



Sustainability opportunities for Tasmania

BACKGROUND RESEARCH PAPER NO. 2

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ACKNOWLEDGEMENT OF COUNTRY

The University of Tasmania pays its respects to elders past and present, and to the Tasmanian Aboriginal community that continues to care for Country.

We acknowledge the profound effect of colonial settlement on this Country and seek to work alongside Tasmanian Aboriginal communities, respecting their deep wisdom and knowledge as we do so.

The palawa/pakana* people belong to one of the world's oldest living cultures, continually resident on this Country for at least 40,000 years. We acknowledge this history with deep respect, along with the associated wisdom, traditions, and complex cultural and political activities and practices that continue to the present.

The University of Tasmania also recognises a history of truth that acknowledges the impacts of invasion and colonisation upon Aboriginal people and their lands, resulting in forcible removal, and profound consequences for the livelihoods of generations since.

The University of Tasmania stands for a future that profoundly respects and acknowledges Aboriginal perspectives, culture, language and history, and continued efforts to realise Aboriginal justice and rights, paving the way for a strong future.



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The University of Tasmania was founded over 130 years ago to serve the Tasmanian community.

Today it remains deeply committed to working with and for Tasmanians in new and creative ways to contribute to a more prosperous, inclusive and sustainable future.

The Tasmanian Policy Exchange (TPE) was established in 2020 as a strategic initiative to enhance the University's capacity to make timely and informed contributions to policy issues and debates which will shape Tasmania's future.

The TPE is developing and testing an innovative place-based and outcomesfocused model of engagement to work with government and community partners to identify and address significant issues where the University can make a positive impact on Tasmania's future.

The 'Exchange' is not a stand-alone research centre but works with external partners to establish and frame priority policy questions, before working with staff from across the University of Tasmania to develop evidence-based policy options and longer-term collaborations.

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KEY FINDINGS

The development and implementation of a comprehensive sustainability strategy will improve long-term social, environmental, and economic outcomes in Tasmania and make a significant contribution to the future wellbeing of the Tasmanian community.

Beyond these critically important outcomes, gaining recognition for the State's sustainability performance will also provide significant brand benefits encouraging greater investment, providing a competitive advantage for Tasmanian products and services in key markets and establishing Tasmania as a leader in sustainability practice.

This report outlines sustainability opportunities and priorities for Tasmania and describes the key principles that should inform a sustainability strategy designed to achieve them.

The University of Tasmania's recent review of state and regional sustainability strategies highlighted the wide range of sustainability strategies and frameworks being used by governments across Australia and beyond (TPE, Sustainability Background Research Paper No. 1).

There is growing commitment to improving sustainability outcomes, but there is no one agreed model or approach to developing a state-level sustainability framework. While the United Nations Sustainable Development Goals (SDGs) are designed to be applied at a national level, the SDG approach can and should be adapted for use at a state level.

First and foremost, the development of a comprehensive and credible sustainability strategy requires deep consultation and collaboration with the Tasmanian community to achieve an approach that is 'owned' by Tasmanians and reflects shared aspirations for the future.

The strategy should be underpinned by key governance and sustainability principles, drawn from leading sustainability strategies globally.

Ten key principles to inform the development of sustainability strategies

1.	Collaborative	6.	Coordinated
2	Transparent	7.	Assessed
3.	Comprehensive	8.	Evolving
4.	Standardised	9.	Holistic
5.	Systematic	10.	Internationally recognised

While there may be significant variation in the design and focus of sustainability strategies across jurisdictions, given Tasmania's sustainability assets and ambitions, it is possible to identify priority areas that could be included in a Tasmanian sustainability strategy. These are:

- 1. Climate and renewable energy
- 2. Health and wellbeing
- 3. Education and skills
- 4. Circular economy and waste
- 5. Housing and liveability
- 6. Natural environment
- 7. Pathway to Truth-Telling and Treaty process



While Tasmania is already making progress across these policy domains, formalising them as sustainability priorities, complete with goals and indicators to measure progress, would help coordinate and promote sustainability action while also enhancing Tasmania's sustainability credentials.

For Tasmania to gain recognition for its sustainability achievements it will also be necessary to commit to a rigorous and credible assessment regime. An adapted SDG Framework offers what is perhaps the best approach to support both the design and assessment of sustainability strategies at the sub-national level. Further, states like Tasmania can participate in the emerging Voluntary Local Review (VLR) process to report progress and gain recognition for their efforts, as for example, Hawai'i did in 2020.

Further assessment options are also available to state jurisdictions like Tasmania and could complement the SDG approach. The most appropriate of these could be

the recently released OECD Toolkit for a Territorial Approach to the SDGs, and the accompanying Checklist for Public Action. ESG measurement is another option that has been adopted by some jurisdictions such as Queensland, although was primarily developed for use by businesses and investors. While the approach has been criticised for lacking transparency and consistency and failing to incorporate community aspirations, it may be a useful additional assessment tool in order to gain further recognition and to achieve a recognisable certification.

Ultimately, a comprehensive and well-designed sustainability strategy would provide Tasmania with an opportunity to improve sustainability outcomes across the environmental, social, and economic domains and gain recognition that will benefit Tasmanians today and into the future.



PART 1 - INTRODUCTION AND AIMS

In recent decades, human demands on the natural environment have increased dramatically. While there is a long history of local concern about environmental issues like pollution and over-extraction, contemporary threats like climate change pose a global challenge which transcends local and national boundaries. Consequently, there is a growing global commitment to improving sustainability outcomes across the environmental and social dimensions of individual, community, and economic development.

The United Nations (UN) has been influential in placing environmental issues at the forefront of global political concerns. Through the 1987 Brundtland Report, the UN popularised the seminal definition of sustainable development as that "which meets the needs of the present generation without compromising the ability of future generations to meet their own needs". The global sustainability framework most commonly used by governments is the United Nations Sustainable Development Goals (SDGs). The SDG framework, launched in 2015, comprises 17 goals for sustainable development that seek to be relevant to all countries and people. The establishment of the SDGs and the associated 2030 Agenda for the 'Decade of Action' has led many jurisdictions to develop long-term strategies for addressing sustainability challenges at national, regional, and local levels.

Businesses are also increasingly being driven by investor, consumer, and community pressure to report against environmental, social, and governance (ESG) standards to demonstrate their sustainability credentials. While business and community sustainability initiatives are undoubtedly important, governments play a critical role in coordinating, promoting, and incentivising sustainability agendas. To this end, the *Final Report* of the Premier's Economic and Social Recovery Council (PESRAC) recommended that the Tasmanian Government develop a sustainability vision and strategy for Tasmania, with ambitious goals and concrete targets and actions.

In Australia, a range of different sustainability frameworks has been developed at state and regional levels. For example, ESG frameworks have been adopted in Queensland and Western Australia and are being developed in South Australia. Victoria has the most comprehensive state-level sustainability strategy, which includes a vision of creating a state-wide circular economy. In Tasmania, the City of Hobart has developed a sustainability action plan and the City of Launceston also has a sustainability strategy. Some jurisdictions, such as the Australian Capital Territory (ACT), have adopted complementary community-level wellbeing frameworks that measure and record progress against a wide range of social, economic, and environmental indicators.

Sustainability strategies emerging around the world feature a range of approaches, benefits, and core principles and are adapted to meet local priorities and opportunities. A useful typology for assessing sustainability models is based on six criteria:

- 1. How strategies define sustainability;
- 2. How they measure sustainability;
- 3. How they coordinate existing sustainability policies and frameworks;
- 4. The extent to which they aim to change individual, community, and business practices to enhance sustainability;
- 5. The policy instruments they use to promote sustainability; and
- 6. What kind of governance arrangements they involve.



Nevertheless, there is no universally agreed-upon approach to developing and implementing a sustainability strategy. Through our jurisdictional scan and analysis, we have identified a range of core principles and key benefits of different types of sustainability strategies. This Report applies those insights to the local context with a view to identifying potential models and approaches that would allow Tasmania to identify sustainability opportunities and, by gaining recognition, capitalise on our sustainability assets and future sustainability performance.

The next section of this Report (Part 2) provides an overview of the key principles that inform a robust and credible sustainability framework. Given that the design and focus of a sustainability framework should be informed by the priorities and aspirations of the Tasmanian community, Part 3 provides a brief overview of seven potential priority areas

for a sustainability strategy where Tasmania aspires to improve sustainability outcomes and promote its sustainability credentials. Part 4 concludes with an analysis of options for measuring progress, ensuring transparency and accountability, and achieving recognition for Tasmania's sustainability efforts.

The primary objective of a state sustainability strategy is to promote the long-term wellbeing of the Tasmanian community. Gaining recognition for Tasmania's sustainability performance through a formal assessment process also has the potential to further deliver a number of economic and social benefits through increased investment and other brand benefits. The overall objective, therefore, should be to establish Tasmania as an example of sustainability to the world.



PART 2 - PRINCIPLES FOR DEVELOPING A TASMANIAN SUSTAINABILITY FRAMEWORK

Existing regional and national sustainability frameworks in other jurisdictions exhibit a wide array of approaches to strategy, governance, policy, and implementation. Corporate or organizational frameworks likewise vary enormously. This diversity reflects the broad scope of the sustainability agenda and the lack of consensus around what constitutes an ideal strategy. Rather, effective sustainability strategies, at least within the broad parameters of the SDG framework, can and should be context-dependent and reflect local sustainability priorities. Despite their variation, however, most leading strategies share a core set of common themes or principles. In other words, while it is common and even appropriate that sustainability strategies are tailored to the circumstances and priorities of the jurisdictions in which they are devised, adherence to a handful of fundamental tenets is essential to ensuring that they are robust, credible, and effective.

Based on our analysis of the sustainability literature and best practice in leading jurisdictions, the development of a Tasmanian strategy should incorporate the following principles.

1. Collaborative

Sustainability priorities and measures should be developed collaboratively and in partnership with the community. The design, implementation, and oversight of the strategy should involve active and authentic community collaboration and participative processes.

As Hartz-Karp and Newman (2006) argue, "achieving greater sustainability will require re-thinking of our democratic practices to enable the people to understand the implications of decisions, to deliberate, find alternative solutions, search for common ground, and be empowered to co-create a sustainable future".1

2. Transparent

Sustainability frameworks and associated assessment methods must be transparent in their methodology and process. Transparency ensures that information is freely available, including the development, content, governance, evaluation, and opportunity for stakeholder engagement. Finally, transparency is essential to ensuring that decision makers can be held accountable.

3. Comprehensive

In order to achieve a credible sustainability strategy, its ambition must be reflected not only in policies or projects but should be central to governance processes. Rather than focussing merely on what governments do, we should also focus on how governments promote sustainability.²

4. Standardised

Sustainability frameworks and assessment methods should be closely aligned with global standards for indicators and metrics for sustainability. For regional sustainability initiatives, the SDGs are the most prevalent global standard informing sustainability indictors and targets.

