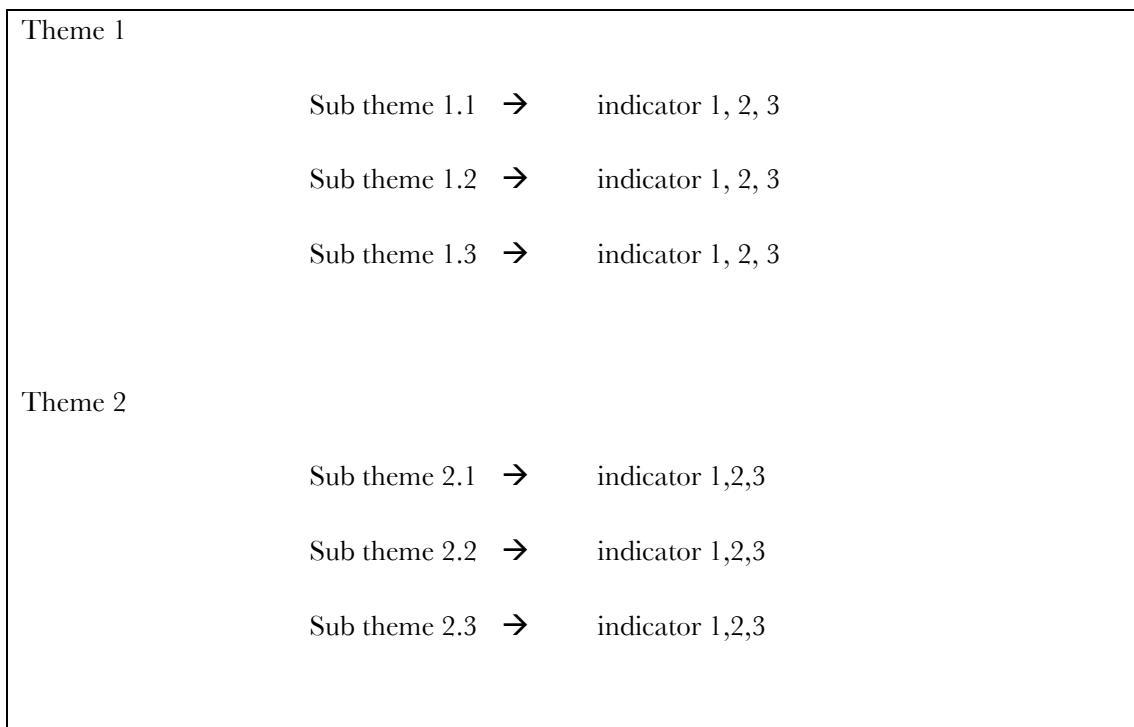


The indicators are often split into internal and external indicators. Internal indicators measure the dimension within council internal processes and operations. External indicators refer to the dimensions within the community and municipality. A TBL report should assess a mix of internal and external issues.

An advantage of this approach is that it allows the accounting of the *total* impact, benefit and performance across each identified dimension. For example, an organisation can easily identify its complete social performance across all its activities. In addition, this framework is considered conceptually easier to grasp. The disadvantages of this framework include the encouragement of ‘silo’ thinking, integration is at a minimum (as issues can sit across a variety of dimensions), and the framework is not aligned with or based on key themes.

Framework 2 (Figure 8) is based on specific themes or issues. While it is not as structured as Framework 1, it lends itself to integration along TBL lines. The indicators are organised under key strategic issues that can be broken down into measurable components. Each indicator under an issue can explore a social, economic or environmental dimension. For example, for the theme of water, the sub theme storm water pollution could contain a social, economic and environmental indicator. This framework is useful for alignment with the strategic planning vision of council and can tie neatly into planning documents such as the Corporate and Annual Plan. This framework represents the way issues are structured ‘in reality’ and are a pragmatic method of selecting appropriate measures.

Figure 7. Framework 2 – Issues Based



| |
|---------------------------|
| Theme 3 |
| Sub theme 2.1 → indicator |
| Sub theme 2.2 → indicator |
| Sub theme 2.3 → indicator |

Objectives

Setting the objectives for the TBL is an important part of the clarification process – it establishes ‘why do we want to go down this path?’ Setting specific objectives often aids in indicator development. Therefore two ‘levels’ of objectives are required; (1) broad set of objectives that frame the TBL report and set it in the context of the organisations strategic planning objectives; and (2) specific objectives that relate to the selection of indicators. Linking the objectives to indicators makes them relevant to the organisation and structures the indicator within an interpretive framework.

Developing a TBL report to should answer the following:

- > What is the broad objective for the TBL – why do we want to go down this path?
- > How does this objective relate to the vision for council?
- > What is the process for setting policy, TBL, and indicator objectives?

Indicators

The identification and selection of indicators is a core process, critical to the performance and perception of the TBL report. The framework and dimensions will guide the selection of indicators. The selection of indicators will have significant policy and resource implications. Key considerations include:

- > Indicators – type, organisation, data requirements;
- > Balance existing vs. new measures;
- > Environmental – internal vs. external;
- > Economic – internal vs. external, financial measures, economic development & innovation, expanding measure from financial health to community wide issues.

- > Social – need for data and innovative measures such as social capital;
- > Other dimensions such as governance and cultural concerns.
- > Performance measures (benchmarks) for relevant indicators should be investigated; not relevant for every indicator, but can be useful for interpreting the measure against its objectives (see below). The objective, indicator and performance measures form a package for indicator use and interpretation.
- > Access to journals, conferences and best practice research information.
- > A means of reporting and presenting the information.

