



ROUNDTABLE 8 JULY 2009

PUBLIC SECTOR AND SUSTAINABILITY

“Accounting, Sustainability and the Public Sector – policy and accountability, a route map”

QUESTIONS AND STATEMENTS FOR PANELLISTS

A. Policy and Accountancy

- A.1 Consideration of sustainability impacts, intended and unintended, need to be integrated into the design of public policy. A set of criteria that need to be considered should be developed, as well as measures of sustainability in the appraisal and evaluation of public policy.
- A.2 How important is reporting on organisational and operational performance in sustainability reports for the public sector? Is transparency on sustainability related issues of lesser importance to the public sector?
- A.3 Some policy areas such as waste and transport already incorporate a strong sustainability emphasis. Would it be useful to benchmark performance for these services using standardised indicators?
- A.4 What role can sustainability play in relation to recovering from the economic crisis and avoiding future crises?
- A.5 Since the state has a wider public interest role to fulfil, financial organisations that receive substantial state aid or are state-owned should be required to publish a certain minimum of sustainability information.

B. Reporting on Sustainability

- B.1 Are there differences in sustainability reporting by the private sector and the public sector (goals, indicators, stakeholders, audience, etc)? What are the objectives of public sector sustainability reporting?
- B.2 Sustainability is not sufficiently embedded in public sector strategic planning and decision making processes. Could mandatory sustainability reporting on sustainability for public sector organisations be a stimulus?
- B.3 Sustainability reporting for public sector organisations is easier than for private sector organisations in that public sector organisations are already used to reporting on non-financial information (including non-financial key performance indicators (KPIs)).

- B.4 What role could the European Commission have in promoting disclosure of sustainability information by public sector organisations? Should such information be subject to assurance to support improved decision-making?
- B.5 Given the complexity and potential difficulty for some public sector organisations producing sustainability reports should longer reporting cycles be considered (2 or 3 years instead of 1 year)?

C. Operational Excellence by government and government agencies

- C.1 Are there any fundamental differences between public sector and private sector organisations in the extent to which they emphasise sustainability in their day to day operations?
- C.2 Whereas previously attention focused on the resources spent by government ('inputs'), the focus is now increasingly on results ('outputs'). What are the implications for the measurement of operational excellence and performance indicators.
- C.3 What initiatives can be taken at EU or government level which have a positive impact on sustainability. Do you have examples of existing initiatives and how effective are those measures?
- C.4 Public procurement can play an important role in stimulating sustainability considerations as part of projects undertaken at various government levels. What is your experience with the use of public procurement? What are the downsides?
- C.5 In view of the constantly changing social and political environment, the design of a non-financial information system to measure operational excellence must always allow flexibility. What is your experience on such systems and how can those systems be enhanced?

D. Role of the EU in Climate Change

- D.1 What internal policies are governments taking to contribute to the reduction of climate change and how and what is publicly reported. Is there a difference between the government and government agencies?
- D.2 What challenges does climate change bring for local government: how is local government providing accountability on measures taken?
- D.3 Climate change is often on the front page of the newspapers. In the run up to the Copenhagen Climate Change Summit there is an opportunity to gain momentum and promote the reduction of emissions and address other factors contributing to climate change to a wider audience. What role is the public sector playing? What are the initiatives in your country?