5. Systematic

Sustainability strategies require a methodical plan for achieving their proposed targets. A systematic plan ensures integrity and credibility during development and implementation. It also creates valuable opportunities for self-assessment and accountability where original aims or intentions have not been realised.



6. Coordinated

The development, governance, monitoring, and assessment of sustainability strategies should, to the greatest extent possible, be coordinated with action at other levels of government, relevant community organisations, businesses, national or international peer jurisdictions, and international organisations.

7. Assessed

Assessments, measurement, and evaluation must be undertaken at regular intervals to reflect on and communicate progress. The parameters and process for assessment should be clearly foreshadowed by the strategy and conducted in a transparent, consistent, and rigorous fashion to ensure community confidence is maintained. Voluntary Local Reviews (VLRs) and credible independent certification, audit, or accreditation processes can likewise be valuable for assessing progress and identifying successes or shortcomings. It is essential to recognise that existing approaches to measuring sustainability are at best partial and contested, and should therefore function as a 'means' rather than as an 'end'. In a credible sustainability strategy, measurement and assessment should serve not as definitive standalone. outputs but as "useful inputs into a value discovery process".3

8. Evolving

Strategies should integrate progress, learning, and innovation to constantly increase ambitions. This continual process of evolution should be a cornerstone of the strategy's design, ensuring that initiatives are responsive to success and able to adjust where progress has been insufficient.

9. Holistic

Strategies should address all three pillars of sustainability: environment, society, and economy. Programs and initiatives across all three domains should be included in the design and implementation of the strategy, as well as in the assessment of progress. It is important that these pillars are interpreted and applied in ways that minimises potential for conflict with one another.⁴

10. Internationally recognised

To achieve the brand benefits of a sustainability strategy, its ambition, design, implementation, and assessment must be seen as credible. This external recognition may take the form of respected and robust independent certification or accreditation. However, recognition may equally be achieved via processes such a Voluntary Local Reviews (VLRs) and other processes adopted by respected multilateral fora or international organisations (Part 4).

Applying these principles will help to ensure that even where a sustainability framework has been adapted to reflect the needs and priorities of its regional context, it remains credible and is consistent with international best practice. Achieving credibility and broad-based recognition is vital to capturing and embedding the broader brand benefits of genuine sustainability. To achieve the brand benefits of a sustainability strategy, its ambition, design, implementation, and assessment must be seen as credible. This external recognition may take the form of respected and robust independent certification or accreditation. However, recognition may equally be achieved via processes such a Voluntary Local Reviews (VLRs) and other processes adopted by respected multilateral fora or international organisations (Part 4).



PART 3 – SUSTAINABILITY OPPORTUNITIES AND PRIORITIES FOR TASMANIA

The central aim of a sustainability strategy is to coordinate and leverage existing policy initiatives across all sustainability domains in a way that integrates current efforts, sets clear priorities for improvement, and highlights both achievements and opportunities for further action. Importantly, this process presents a vital opportunity to align existing efforts with credible international sustainability frameworks enabling comparison, measurement, and benchmarking. While there is no single 'right way' to do this, some international sustainability frameworks are more comprehensive and credible than others.

The most common approach among leading strategies in other jurisdictions is to align initiatives with the United Nations Sustainable Development Goals (SDGs) and measure progress against the SDG Indicators framework, adapted where needed to the local context. In this section, we use the broad parameters of the SDG framework to identify and discuss existing initiatives, potential opportunities, and emerging priority areas which could become central elements in a Tasmanian sustainability strategy.





PRIORITY AREA 1: CLIMATE AND RENEWABLE ENERGY















Climate change is the single greatest challenge facing humanity and the planet. Taking action to reduce the extent and impact of climate change, as well as to better prepare for impacts of global warming, will bring a wide range of sustainability benefits. For this reason, aggressive climate action, emissions reduction, and the rapid decarbonisation of industries and energy systems are central elements of most contemporary sustainability strategies.

Tasmania is already one of the few jurisdictions on earth with a net-negative emissions profile and can be an example to the world on climate action, but more remains to be done. In particular, and in order to maintain its unrivalled net-negative status over the longer term, Tasmanian climate policy and renewable energy initiatives should focus on three key areas: emissions reduction, climate adaptation and resilience, and low-carbon innovation.⁴

This priority area of sustainability action has two SDGs wholly devoted to it: 7 (Affordable and Clean Energy) and 13 (Climate Action). Indeed, this priority area is so foundational that it underpins all other SDGs, including 3 (Good Health and Well-Being), 6 (Clean Water and Sanitation), 11 (Sustainable Cities and Communities), 12 (Responsible Consumption and Production), 14 (Life Below Water), and 15 (Life on Land).

What is the status quo?

Tasmania is globally recognised for its net-negative emissions profile and energy assets, with its wind resources and existing hydroelectric schemes providing an enormous

comparative advantage for renewable electricity production. As a result, the state's annual renewable energy production (~10,700 gigawatt hours (GWh)) is equivalent to 100% of current Tasmanian energy demand. Significantly, the majority of Tasmania's power is generated from hydroelectricity which, unlike variable wind or solar generation, can be stored indefinitely and produce renewable electricity on demand. However, it is important to note that Tasmania's integration into the National Energy Market (NEM) means that not all electricity consumed in Tasmania is renewable.

Renewable energy generation has helped attract major industrial enterprises over the course of the twentieth century and will be a major asset in bringing new low-carbon industries to Tasmania as the world transitions away from fossil fuels.

A recent expansion in wind powered electricity generation has further increased Tasmania's ability to produce low-cost and low-emission renewable energy. In addition, Tasmania has also experienced a growing uptake of residential rooftop solar, with 44,115 systems (~17% of dwellings) installed across the state.⁵ The remaining 83% of dwellings and increasing financial returns of residential solar provide a growing opportunity for Tasmania to further develop its renewable energy capacity and increase energy security.

Tasmania's renewable energy assets provide a unique opportunity for the state to continue to lead the world in sustainable low-emissions electricity production and consumption. Having a sustainability plan that promotes the current and future production and consumption of renewable energy and the adoption of climate-positive strategies is fundamental to a sustainable future. However, to further enhance Tasmania's climate and energy SDG credentials Tasmania should strive to:

- · Electrify industries currently using non-renewable energy (e.g., transport);
- Increase renewable energy production and storage;
- Increase the efficiency of energy generation, transmission.



A state-wide sustainability plan consistent with a clean energy and climate-positive future requires transitions at all scales. From large investments in grid stability to establishing residential and community microgrids and other small-scale schemes, Tasmania has potential to generate more clean energy for use both on-island to support increasing electrification and for export to support decarbonisation off-island. Clean energy transitions are complex and demand extensive government (state and federal) coordination but will be a major part of Tasmania's sustainable future.

What are our existing objectives and ambitions?

During its consultation, PESRAC found that most Tasmanians support and expect strong action on climate change and that the State cannot afford to be complacent

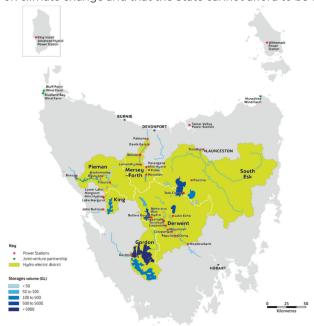


Figure 1: Hydro-electric power stations

in this area. This research also found that Tasmanians consider that the State's future brand positioning demands our environmental and sustainability credentials – across all the domains of energy, emissions, air and water quality, land management, waste, and biodiversity – be world-leading.⁶

A state sustainability strategy should document Tasmania's significant achievements and future progress in terms of emissions reduction and renewable energy generation, incorporating future targets and objectives from existing and emerging state-level strategies, including the following:

- maintaining a net-zero target through 2030, including a plan to reduce gross emissions from transport, industry, and agriculture;
- risk management and adaptation planning for unavoidable climate change;
- · support for low-carbon innovation.

What should we aspire to?

Maintain a net-negative profile through 2030 and beyond

Greenhouse gas (GHG) emissions are a primary indicator of sustainability for energy systems. Though Tasmania's electricity production is already 100% renewable, Tasmania's overall energy consumption is not, given our continuing reliance on imported petrol, diesel, and natural gas. From transport to heating, Tasmania's energy system still relies heavily on fossil fuels, with 3283 kt CO2-e GHG emissions (roughly 41% of Tasmania's gross emissions) attributable to fossil fuel combustion in 2020.7 Tasmania's existing reliance on coal, oil, and gas results in an energy mix with approximately 52% of energy consumption derived from fossil fuels.8 Therefore, a net emissions profile for the state is an important indicator of sustainability. Under the *Climate Change (State Action) Amendment Bill 2021*, Tasmania is set to legislate a target of net-zero emissions from 2030.



Increase renewable energy generation over time

Tasmania has a legislated target of doubling renewable energy generation by 2040. This increase in renewable generation will be required to electrify Tasmania's transport system, decarbonise local industry, and support the development of low-emissions business and practices. New renewable energy projects must achieve broad community support and deliver long-term social and economic benefits for Tasmanians into the future.

Reduce gross emissions over time

In addition to net emission measurements and indicators, a credible sustainable emissions reduction strategy for Tasmania should target a reduction in gross emissions. While Tasmania is currently classified as net-zero when measured annually, there is still considerable opportunity for a reduction in gross emissions. The Tasmania: Net Zero by 2030 strategy outlines a range of key potential abatement opportunities to achieve a gross emissions reduction. If Tasmania wants to ensure a continuation of global recognition for addressing GHG emissions, a gross emission reduction target would position Tasmania as a genuine and credible leader on the global stage.

Address local climate risk and develop adaptation plans

While it is essential that Tasmanian climate and sustainability policy addresses future emissions and climate change mitigation, it is also important to recognise that global climate change is already directly impacting Tasmania. For example, the Western Tasman Sea (off Tasmania's East Coast) is currently one of the fastest warming regions on earth, with sea temperatures rising at four times the average global rate, leading to drastic ecological damage and habitat loss. Other unavoidable impacts of climate change include increasing bushfire risk, longer and more intense fire seasons, reduced overall rainfall, and more frequent extreme weather events. Detailed and careful

adaptation planning and considerable investment will be needed to address these increasing challenges and to protect communities, assets, and the environment from climate risk.

What are the broader sustainability benefits?