Community input, feedback and consultation.

The level of community input into the process is a key issue. The case studies above display a variety of approaches to community consultation ranging from minimal to full consultation. Community acceptability and ownership of the TBL reporting process increases its effectiveness, reduces the chance of conflict, encourages input of views and data, and raises the profile of the project. Key points for consideration include:

- > What tools are available for community consultation;
- > How do we present 'bad' news?
- > Should the consultation be directly related to the selection and acceptance of indicators?
- > What timeframes are available for consultation?

Raising the project profile and persistence

Raising the profile of the project amongst internal staff, executive and elected representatives is an essential, but often overlooked component of triple bottom line reporting. Raising the profile and getting 'buy in' from the executive and council will lead to increased opportunities for support, funding and growth of the report and more importantly, the implementation of its findings into decision making, education programs, and public events. Key points for consideration include:

- > A clear strategy and mechanism for engaging internal staff, executive and elected representatives;
- > Formation of a steering committee and technical advisory group;
- > Establishing a budget;
- > Involvement in related projects on aspects of the triple bottom line;
- > Production of a discussion paper;
- > Open 'round-table' discussions with staff.

Conclusion

This paper attempts to highlight the fundamental issues and options that surround the generation of a municipal Triple Bottom Line Report. From the case studies provided, it can be observed that TBL reporting and implementation has no definitive standard or best practice approach, however, several reporting models are emerging as the field matures. A key lesson from the empirical data suggests that any sustainability reporting system must be designed along the lines of community issues and support and link to council policies and priorities.

TBL reporting is gathering pace as a tool for the practical implementation of sustainability and addressing a wide range of social, economic and environmental concerns. In addition, the benefits of TBL reporting are being realised as organisations engage in the reporting process and apply outcomes to management, education and decision making. Obtaining the necessary information for the TBL indicators remains a particular challenge for TBL reports, primarily due to a lack of data and systems for presenting the issues within a TBL format. However, as experience builds and information is shared on this issue reporting should become progressively easier and effective. The development of economically strong, healthy and ecologically sustainable communities is a goal that is universal. TBL helps us measure progress and make coordinated decisions towards that end.

¹ Elkington, J. 1980. *Cannibals with Forks*. Capstone Publishing Ltd. PLACE

² Meadows, D. 1989. *Indicators and Information for Sustainable Development*. Sustainability Institute, VT, USA.

³ South Sydney City Council 1995. Strategy for a Sustainable City of South Sydney. SSCC.

⁴ ICLEI 2003. Triple Bottom Line Best Practice in Local Government – A Report Prepared for Gosford City Council. ICLEI, Melbourne.

⁵ Salvaris, M. 2000. Community and Social Indicators: How citizens can measure progress. An overview of social and community indicator projects in Australia and Internationally. Institute for Social Research, Swinburne University of Technology, Victoria.

⁶ Suggett and Goodsir INITIALS 2000. *Triple Bottom Line Measurement and Reporting in Australia*. Allen Consulting Group, Canberra.

⁷ Melbourne City Council 2003. Melbourne City Council Homepage. Cited from: <http://www.melbourne.vic.gov.au>. Updated 2003.

⁸ The toolkit can be viewed at <http://www.iclei.org/anz/tbl/tbl.htm>

⁹ Melbourne City Council 2003. Melbourne City Council Annual Plan 2003.

¹⁰ Melbourne City Council 2003. Melbourne City Council Annual Plan 2002–2003.

¹¹ Melbourne City Council 2003. Melbourne City Council Homepage. Cited from: <http://www.melbourne.vic.gov.au>. Updated 2003.

¹² Melbourne City Council 2003. Melbourne City Council Homepage. Cited from: <http://www.melbourne.vic.gov.au>. Updated 2003.

¹³ Melbourne City Council 2003. Melbourne City Council Annual Plan 2002-2003.

¹⁴ Adapted from Melbourne City Council 2003. Melbourne City Council Annual Plan.

¹⁵ Adapted from Melbourne City Council 2003. Melbourne City Council Annual Plan.

¹⁶ Maroochy Shire Council 2003. Maroochy Shire Council – Triple Bottom Line Reporting. http://www.maroochy.qld.gov.au/tbl_reporting.cfm

¹⁷ Adapted from: Maroochy Shire Council 2003. Maroochy Shire Council – Triple Bottom Line Reporting. http://www.maroochy.qld.gov.au/tbl_reporting.cfm

¹⁸ The indicators above have been adapted from: Maroochy Shire Council 2003. Maroochy Shire Council – Triple Bottom Line Reporting. http://www.maroochy.qld.gov.au/tbl_reporting.cfm

¹⁹ Sourced from Maroochy Monthly reports: http://www.maroochy.qld.gov.au/council/tbl/soc_report_card_mar04.pdf

²⁰ Sutherland Shire Council 1999. Our Shire Our Future: Our Guide for Shaping the Shire to 2030.

²¹ Sutherland Shire Council 2000. State of the Shire Report March 2000.

²² Sutherland Shire Council 2000. State of the Shire Report March 2000.

²³ Sutherland Shire Council 2000. State of the Shire Report March 2000.

²⁴ Adapted from: Sutherland Shire Council 2000. State of the Shire Report March 2000.

²⁵ On the 6th of February 2004, South Sydney City Council was amalgamated with the City of Sydney. The reporting framework that is described below relates to the previous organisation and is yet to be endorsed by the enhanced Council of the City of Sydney. Therefore, this can be considered as a proposed reporting framework.

²⁶ These issues will likely change in terms of the new amalgamated organisation.