Many sustainability domains are interconnected, especially over the longer term. The co-benefits of increased climate action and commitment to a low-carbon future will be experienced across Tasmania. These broader benefits will include economic benefits from enhancing Tasmania's climate-positive brand, and health benefits via reduced pollution. There are many opportunities that come with engaging in the global economic transition driven by decarbonisation, with significant prospects for growth, investment, and innovation. Failing to act may threaten the long-term viability of many Tasmanian industries, as consumers, investors and shareholders increasingly demand low- and zero-carbon products. As well as increased economic prosperity and employment, further developing renewable energy production and expansion may reduce household costs and increase energy security. Renewable energy strategies include potential for revenue flows through carbon credits and other revenue streams



Case study: Samsø

The Danish island community of Samsø is also a world leader in emissions reduction, energy transitions, efficiency, and the electrification of economic and social systems. Samsø has had 100% self-sufficient renewable electricity since 2007, using local wind, solar, and biomass energy to satisfy the entire island's energy needs. It is one of the few regions in the world that, like Tasmania, enjoys a net-negative ${\rm CO_2}$ -e emissions profile, and continues to innovate in service of ambitious efficiency and ecological sustainability goals.

Samsø is also unusual for its comparatively high level of public ownership of its electricity generation and local storage/microgrid infrastructure. Even though the island now absorbs more ${\rm CO_2}$ -e than it emits, it is continuing to reduce existing gross emissions via investments in biogas, battery storage, and renewable, no-emission fuel sources for transportation, with a goal to be 100% fossil-fuel free and 100% carbon-free by 2030, were achieved for the provision of water and sewerage and for roads, two of the sector's most capital-intensive responsibilities.



Figure 2: Samsø, Denmark (source: Visit Samsø)



PRIORITY AREA 2: HEALTH AND WELLBEING









Ensuring healthy lives and promoting wellbeing is essential to sustainable development. Considering the profound community-wide impacts of ill health and disease, it is essential that these issues are central elements of a Tasmanian sustainability strategy. As we emerge from the COVID-19 pandemic, governments and communities around the world are reviewing and reforming health and wellbeing systems and strategies to improve outcomes and ensure that citizens can live longer and fuller lives.

Improving health and wellbeing outcomes, and thereby capturing the sustainability benefits that this entails, is a global agenda albeit with distinctive regional priorities.

This is certainly true for Tasmania, with the *Healthy Tasmania Five-year Strategic Plan*2022-2026 highlighting particular challenges and priority areas including socio-economic disadvantage, mental health, food insecurity, alcohol and drug abuse, and equity and accessibility issues.

What is the status quo?

The prevalence of chronic disease, disability or mobility challenges, co-morbidities, social determinants of ill-health, and other risk factors pose considerable challenges in Tasmania. Tasmanian rates of smoking, risky alcohol consumption, exposure of children to tobacco smoke in the home, and obesity are all considerably higher than the national average. The burden of cancers and chronic disease among Tasmanians, as well as the proportion of babies with low birthweight, are likewise above average. Many Tasmanians

are concerned that the healthcare system is unable to meet their needs.¹² Finally, Tasmania leads the nation in the share of its population suffering from disability or mobility challenges and severe or profound core activity limitation.¹³

While health and wellbeing issues are most directly related to SDG 3 (Good Health and Wellbeing), several others are also relevant, including but not limited to 1 (No Poverty), 2 (Zero Hunger), and 6 (Clean Water and Sanitation).

What are our existing objectives and ambitions?

A Tasmanian state sustainability strategy could reflect and complement a wide range of important existing health and wellbeing initiatives. Rather than developing major new programs, however, the value of a sustainability strategy in this particular priority area is more likely to be in coordinating, promoting, and complementing existing initiatives. For this reason, it is essential that such a framework is informed by, and builds upon, the diverse and extensive existing health and wellbeing policy landscape, notably including:

Healthy Tasmania Five-Year Strategic Plan 2022-2026

Healthy Tasmania is a preventive health and early intervention strategy developed to target the social and economic drivers of ill health, and health inequity. The aim is to decrease the burden of ill health, and particularly chronic disease, on communities and the health system by addressing the prevalence of co-morbidities or risk factors that typically develop into more complex, costly, and dangerous ongoing health problems.

Strong Families Safe Kids

Strong Families Safe Kids, which commenced in 2016, is a holistic, proactive systemic reform agenda and service provision redesign platform aiming to coordinate and improve offerings across child protection services, child and youth mental health, education, youth justice, and family health services.



Tasmanian Active Ageing Plan 2017-2022 and Tasmanian Active Ageing Strategy 2023-2029

Tasmania's population is, on average, the oldest in the nation and in addition to its employment and participation rate impacts, the state's demographic profile poses a heightened set of challenges for aged care and service provision for older Tasmanians.

Tasmanian Child and Youth Wellbeing Strategy ('It Takes a Tasmanian Village')

This strategy aims to ensure Tasmanian children and young people "have what they need to grow and thrive".

The PESRAC Final Report observes that for Tasmanians, health is the number one overall priority among issues currently facing the state. Community consultation identified particular concern over the capacity of the healthcare system, Tasmanians' mental health, and the desire for access to affordable and nutritious food. The Report highlighted the relationship between health and housing, reminding us of the interconnections between priority areas (see Part 3.5).

What should we aspire to?

There are numerous possible indicators and metrics that could be adopted in a sustainability strategy for assessing and improving health and health system performance. Leading examples include the OECD's 'Health care quality and outcomes indicators', European Core Health Indicators, and the Australian Institute of Health and Welfare's health performance framework. Tasmania does have an existing Health System Dashboard. Targets and objectives should aspire to best practice and aim to improve health equity across the Tasmanian population. As noted above, Tasmania has a range of health and wellbeing policies and strategies in place. A sustainability strategy should aim to complement, coordinate, leverage, and enhance existing objectives, and recognise linkages between priority areas. Indicators could be grouped into the following

areas, following the model used by the AIHW:

Determinants of health

This category largely focuses on promoting healthy behaviours and preventive health measures. Indicators could include targets for improving physical activity and eating habits, reducing harmful behaviours such as smoking and alcohol intake, health literacy, and socio-economic factors like poverty and housing. Focus is primarily on causes, rather than symptoms, of poor health.

Health status

Establishes key health measures, including life expectancy, infant and child mortality, suicide rate, domestic violence incidence, birth weight, incidence of non-communicable disease, people living with chronic health conditions, and people living with psychological distress. Self-perception of personal health and wellbeing is also important to an individual's health status.

Health system

Health system indicators take a birds-eye view of accessibility, quality and continuity of care, and effectiveness. This includes primary and acute care wait times and outcomes, integration and coordination across health services, sentinel events, and preventable hospitalisations and deaths. Patient experience and staff retention are also relevant. 16

What are the broader sustainability benefits?

While sustainability and wellbeing are conceptually discrete, there is a clear relationship between the two (see text box below, 'Sustainability Strategies and Wellbeing Frameworks'). A comprehensive sustainability strategy can be regarded as an important means to promote community-level health and wellbeing outcomes. As a result, understanding health and wellbeing through the lens of sustainability can lead to several important co-benefits.



Health and wellbeing are essential determinants of whether individuals can be active and engaged members of the community and economy. In addition to their personal and family toll, physical and mental health challenges have enormous economic costs. The enactment of preventive health measures, early intervention, and effective treatment are therefore crucial to social and economic cohesion. At the same time, ensuring that communities and workplaces are accessible and accepting of individuals' mental and physical health challenges, as well as disability or mobility issues, ensures that all members of society are empowered to participate in their communities. This requires not just effective health and wellbeing policy but effective whole-of-government coordination, for which a sustainability strategy is an ideal vehicle.

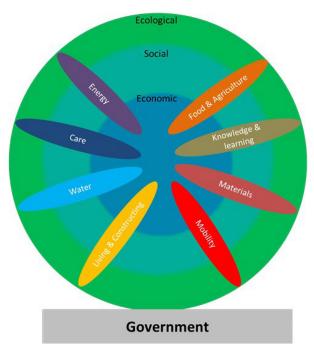


Figure 3: Flanders' model for Flanders in 2050 (source: Flanders 2019)

Case study: Flanders

Flanders is not only an excellent example of a state-level sustainability strategy in a federal system, but also a valuable illustration of how health strategies and objectives can be incorporated into a sustainability strategy. Flanders has aligned its *Vision 2050* strategy directly with the SDGs, and tracks progress using Voluntary Local Reviews (VLRs).

Flanders has five objectives directly connected to SDG 3 (Good Health and Wellbeing). Objectives two and three are related to preventive health, targeting physical activity, nutrition, mental health, and limiting harmful behaviours; four and five are based on access to quality care and support for all, and personal autonomy for individuals through Flemish Social Protection. Objective six establishes every family's right to quality, accessible, and affordable healthcare. These objectives address Flanders' transition priority area of 'Caring and Living Together in 2050', seeking to give young people "the best possible start", and to ensure that an ageing population can access quality care. It proposes a "new model of care which is patient/client-centred and is tailored to the needs of society". '7 Specific indicators include:

- 2.1: Share of the population in (very) good health;
- 2.2: Share of the population that perceives its well-being as (very) good;
- 3.1: Sports participation; and
- 4.2: Number of persons with disabilities with a personal budget.

Flanders' approach to incorporating health, wellbeing, and sustainability offers a possible model for Tasmania. While the two jurisdictions have different issues and contexts, the formula of *Vision 2050* and its implementation roadmap set out clear objectives, indicators, and timeframes that match the region's specific needs with the SDGs. Moreover, wide engagement with stakeholders has helped the program develop a shared vision, with a strategy coordinated and integrated holistically though levels of government and across relevant organisations and departments.



Sustainability strategies and wellbeing frameworks

Sustainability strategies and wellbeing frameworks are increasingly being adopted by governments at various levels around the world. While sustainability and wellbeing are two key and increasingly related global policy priorities, the two fields were largely conceived and developed separately. Wellbeing and sustainability approaches have conceptual differences and may be applied in different ways. Despite this, the two approaches are complementary and a carefully designed sustainability strategy will make a positive contribution to achieving improved long-term community wellbeing outcomes.

Wellbeing

The move towards measuring wellbeing reflects widespread recognition that there is more to development and progress in our societies than can be measured by GDP or other economic metrics.¹⁸

Despite being a term that is used frequently in day-to-day life, wellbeing is a broad, complex, and contested concept, and how it is defined impacts the way it is operationalised and measured. A report by the Institute for Social Change presented to DPAC unpacks these definitional and conceptual issues, and reviews 35 frameworks of wellbeing and adjacent constructs (e.g., human development, prosperity, social progress) to inform the Tasmanian Government's population outcomes and wellbeing framework development.

Sustainability

As already established in this Report, the sustainability agenda emerged in the context of environmental concerns but has evolved to include three pillars of sustainability: social, economic, and environmental. The 1987 Brundtland Report popularised the seminal definition of sustainable development as that which "meets the needs of the

present generation without compromising the ability of future generations to meet their needs". 19

Generally, sustainability strategies aim to coordinate the actions and policies of a given jurisdiction to promote progress and transformation of a society towards economic growth, social development, and environmental sustainability. Many sustainability strategies align with global frameworks such as the United Nations' Sustainable Development Goals (SDGs), comprising 17 goals for sustainable development that seek to be relevant to all countries and people.

The relationship between sustainability and wellbeing

Increasingly, researchers and practitioners have highlighted the interlinked and complementary nature of sustainability and wellbeing agendas.²⁰

Human wellbeing is dependent on and enhanced by natural environments and, without the latter, the wellbeing and even survival of humanity is not possible. Wellbeing frameworks increasingly include environmental factors in their indicators and measurement processes, recognising the interdependent relationships between humans and the natural environment and that long-term human and social wellbeing are dependent on sustainable environmental practices and natural resource use.

The wellbeing of future generations, therefore, is a central concern of sustainable development theory, but until recently, has not been a central element of wellbeing strategies. Sustainable development strategies increasingly incorporate holistic understandings of wellbeing and human needs. The sustainability agenda has benefitted from integrating the wellbeing approach as its focus has evolved to include social and economic as well as environmental concerns, and as its measurement approach has changed from being largely technical to include subjective factors as well.



Long-term wellbeing and happiness are ultimately dependent on environmental goals being met. Wellbeing and sustainability must therefore be considered concurrently, because prioritising wellbeing outcomes at the expense of sustainability will not promote vital longer-term environmental and therefore human wellbeing outcomes. This potential trade-off highlights the need to develop equitable transition plans.

Although there are examples where wellbeing and sustainability are used interchangeably (for example, in Wales' *Wellbeing of Future Generations Act 2015* the word 'wellbeing' in the title was initially 'sustainable development'²²), each approach can benefit from being treated as distinct – but complementary and interconnected – ways of interpreting, measuring, and promoting wellbeing and sustainability outcomes. To this end, the Tasmanian Government's decision to develop both a state sustainability strategy and a wellbeing outcomes framework has real merit. A strategy can be used to coordinate and prioritise sustainability initiatives, contributing to positive wellbeing outcomes which a wellbeing framework can measure and interpret. The two should be developed as intentionally interrelated so that they do not risk 'competing' against one another and to recognise that both areas are mutually dependent.





PRIORITY AREA 3: EDUCATION AND SKILLS











Education is vital for individuals and societies. It is critical to personal development and wellbeing, enables employment opportunities, and is associated with higher earnings, job security, better mental and physical health outcomes, emotional wellbeing, and personal fulfilment.²³

Moreover, education underpins adaptive, resilient, and thriving communities, and is central to future wellbeing and prosperity. This is especially important in a knowledge economy where maintaining social connections and accessing services requires a degree of functional and digital literacy.²⁴

The importance of education to sustainability is indicated in SDG 4 (Quality Education) which seeks to ensure equitable quality education and promote lifelong learning opportunities. The ten targets within this goal emphasise the need for inclusive and comprehensive education opportunities, literacy levels appropriate to the society, opportunities and pathways into post-compulsory education, and advancement of knowledge and skills to promote sustainable societies. Education and skills attainment is also closely connected to SDG 8 (Decent Work and Economic Growth) and underpins the success of numerous other SDGs including 3 (Good Health and Well-Being), 9 (Industry, Innovation and Infrastructure) and 10 (Reduced Inequality).

What is the status quo?

Tasmania's education system has many strengths and education outcomes have improved in recent years: full-time students continuing from year 10 to 12 increased from 74% in 2015 to over 80% in 2019, above the national average.²⁵

There is, however, recognition that many Tasmanians lack literacy and numeracy skills, which can be detrimental to personal wellbeing, entrench disadvantage, and undermine longer-term sustainability. The COVID-19 pandemic has presented further challenges for Tasmanian education.²⁶

- Nearly 49% of Tasmanians were considered functionally illiterate in the OECD's most recent assessments, compared with 41.7% nationally;²⁷
- Despite recent improvements, only 59% of eligible Tasmanians gained a year 12 or equivalent qualification in 2020 (a figure well below the national average of 72%);²⁸
- 19.6 per cent of 24-year-olds were not engaged in any form of employment, education, or training, compared with a national average of 15 per cent;²⁹
- Despite relatively high un- and under-employment figures, Tasmania also suffers from skills shortages in a range of occupations, highlighting the need to improve employment pathways.



What are our existing objectives and ambitions?

Improving educational attainment – particularly in terms of literacy – is a priority for the Tasmanian Government and community. In 2021, the State Government established the Literacy Advisory Panel (LAP) and committed to 'the aspirational goal' of 100% functional literacy; more specifically, "by year 7 all young people will meet an expected reading standard that is above the national minimum by no later than 2030".³⁰

In addition to focusing on foundational literacy, a number of associated education and training reforms are being implemented to improve education outcomes and pathways to employment. Key initiatives include:

- Expansion of all Tasmanian schools to year 12 to improve completion rates;
- Reform of TasTAFE and the vocational education and training (VET) sector; and
- · Establishing local jobs hubs to provide better pathways to employment.

A strong vocational and tertiary education sector is vital to a prosperous Tasmanian economy: individuals need to be able to gain the skills and knowledge necessary for their employment of choice, and training organisations need to be able to meet the requirements of employment markets.

Skills shortages are a barrier to a sustainable community. PESRAC – reflecting industry and community sentiment – particularly emphasised the importance of the VET sector to Tasmania's pandemic recovery. It also expressed a desire for the University of Tasmania to become more embedded, connected, and accessible to the Tasmanian business community.³¹

What should we aspire to?

Providing access to quality education and lifelong learning is critical for long-term sustainability. Preference should be given to evidence-based targets that accurately reflect the language, reading, writing, and numeracy requirements of our society. Within these outcome areas, short-, medium-, and long-term targets can be set, with indicators measured at specific periods. Programs need to be regularly reviewed and assessed for effectiveness, and adapted and changed accordingly. These measures could be directly aligned with SDG 4, as is the case in the Belgian region of Flanders (see case study below).

Given the Tasmanian Government and community's ambition to improving education access and outcomes, a Tasmanian sustainability strategy should satisfy the five broad objectives outlined below:

Foundational literacy

As discussed above, functional literacy is fundamental to a sustainable community, and indicators should assess progress in the community outside of the school system. A target of 100% literacy is ambitious, but is inclusive, critical to equality, and achievable. It recognises that everyone has the potential to better their education, learning capacity, and skills.³² The OECD Programme for the International Assessment of Adult Competencies is one example of an internationally comparable standard.

Developmentally on track: pre-school development

Learning begins with families, before school. Literacy comprises many sub-skills, such as oral language, cognitive skills, and emotional maturity. Safe, nurturing, and stimulating home environments have life-long benefits. Indicators could help identify where families need more support.



School student performance against national benchmarks (including year 12 retention rates)

Tasmania should aim to meet and exceed national benchmarks for participation and performance, measured periodically across a range of subjects and/or domains. Examples of possible measurements include Progressive Achievement Tests (PAT), NAPLAN, Australian Early Development Census (AEDC), Progress in International Reading Literacy Study (PIRLS), and Australian Tertiary Admission Rank (ATAR).

Lifelong learning

Lifelong learning need not necessarily involve formal qualifications, but can include many kinds of organised learning opportunities. Within employment, upskilling and retraining should be encouraged and measured. Personal fulfilment could be an important indicator here, as in personal perception and satisfaction of own education. Other possibilities include educational participation within a specified time period.

Transition to work and post-compulsory education participation

A final but important measure of the contribution of the education and training system's contribution to sustainability is the extent to which education enables job seekers to secure work. One broad measure of the effectiveness of the training to employment pathway for young adults is the proportion of this cohort who are not in education, employment, or training (NEET). Given Tasmania's need for upskilling and re-training, more comprehensive indicators – beyond youth – may be also be required.

What are the broader sustainability benefits?

Education and skills retention are critical to creating empowered, engaged, resilient, and thriving individuals, and have significant flow-on effects for communities.

Education is connected to every element of sustainability and is vital to ensuring the viability of future generations. It is the "foundation for long-term economic and social renewal in Tasmania, with the potential to break down intergenerational and regional disadvantage and build social cohesion and resilience".³³

Education and skills attainment are key to understanding, learning, and innovating. These activities are vital to an economy's competitive advantage, and for individual – and industry – transitions into new roles and sectors. Beyond productivity, gains in this area would help decrease spending in high public cost sectors, such as health, justice, and welfare.

A sustainable society should aim to produce the skills it needs to thrive. Investing in education is to invest in future prosperity.



Case study: Flanders

'Lifelong Learning' is one of seven transition priorities in Flanders' Vision 2050, acknowledging the centrality of education to sustainability. It establishes that talent and knowledge are the driving forces behind progress and innovation. Accordingly, Flanders aims to provide everyone with the opportunity to fully develop their skills, competencies, and potential in the context of a changing economy and society.

The implementation roadmap for *Vision 2050* and *Focus 2030* describes ten objectives directly connected to SDG 4 (Quality Education). These include, for example:

In 2030, Flanders shall ensure equal access to primary education, secondary education, higher education, and adult education, and will offer maximum learning opportunities for every learner.

By 2030, training offered by training providers (outside education) shall focus on both lifelong and life-wide learning, providing a solid foundation of knowledge, skills, and attitudes which, in addition to competences, will also promote the adaptability and social participation of learners.

By 2030, three times as many adults shall be attending formal or non-formal education or training as in 2015.³⁴

For each objective, indicators have been established for periodic measurement. For example, Objective 11 sets out three indicators:

 Share of participants in lifelong learning by gender, age, level of education (EU/ET 2020 indicator; on the basis of LFS; also opportunities on the basis of AES)

- 2. PIAAC (Programme for the International Assessment of Adult Competencies) research into the linguistic and numerical skills of adults.
- 3. Digital competence of citizens based on some aspects of the DESI index (Internet use, basic digital skills).³⁵

As with health, Flanders' sustainability strategy provides a strong example for Tasmania. While the specifics of Flanders' objectives and indicators reflect differing context and needs to Tasmania, its approach to addressing and aligning with the SDGs provides a workable model that could be adapted for Tasmania.





PRIORITY AREA 4: CIRCULAR ECONOMY AND WASTE















The 'circular economy' model, in which resources are reused and waste minimised, began to emerge in the mid-1960s but has only recently become a central pillar of sustainability strategies.³⁶ The aim of a circular economy approach is to establish "a regenerative system in which resource input and waste, emission, and energy leakage are minimised by slowing, closing, and narrowing material and energy loops. This can be achieved through long-lasting design, maintenance, repair, reuse, remanufacturing, refurbishing, and recycling".³⁷

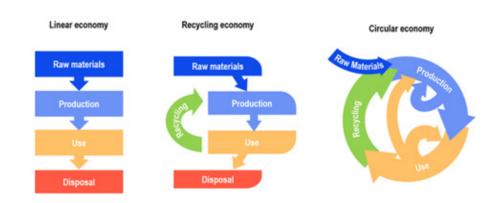


Figure 4: Resource and waste cycles (Downes 2018)

The circular economy approach responds directly to SDG 12 (Responsible Consumption and Production) but several others are also relevant, including 6 (Clean Water and Sanitation), 7 (Affordable and Clean Energy), 9 (Industry, Innovation, and Infrastructure), 11 (Sustainable Cities and Communities), 14 (Life Below Water), and 15 (Life on Land). Beyond having clear potential to contribute to sustainability goals, a circular economy model can simplify supply chains, enhance self-sufficiency, and promote resilience.

What is the status quo?

Tasmania's island status and relative isolation mean that minimising waste, producing and consuming efficiently, and closing material and energy use loops such that "products, components, and materials [maintain] their highest utility and value" are already economic as well as sustainability imperatives.³⁸

The circular economy approach involves assessing the ecological and financial costs of inputs to production processes and maximising their value through strategic use and reuse. Tasmania's high levels of renewable energy generation and a world-leading net carbon negative emissions profile are therefore a clear source of comparative advantage in such a framework, especially if these resources are used to produce high-value products on-island.

Thus far, however, Tasmanian circular economy initiatives have for the most part been focussed on waste management and bioenergy. Notable existing state government programs include:

- The introduction of a container deposit scheme (due to begin operation in 2023);
- Commitment to phase out single-use plastics by 2025;39
- Introduction of a State Waste Action Plan and development of a bioenergy strategy as part of the *Tasmanian Renewable Energy Action Plan*;
- Development of the Business Resource Efficiency Program, which supports businesses to conduct waste audits;
- Expansion of Food Organics, Garden Organics (FOGO) processing capacity and commitment to develop a state-wide FOGO strategy.



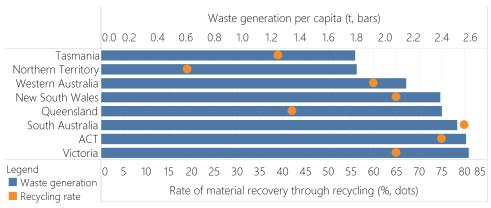


Figure 5: Tasmania has the second lowest waste generation in Australia per capita but second lowest in recycling (source: Circular Australia)

What are our existing objectives and ambitions?

Tasmania's existing initiatives are an important first step but, as is the case in the rest of the country, current efforts would benefit from embracing a more comprehensive conception of the circular economy.⁴⁰ In its consultation, PESRAC found strong support for increasing a circular economy approach in Tasmania:

Reducing waste and recycling are good starting points of the circular economy but there is much more to it. Other countries and places are taking bolder steps. The only truly sustainable economy is a circular one, where we no longer rely on the consumption of finite resources and where all materials used in manufacturing are from recycled sources. This is a long, but important, journey for the world to embrace.⁴¹

In addition to adopting a holistic view of circular economy waste management principles focussing on maximising resource use efficiency throughout the entire material life cycle, an effective circular economy policy platform would focus on:

· Reducing waste at the source, recycling materials, and increasing the efficiency of

- material use in production processes;
- Shortening supply chains, closing loops, and increasing self-sufficiency;
- Minimising environmental impact while maximising value-add and putting resources to the most productive use at all stages of the product lifecycle.

In addition to improving recycling and waste management systems and practices, circular economy strategies should also include a significant education and awareness program to encourage consumers to make more sustainable choices and recycle, repair and reuse products and materials wherever possible. As consumers demand more sustainable options, producers and suppliers will be more likely to adopt circularity and sustainability principles in product design and manufacture. Promoting consumer awareness of circular economy principles and encouraging behavioural change is a major element of the Dutch circular economy strategy outlined below.

Deadlysisu

Deadlysisu is a small but rapidly growing Tasmanian owned retail business that specialises in pre-loved and locally designed and manufactured clothing. It's an example of business responding to growing consumer demand for ethical and sustainable clothing to reduce the amount of 'fast fashion' making its way to landfill.

https://www.deadlysisu.com/

What should we aspire to?

Other jurisdictions, business, and organisations currently assess the circularity of economic activity using a wide array of indicators and metrics. At the national level, countries including the UK, Colombia, and the Netherlands have developed their own comprehensive circular economy measurement frameworks to track and compare progress among sub-national units and the private sector. In Australia, no such national



framework exists to guide, support, and coordinate existing or future efforts of states and territories (although, circular economy principles are central to Victoria's sustainability strategy).

In the absence of uniform national direction on the measurement of economic circularity in Australia, Tasmania could pursue a method based on best practice from other nations, institutions, or non-government actors.



HEADLINE

- High-level view of how circular Australia is (potentially adopting the Cyclical Material Use Rate^a for this measure)
- Inclusive wealth index^b



IMPACT

- Waste flows
- Material composition and tracking (including within longterm stock)
- Rate of R-strategies (reuse, remanufacture, etc.)
- Socio-economic indicators, such as GDP, GVA, jobs
- Environmental impact indicators, such as GHG emissions, pollution, biodiversity

TRANSITION

- Resource values
- Material reusability, quality and expected lifespan
- Relationship between economic measures and material flows

Figure 6: Australian Circular Economy Hub Envisaged indicators for an Australian circular economy measurement framework (source: ACE Hub 2022)

While different jurisdictions have adopted a wide range of approaches, the ACE Hub's suggested measurement framework for Australia includes metrics in three areas: headline, impact, and transition. Headline metrics include high-level estimates of

material/resource use and re-use, where impact metrics relate to waste, emissions, reuse/recycling, pollution, and economic output. Transition metrics observe longer-term progress towards circular economy targets or objectives.

What are the broader sustainability benefits?

The adoption of an ambitious and comprehensive circular economy framework as one pillar of a broader strategy would have wide-ranging benefits beyond the obvious domain of environmental sustainability. Embracing circular economy principles encourages highly efficient resource and material use, which maximises the value of inputs and outputs along the whole value chain. A comprehensive study in the EU, for example, found that application of circular economy principles would "boost Europe's resource productivity by 3 percent by 2030, generating cost savings of €600 billion a year and €1.8 trillion more in other economic benefits".⁴² Another recent study, conducted in the Netherlands, identified several more specific economic co-benefits:⁴³

- Substantial resource savings. The reclamation and reuse of material inputs to
 production can result in considerable cost savings as well as reduce harmful or toxic
 waste.
- Economic growth. The process of decoupling production processes from the
 availability (and expense) of raw material inputs and their extraction removes an
 important existing limitation on industry and economic growth. The United Nations
 Environmental Program (UNEP) has calculated that more efficient resource use
 guided by circular economy principles could increase global economic output and
 productivity to the tune of \$2 trillion (USD) per year.⁴⁴
- Employment growth. The circular economy will help to realign value in production
 processes from material inputs towards labour inputs as the disposal of obsolete or
 broken items is replaced by repair, recycling, and reclamation. This will encourage



new enterprise creation while driving employment demand in decent, high-skill, high-paying work.⁴⁵

 Innovation stimulus. Circular economics creates opportunities for technical and organisational innovation at virtually all stages of global value chains.⁴⁶

Case study: The Netherlands

In 2016, the Netherlands outlined its ambitious strategy for developing a wastefree and fully circular economy by 2050. The strategy lays out a clear timeline with targets and milestones for reporting. Further actions leading from the strategy include:

The 2017 *Dutch Raw Materials Agreement* is a compact signed by some 180 government, civil society, and business representatives – including major Dutch multinationals such as Unilever. The agreement commits signatories to recycling and circular economy principles, and also provides investment for the Dutch recycling industry.

A detailed plan released by the Dutch Government in 2018 focussed on reducing waste and driving circular resource use in five industry sectors: plastics, consumer products, manufacturing, construction, and biomass and food.

The first implementation plan, in 2019, laid out concrete actions specific to each target sector. The implementation plan was updated for a second time in 2021.

By 2030, the Dutch Government is expecting a 50% reduction in raw materials consumption. By 2050, the Netherlands aims to achieve a waste-free economy that runs as much as possible on sustainable and renewable raw materials, and in which products and raw materials are reused.⁴⁷

Implementation plans are updated regularly and subject to progress reporting. Progress reporting details outcomes including in those areas where considerable challenges remain. For example, the most recent report states:

Although material efficiency [has] increased, the extent of raw material use in the Netherlands had hardly changed since 2010. Policy efforts thus far have laid a foundation and developed a structure for a circular economy in the Netherlands, but the Dutch economy still functions mainly in a linear fashion. Research and innovation, for the most part, are technological and mainly focused on recycling and repair. There are hardly any initiatives in the field of socio-economic innovation, such as changes in consumer behaviour or new business models, which are necessary to enable other circularity strategies.⁴⁸



PRIORITY AREA 5: HOUSING AND LIVEABILITY















Safe, secure, and affordable housing underpins personal and community wellbeing and is vitally important social and economic infrastructure. Insecure housing is detrimental to health and wellbeing, as well as to participation in education and employment, impacting upon a wide range of sustainability indicators. Housing and liveability are addressed most directly by SDGs 11 (Sustainable Cities and Communities), 1 (No Poverty), and 3 (Good Health and Wellbeing), though 6 (Clean Water and Sanitation), 9 (Industry, Innovation, and Infrastructure), 12 (Responsible Consumption and Production) and 15 (Life on Land) are also relevant.

What is the status quo?

Housing stress in Tasmania has increased significantly in recent years. While rising house prices have made a significant contribution to state tax revenues and the personal wealth of many Tasmanian homeowners, it has been at the expense of deteriorating affordability and increased barriers to entering the housing market among young people in particular.⁴⁹ Tasmania is not alone in experiencing these issues – the rest of Australia and many comparable international jurisdictions are similarly experiencing all the hallmarks of a protracted and severe housing crisis. However, the combination of Tasmanians' relatively low incomes, strong demand for Tasmanian property among investors, and high concentration of short-stay accommodation has seen Hobart emerge as the least affordable metro area in the country.⁵⁰

More specifically, indicators of the housing affordability challenges facing Tasmania include:

- Increasing house values and rents. In 1983, Tasmania's median house price was around half the national average at \$27,500. As of September 2021, however, this had increased to \$515,000 more than 80% of the national average. The Hobart median house price of \$700,000 is higher than in Brisbane, Adelaide, and Perth.⁵¹
- Historically low rental vacancy. As of February 2022, Hobart had the tightest rental
 market of any capital city in the country. At 0.3%, Hobart's rental vacancy rate in
 February was at its equal lowest level since the establishment of the SQM national
 index in 2005.⁵²
- Levels of rental stress. In the past 5 years, rental prices in Tasmania have increased by 45%, and by 27% in Hobart.⁵³
- Social housing waiting list. In August 2021 there were 4,350 applicants on the Tasmanian Housing Register 14% higher than in December 2020.⁵⁴

The availability, affordability, and quality of housing stock is also a key determinant of liveability. For example, poorly designed or built housing increases energy use and environmental impacts and can be detrimental to human health. The New Zealand Government recognises that the higher the quality of housing, the higher the level of wellbeing: "warm and dry homes are better for our health, including the health of our children, than cold and damp homes".55

Liveability is likewise inextricably linked to wellbeing and the sustainability of communities, and may include such things as access to nature, clean air, recreational opportunities, and public transport. The University of Tasmania is currently conducting a research project exploring liveability in Tasmania, with a focus on the relationship between the design of the built environment and social determinants of health in regional and remote communities.⁵⁶



What are our existing objectives and ambitions?

Tasmanians regard affordable housing as a key factor underpinning their health and wellbeing and consider it essential for gaining employment, engaging in education, and connecting with their communities. Following extensive community consultation, PESRAC found that Tasmanians are deeply concerned by increasing house prices and the lack of affordable private rental accommodation. There is strong support in the community for the Government's additional investment in social housing, which will not only provide homes for those in need but will also have the co-benefits of driving economic activity and jobs in Tasmania.⁵⁷

Reflecting the importance of housing and liveability, all levels of government and a broad coalition of stakeholders are committed to improving housing outcomes in Tasmania. A key existing initiative is Tasmania's *Affordable Housing Strategy 2015-2025*. The Government describes this strategy as the most comprehensive ever developed. It aims to improve affordable housing and "help those most in need into safe and secure accommodation". ⁵⁸ Two Action Plans have already been released under the Strategy, with a third planned for the final years of the Strategy. Action Plan 1 saw an investment of \$73.5 million to deliver new supply of affordable housing and assistance, which will include supply of 941 affordable lots and homes. Action Plan 2 commits an additional \$125 million over five years, resulting in a total of 3,600 households assisted under both Action Plans, including the supply of 2,400 affordable lots and homes. ⁵⁹

The 2022 State Budget made additional commitments towards social and affordable housing and homelessness initiatives. Significantly, it included a commitment to build 10,000 new homes by 2032 as part of a 10-year, \$10 billion investment.⁶⁰

What should we aspire to?

Clearly there is a will to tackle the sustainability of housing and liveability at both the state and federal government level, and various approaches have been tested. In terms of rising housing prices and rents, some causal factors are beyond the control of the Tasmanian Government. For example, Saul Eslake has pointed out that the State Government cannot control the lending practices of mortgage providers and cannot change the way the tax system encourages high-income earners to invest in property. However, there are things that could be done on a state level.

PESRAC notes that the State Government influences the housing market through "regulatory systems, strategic land use planning, policies, taxes, subsidies, and capital investment".⁶² As such, PESRAC recommends developing a comprehensive housing strategy, which could form part of a larger sustainability strategy, to drive practical actions to deliver more sustainable housing market outcomes for all Tasmanians.

Specifically, it recommends that such a strategy should encompass:

- Population growth and settlement planning
- Ageing and shifts in household composition
- Land availability
- The interface between public and private markets
- Taxes
- Approvals and permitting
- Sustainable housing energy and water efficiency
- Construction workforce availability
- · Alignment of essential social and economic infrastructure.



Beyond addressing acute housing shortages, there is also an ambition to establish more connected, sustainable, and liveable cities and towns which would deliver a broad range of sustainability and wellbeing benefits. As with most sustainability domains, housing outcomes are shaped by a wide range of factors and require considered and coordinated policy response. However, broad measures of housing and liveability outcomes aligned with the Tasmanian housing affordability strategy could include:

- Housing affordability purchase and rental prices versus income, and measured
 against other states and territories; rental and mortgage stress;
- Housing access for low-income households waiting list for social and community housing;
- Housing suitability and liveability suitability of housing; access to employment, education, and services; strength of community connections.

What are the broader sustainability benefits?

Safe, secure, and suitable housing and liveability are of fundamental importance to quality of life. Clearly, a holistic and effective approach to sustainable housing and liveability will provide many broader co-benefits for Tasmania. These could include: migrants filling workforce shortages; more people living where they work; a fairer and more just system of land taxation rather than an emphasis on stamp duty; more vocational training places and positions filled to reduce gaps in the building industry workforce; enhanced health and wellbeing through more resilient and connected communities; more Tasmanians in a position to seek employment and educational opportunities; reduced power costs through more sustainable buildings; more efficient houses making less of an impact on the environment and producing fewer carbon emissions.

Housing affordability is inextricably linked with wider issues of income and other forms of consumption. The New Zealand 2021 *Living Standards Framework* acknowledges the central place of home ownership in the wealth of the country. Home ownership is also a major component of individual, family and household wealth in this country, and a substantial proportion of our physical capital takes the form of residential buildings. For most households with positive net wealth, their house is their main asset.



Case study: New Zealand

New Zealand has created its Living Standards Framework (LSF), together with a LSF Dashboard. The Dashboard is a measurement tool that informs the Treasury's wellbeing reporting and advice to Ministers on priorities for improving wellbeing. It also tracks trends over time and provides transparency, being easily accessible to the public. The Dashboard includes indicators of the different elements of the LSF. These indicators allow for: tracking trends over time; comparisons of population groups; distributions within indicators; and international comparisons. Housing is a key domain in the LSF. Housing indicators as reported in the Dashboard are as follows:

- Household crowding
- Housing cost deposit affordability
- Housing cost mortgage affordability
- Housing cost rent affordability
- Housing cost share of income
- Housing quality (measured by percentage of adults reporting major repairs needed)

There are also indicators under other domains which are relevant, such as consumption, disposable income, and financial wellbeing.⁶⁴

Stats NZ has developed a conceptual framework for housing quality in a first step towards establishing a mechanism to collect housing quality statistics. The framework includes 4 aspects: habitability, environmental sustainability, functionality, and social-cultural sustainability.⁶⁵





PRIORITY AREA 6: NATURAL ENVIRONMENT













Protecting the natural environment is essential to sustainability, and Tasmania has a strong track record in this area. The natural environment is a critical pillar of Tasmanian identity and central to future prosperity with benefits ranging from wellbeing, tourism, to energy security. A sustainability agenda that includes the natural environment is fundamental to a sustainable and thriving future for Tasmania.

Responsible use of the natural environment and its resources is directly or indirectly relevant to all SDGs, but especially SDGs 14 (Life Below Water) and 15 (Life on Land). Both seek to protect, restore, and promote sustainable use of the natural environment.

What is the status quo?

Tasmania has unique and precious natural assets, recognised internationally. Covering 1.58 million hectares, the Tasmanian Wilderness World Heritage Area (TWWHA) spans over one-fifth of Tasmania's land area. ⁶⁶ The TWWHA has been recognised since 1982 for its outstanding universal conservation value. Recognised for meeting multiple criteria for world heritage status, the TWWHA is unique in its diversity of flora and fauna and exceptional Tasmanian Aboriginal cultural heritage.

In addition to the TWWHA, Tasmania has extensive terrestrial and marine national parks and reserves globally recognised for their important environmental and cultural values. From national parks including the sub-Antarctic Macquarie Island, to marine reserves protecting littoral zones of the Southern Ocean, the state's natural environment is highly

diverse and treasured by the Tasmanian community. The uniqueness and brand value of Tasmania's natural environment is a critical asset to Tasmania and requires important recognition in a state sustainability strategy.

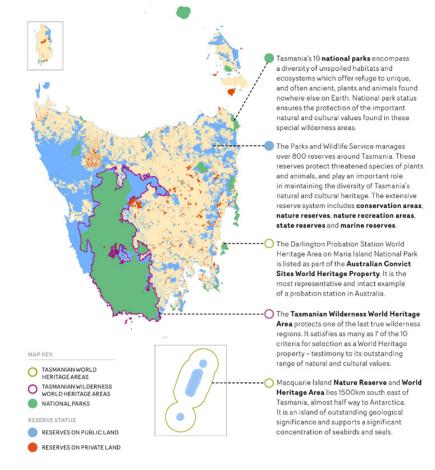


Figure 7: ACE Hub Envisaged indicators for an Australian circular economy measurement framework



What are our existing objectives and ambitions?

Tasmanians' identity and sense of place are profoundly shaped by the state's natural environment. For residents and visitors alike, Tasmania's high standard of living and enviable lifestyle are inextricably linked with the unique natural beauty, diversity, and accessibility of its natural landscapes, state and national parks, reserves, and world heritage areas. Managing and protecting these resources should be at the centre of a Tasmanian sustainability strategy.

The 2016 Tasmanian Wilderness World Heritage Area Management Plan recognises the pluriverse of the TWWHA's important natural and cultural values, and the need to appropriately manage them. However, the plan is not explicitly centred around sustainability. The TWWHA and all of Tasmania's natural environment would benefit from a sustainability strategy that addresses the natural environment with clear ambition and objectives consistent with other priority areas of sustainable development.

In addition to the TWWHA Management Plan, the Department of Primary Industries, Parks, Water and Environment's annual report highlights a clear objective to "drive the sustainable development of Tasmania's marine and freshwater resources". 67 This is consistent with the *National Parks and Reserve Management Act 2002* that illustrates the importance of the Resource Management and Planning System of Tasmania (RMPST) to promote "the sustainable development of natural and physical resources and the maintenance of ecological process and genetic diversity". 68

The RMPST defines sustainable development as "managing the use, development and protection of natural and physical resources in a way, or at a rate, which enables people and communities to provide for their social, economic and cultural wellbeing and for their health and safety". 69 While the Tasmanian Government already recognises the need for sustainable management of Tasmania's natural environment, these measures

are disaggregated in different programs and documents and would benefit from being brought together within a sustainability strategy.

What should we aspire to?

To ensure the sustainability of Tasmania's precious natural environment for subsequent generations to come, there are specific priorities that the State could incorporate in its sustainability strategy including:

Natural habitat

Tasmania should have the clear ambition to "take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and improve conservation status of all threatened species" (SDG Target 15.5). This target could be assessed using the Red List Index and with the ambition of parts of Tasmania being recognised by the IUCN Green List.70

Water systems

Tasmania needs to "prevent and significantly reduce water pollution of all kinds, in particular land-based activities and nutrient pollution, with an emphasis on freshwater and river health" (SDG Target 14.1). Measurements for pollution targets include the index of coastal eutrophication (needs to include all freshwater bodies) and plastic debris density.

Biosecurity

While Tasmania has stringent biosecurity measures, an ambitious target to "introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species" should be implemented.⁷¹



Marine environments

In line with Tasmania's global success for terrestrial protected areas, Tasmania needs to create ambitious targets for marine protected areas (including estuary zones) that follow the Comprehensive, Adequate and Representative (CAR) principles of conservation area design.

What are the broader sustainability benefits?

Incorporating environmental protection in regional sustainability strategies will bring many co-benefits. Tasmania's global brand and recognition is based on our natural capital and resources and supports our ongoing economic and social prosperity. This commercial importance is further enhanced by the rich natural resources of Tasmania that feed the state's agricultural sector and play a critical role in mining and energy.

The benefits, however, go beyond commercial considerations, with the importance of Tasmania's natural environment for personal and societal wellbeing being further highlighted during the COVID pandemic. Tasmania's natural environment is central to our quality of life, wellbeing and sense of identity and must be a central element of a future sustainability strategy. Above all, the Tasmanian Government and community have a moral and, in many cases, a legal obligation, to protect our natural assets and ecosystems.

Natural capital

Tasmania's natural capital is unique and fundamental to the state's ecosystem services that our society relies on. Comprising of natural assets (e.g., fresh water) and natural resources (e.g., mineral deposits), Tasmania's natural capital provides everything from the state's renewable energy to the soils that grow our fresh produce. Tasmania's natural capital should be at the heart of a state-level sustainability plan.

SDG 12.2 reflects the need to "achieve sustainable management of natural resources", in order to avoid undermining human wellbeing and the economy. To ensure sustainable use of natural capital, measurement and valuation are critical to continually assess and adapt our natural capital management. The United Nation Environment Programme is advocating for greater assessment and awareness for the fundamental importance of natural capital to increase appreciation and appropriate management.⁷²

A recent increase in efforts to monetise the value of natural capital has led to increased understanding of its value and push for it to be included in jurisdictional budgets. For example, a report by Forico – a Tasmanian forestry management company - estimated Tasmania's natural forest areas to be valued at >\$6.9 billion.⁷³ By financially accounting for natural capital, unsustainable practices will be highlighted by a negative return. The cumulative recognition for nature capital underscores the need to assess and sustainably manage Tasmania's natural capital if the state is to achieve a sustainable future.



Case study: Canada

Canada's draft Federal Sustainable Development Strategy 2022-2026 (FSDS) sets out the Government of Canada's goals, targets, and implementation strategies to achieve the environmental aspects of the 17 SDGs. 74 This specific focus on the environmental aspects of the SDGs is unique to other sustainability strategies and emphasises the Government of Canada's commitment to preserving and protecting the natural environment. Some of the goals in the Canadian FSDS relevant to Tasmania include:

- 'Ensure clean and safe water for all Canadians' (SDG 6: Clean Water and Sanitation)
- · 'Conserve and protect Canada's oceans' (SDG 14: Life Below Water)
- 'Protect and recover species, conserve Canadian biodiversity' (SDG 15: Life on Land)

Within these goals there are a number of specific targets, milestones, and implementation plans such as conserving 30% of marine and coastal areas by 2030; establishing 10 new national parks and 10 new national marine conservation areas in the next five years; maintaining Canada's annual timber harvest at or below sustainable wood supply levels; designating ecological corridors to improve ecological connectivity between protected and conserved areas; preventing and managing invasive alien species; and enhancing protection for species at risk.

Each target in the strategy is supported by an indicator to measure progress, a timeframe, and a minister responsible for overseeing action towards the target. This commitment to accountability and transparency helps enhance the credibility of the Canadian strategy.



PRIORITY AREA 7: PATHWAY TO TRUTH-TELLING AND TREATY PROCESS

















The palawa/pakana people belong to one of the world's oldest living cultures, sustainably managing Country for at least 40,000 years. There is now recognition of the profound impacts of invasion and colonisation upon Aboriginal people and their lands, resulting in dispossession, social and cultural disruption, with significant consequences for the lives and livelihoods of generations since.

Many leading sustainability strategies acknowledge and promote Indigenous perspectives, culture, language, and history, while championing justice, rights, and opportunities for First Nations people.

What is the status quo?

Given Tasmania's history of invasion and dispossession, it is especially important that a state-level sustainability strategy reflect and support the aspirations of the Tasmanian Aboriginal community and promote and protect their culture and heritage as central pillars of sustainability and community wellbeing. This is not only essential for Aboriginal people, but of importance for all Tasmanians in understanding the numerous dimensions and profound implications of human history and experience on our island.

The Tasmanian Aboriginal community must be partners in the development of Tasmania's sustainability strategy and be empowered to develop specific priorities concerning both their future and that of the state. Self-determination and autonomy are key themes emerging from the Pathway to Truth-Telling and Treaty process, as well as a

growing recognition that Aboriginal community-controlled organisations are best placed to determine and deliver services that reflect their culture, meet their needs, and support aspirations for the future.

The SDG framework does not explicitly seek to promote the rights and wellbeing of First Nations peoples, and while several of the goals are relevant to Indigenous peoples – namely SDGs 1 (No Poverty), 3 (Good Health and Well-being), 4 (Quality Education), 8 (Decent Work and Economic Growth), 10 (Reduced Inequalities), 14 (Life Below Water), 15 (Life On Land), and 16 (Peace, Justice, and Strong Institutions) - the lack of references in the 2030 Agenda to specific First Nations issues such as collective land rights, self-determination, and cultural sensitivity has been widely criticised.⁷⁵

What are our existing objectives and ambitions?

Successive Tasmanian Governments have introduced measures to promote Tasmanian Aboriginal rights, culture, and self-determination, although there is also recognition that much more needs to be done. Existing initiatives seeking to promote Tasmanian Aboriginal culture, perspectives, rights, and wellbeing include:

- · Reset the Relationship Agenda (2016)
- The National Agreement on Closing the Gap and the Tasmanian Implementation

 Plan for Closing the Gap 2021-2023
- The reform of the Aboriginal Land Act 1995
- Review of the Aboriginal Heritage Act 1975
- Review of the Living Marine Resources Management Act 1995

Above all, the focus of a state-level sustainability strategy would be on promoting the recommendations and initiatives arising from the Pathway to Truth-Telling and Treaty process.



The primary objective of the Pathway to Truth-Telling and Treaty report was to capture the Tasmanian Aboriginal community's thoughts and aspirations for treaty, truth-telling, and reconciliation, and to identify possible pathways towards these goals. The report also covered a broad range of relevant topics and themes including identity, cultural heritage, education, and the return, protection, and management of land and sea as well as strategies for promoting economic opportunity.⁷⁶

What should we aspire to?

In the case of sustainability goals and indicators relating to Tasmanian Aboriginal people, it is essential that this community determines their own priorities. Based on the Pathway to Truth-Telling and Treaty report, and practice in other jurisdictions such as Aotearoa-New Zealand and Canada, high-level goals and indicators might relate to:

Truth-telling, treaty, and land returns

The Pathway report emphasises that the issues of treaty and truth-telling are intertwined and can be carried out concurrently, and that land hand-back is one of the most commonly mentioned components of a treaty. Truth-telling is a tool for acknowledging, recording, and healing the trauma experienced by the Tasmanian Aboriginal community. In consultation with Tasmanian Aboriginal people, the report authors found unanimous support for a truth-telling process, with the community seeing it as essential to achieving autonomy and self-determination.

A treaty between the Tasmanian Aboriginal people and the State Government would be a legally binding acknowledgment of Tasmanian Aboriginal peoples' pre-existing sovereignty as traditional owners of the land, and of the continuing injustices resulting from colonisation. It would result in substantive outcomes, including some form of self-government or sharing of power (including a potential constitutionally enshrined voice to Parliament), the return of land, ownership and control of Aboriginal heritage and practices, and sharing of wealth and resources.

Economic participation and self-determination

The Pathway report captures the aspirations of the Tasmanian Aboriginal community to have economic and employment opportunities on Country, recognising that being on Country is "healing for Aboriginal people, restorative of identity and vital to wellbeing". This can be achieved through land hand-back, joint and co-management of land, and the provision of fishing rights, licences, or quotas, such as the recent provision of abalone units to Tasmanian Aboriginal people, enabling employment and the growth of the sustainable commercial cultural fishery sector. Equitable participation of Aboriginal people in the Tasmanian economy will also require increasing community capacity to partner with existing industry and lead innovative enterprise across diverse sectors including culture, tourism, agriculture, and energy.

Education and awareness of Tasmanian Aboriginal culture and history

Education is needed to address the ongoing lack of understanding in the broader community about Tasmanian Aboriginal cultural heritage and intergenerational trauma resulting from colonisation. Linked with truth-telling and treaty is the need to ensure this truth of Tasmania's history of colonial invasion and violent dispossession is embedded into school curricula and the public consciousness, as well as an understanding of the resilience and survival of Tasmania's Aboriginal people, the richness of their culture and their ongoing, deep connection to Country. Education and skills development for Aboriginal people is also necessary to enable equitable participation, partnership, and leadership of this process.

Closing the gap

In addition to governance and economic reforms outlined above, a sustainability strategy may incorporate specific social and economic targets from the *Closing the Gap* process. For example, there are 17 Target Areas listed in the *Tasmanian Closing*



the Gap Implementation Plan 2021-2023. Indicators could include the proportion of Tasmanian Aboriginal people enrolled in different levels of education; the proportion of Tasmanian Aboriginal people in employment or training; the proportion of Tasmanian Aboriginal people living in appropriate housing; and the rate of Tasmanian Aboriginal incarceration. These metrics could capture the specific social and economic benefits of the Pathway to Treaty process and other reform initiatives.

What are the broader benefits?

Given Tasmania's history of invasion and dispossession, promoting and protecting Tasmanian Aboriginal culture and knowledge, and committing to implementation of the treaty and truth-telling process will not only benefit current and future members of the Tasmanian Aboriginal community, but will be beneficial to the wider Tasmanian community and central to Tasmanian sustainability as a whole. This contribution will have a number of dimensions. In practical terms, traditional land management practices will contribute to environmental sustainability. Furthermore, the truth-telling and treaty process has the potential to acknowledge and address the past and ongoing injustices caused by colonisation which will be vitally important for creating a shared vision for Tasmania's future.

The potential dividends of a truth-telling and treaty process are becoming evident as a number of Australian states have committed to actively progressing towards truth-telling, treaty, or both. Victoria is the only Australian state thus far to establish a truth-telling body, the Yoo-rrook Justice Commission. Victoria also enacted Australia's first treaty law, Advancing the Treaty Process with Aboriginal Victorians Act 2018, and has established the First Peoples' Assembly of Victoria to speak on behalf of Victorian Traditional Owners and Aboriginal Victorians throughout treaty negotiations.

The recently elected Federal Labor Government has committed to enacting the 2017 *Uluru Statement from the Heart* which calls for Voice, Treaty, and Truth, so it is to be expected that actions will be taken on a federal level towards treaty and truth-telling in the near future. Tasmania can strengthen its sustainability credentials through pursuing treaty and truth-telling processes and taking action on land hand-backs, following the important precedent set by Victoria and the direction the Federal government is heading in.

Given Tasmania's history, not only will truth-telling and treaty contribute to addressing historical injustice but will also contribute to community wellbeing, and embracing Aboriginal wisdom and knowledge will enhance environmental sustainability. The PESRAC final report emphasised that Tasmania needs more meaningful consultation and engagement with Tasmanian Aboriginal groups, and increased education and resources to assist understanding of Aboriginal heritage and cultural values, stating that "the future growth of Aboriginal culture... is as important as any environmental value" in a state sustainability strategy.⁸⁰



Case study: New Zealand

The New Zealand Wellbeing Budget 2022 prioritises the wellbeing of Māori and Pacific peoples and incorporates their perspectives on wellbeing into their budget framework. Budget 2022 has five wellbeing objectives, one of which is "lifting Māori and Pacific Peoples' incomes, skills and opportunities, including through access to affordable, safe and stable housing". The Budget invests in Māori and Pacific education, language, training, employment, media, homes, skills, and business support. The aim is to address multifaceted, intergenerational disadvantage by enhancing Māori and Pacific peoples' capability to realise their aspirations and to grow intergenerational prosperity.

The Wellbeing Budget incorporates Māori perspectives by utilising a He Ara Waiora framework, reflecting in the Budget the national and cultural context unique to Aotearoa New Zealand. He

Ara Waiora, often translated as a Māori perspective on wellbeing, was not only used for the initiatives focused on Māori and Pacific peoples, but for the whole budget. The principles of He Ara Waiora included in Wellbeing Budget 2022 are tikinga (decisions made in accordance with the right processes) and manaakitanga (maintaining a focus on improved wellbeing and enhanced mana for all New Zealanders). Future Budgets will incorporate additional He Ara Waiora principles, related to working together, fostering strong relationships through kinship or shared experience that lead to a shared sense of belonging, and stewardship of the environment.

The He Ara Waiora intends to learn and apply lessons from cultures other than the dominant one, providing an Indigenous and uniquely Aotearoa New Zealand approach.



PART 4 - MEASURING PROGRESS AND ACHIEVING RECOGNITION

Just as there is a range of approaches for designing sustainability strategies, there are also a number of different approaches to measuring progress, ensuring transparency and accountability, and gaining recognition for sustainability performance.

National assessment regimes are generally based on an SDG framework, whereas organisations and business tend to adopt variations of the ESG approach. However, there is a good deal of variety within these two broad approaches. The policy literature and a jurisdictional scan (see Background Research Paper No. 1) shows that regional or state jurisdictions have adopted versions of both SDG and ESG models.

Ultimately the design of measurement and assessment frameworks should be determined by the needs and sustainability priorities of the jurisdiction in question (Part 3) with two broad objectives in mind:

- To measure sustainability performance in a transparent and credible manner to inform future policy and ensure that the community and environment benefits from improved sustainability outcomes;
- To secure widespread recognition and potentially accreditation of state-level sustainability outcomes to attract investment, provide a brand advantage for Tasmanian products and services, and establish Tasmania as an international exemplar of sustainable practice.

Given these objectives, this report concludes by providing an overview of the broad approaches to sustainability measurement and assessment of relevance to Tasmania, and that should be considered as part of the development of a state-level sustainability strategy. Our aim is to assess the strengths and weakness of the different approaches for consideration during the development of the strategy.

4.1. SDG Framework

The United Nation's SDG framework is currently the most comprehensive, transparent, and internationally recognised option for measuring and gaining recognition for sustainability efforts. Within the overarching framework, the most relevant measurement regimes are the Voluntary Local Reviews (VLRs), Voluntary National Reviews (VNRs), and the SDG Indicator framework (together with the complementary OECD's Territorial Approach to the SDGs - see text box below). For the purposes of achieving recognition, the SDG icons provide internationally recognised visual cues.



Figure 8: The United Nations Sustainable Development Goals

The Sustainable Development Goals (SDGs) were developed in 2015 to replace the 8 Millennium Development Goals (MDGs) which had been in place since 2000. The new approach was set out in *Transforming our World: The 2030 Agenda for Sustainable Development*, which explicitly adopted the emerging three-pillar conception of sustainability in the form of "a plan of action for people, planet, and prosperity".



The SDG framework proposed 17 goals covering a range of different aspects of sustainability, as well as 169 targets aligned with the goals, and 231 indicators/metrics to assess progress toward achieving the targets. Perhaps the most important aspect of the SDG approach is its comprehensiveness, with targets encapsulating issues of conservation and environmental protection, climate change, pollution, social justice, wellbeing, economic development, and governance, amongst others.

SDG Indicator Framework

The SDG Indicator framework is a comprehensive, agreed upon set of 231 metrics adopted in 2017, which are refined annually and reviewed comprehensively at set intervals in 2020 and 2025.⁸³ The indicator framework is intended to be global in nature, but to be supplemented by indicators at the national and regional levels which jurisdictions determine for themselves.⁸⁴

Some indicators apply to several SDGs. For example, the indicators designed to measure progress on gender equality and on 'decent work for all' include those to measure the right to 'equal pay for work of equal value', and to measure unpaid care and domestic work.⁸⁵

Although the intention of the global indicators was to guarantee 'international comparability', the UN Statistics Division has repeatedly emphasised that the global indicators are not necessarily applicable to all local contexts, and must be strengthened by the inclusion of locally specific indicators when jurisdictions are developing their own sustainability strategies.⁸⁶

The 2030 Agenda emphasises that the "primary responsibility for follow-up and review lies with Governments".⁸⁷ In addition, at the global level, the High-Level Political Forum (HLPF) will be responsible for overseeing the process and promoting coherence and coordination of sustainable development policies.⁸⁸ It is worth noting that "the 2030 Agenda rejected the concept of 'accountability' in favour of 'follow-up and review'",⁸⁹ facilitated by the VNR and VLR processes as discussed below.

Voluntary Local Reviews and Voluntary National Reviews

Voluntary National Reviews are the SDG framework's suggested assessment tool to review progress towards sustainability goals. The adoption of the 2030 Agenda for Sustainable Development and the accompanying SDGs signified an agreement between all UN member states on a common set of goals, language, and vision for sustainable development. The 2030 Agenda encourages national governments to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven". This is accomplished through VNRs, which enable national governments to share their successes and challenges in implementing the SDGs. These VNRs are presented every year by member states at the High-Level Political Forum on Sustainable Development (HLPF).

The VNR approach has also, however, highlighted the critical role of sub-national governments in achieving SDG goals. An estimated 65% of the 169 targets behind the SDGs will not be reached without the action of local and regional governments. The UN recognises the importance of local engagement when recognising that VNRs are most effective "when they involve an inclusive, participatory, transparent, and thorough review process at the national and sub-national levels".92

Consequently, several cities, regions, and states have begun engaging in a voluntary review process based on VNRs: Voluntary Local Reviews (VLRs). Borrowing and adapting the VNR framework, VLRs are being undertaken to review local actions towards the SDGs. A common challenge with the VLR approach is the lack of an official guiding framework for subnational governments. Consequently, several guidelines for VLRs have emerged which could be applied in Tasmania. A prominent example of a guideline for conducting VLRs is the Shimokawa Method (see Figure 10). Hawai'i has also conducted a VLR as part of the Aloha+ Challenge (see text box below).⁹³

The VLR process is a tool for enhancing accountability and transparency, encouraging peer learning, and promoting consistency and comparability between subnational



The OECD's Territorial Approach to the SDGs

Although the 2030 Agenda was not designed specifically for them, cities and regions have a crucial role to play in achieving the SDGs. The OECD has developed a program to help cities and regions develop, implement, and monitor strategies to localise the SDGs. A Territorial Approach to the Sustainable Development Goals and the OECD Toolkit for a Territorial Approach to the SDGs are two key resources outlining the details of the OECD's territorial approach.⁹⁴

In A Territorial Approach to the Sustainable Development Goals, the OECD localises the SDG targets and indicators to be relevant for regions and cities. While many regions and cities are creating their own place-specific indicator frameworks, the OECD recognised the importance of having a comparable, standardised, and localised SDG indicator framework to benchmark performances across different geographical scales. 6

The OECD adapted the existing SDG targets and indicators, removing the targets and indicators that refer explicitly to the domain of national governments or that generally are not relevant in OECD countries. For example, indicators such as 7.1.1 on 'access to electricity' or 2.1.1 on 'undernourishment' are not considered to be among the main challenges for OECD countries, whereas other indicators like 'percentage of renewable energy in total electricity production' or 'adult obesity rates' are considered more relevant.⁹⁷ Ultimately, the OECD has gathered 135 subnational SDG indicators and 105 subnational SDG targets to monitor progress in regions and cities towards the SDGs (a complete list of the OECD's localised SDG targets and indicators can be found in Annex 2.A. of *A Territorial Approach to the Sustainable Development Goals*.⁹⁸

The OECD has also launched a corresponding tool which measures the distance to the SDGs in more than 600 regions and 600 cities, including Tasmania.⁹⁹ The tool allows these regions and cities to measure their progress towards the SDGs, and to compare their performance with other regions and cities. The tool aims to foster peer-learning and policy dialogues across similar regions and cities.

The OECD Toolkit for a Territorial Approach to the SDGs includes a Checklist for Public Action to facilitate local and regional government implementation of the SDGs. The Checklist for Public Action makes recommendations under five components: policies and strategies; multi-level governance; financing and budgeting; data and information; and engagement. The OECD provides examples of how various cities, regions, and countries implement the recommendations under each of these areas. The aims here are to provide a useful roadmap to assist policymakers in integrating the SDGs into territorial policies and strategies, improving governance structures to implement the SDGs, aligning budget and financing with the SDGs, and more. The SDGs is the strategies of the SDGs in the SDGs, aligning budget and financing with the SDGs, and more.

The toolkit also includes a self-assessment tool for cities and regions looking to localise the SDGs. The self-assessment framework helps cities and regions analyse conditions for the implementation of the SDGs, and to assess the extent to which they are following the guidance and recommendations included in the OECD Checklist for Public Action.¹⁰²

The Checklist for Public Action, self-assessment tool, framework of localised SDG targets and indicators, and tool for measuring distance to the SDGs in regions and cities could be valuable tools for the Tasmanian Government to use when developing and administering a state-level sustainability strategy. A Territorial Approach to the SDGs is a valuable program for policymakers at all levels of government.



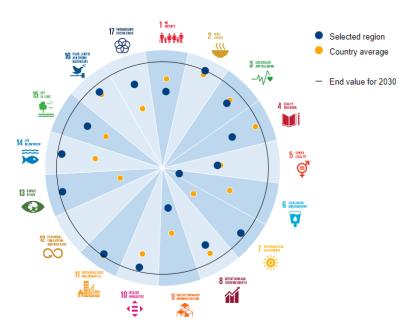


Figure 9: Visualisation of Tasmai's distance to the SDGs (source: OECD 2020b)

governments. VLRs do more than simply review progress; they provide governments with an opportunity to self-reflect and to engage with stakeholders. VLRs allow vertical coordination between local and regional governments and their national counterparts by complementing the information being shared at a national level. They also enable horizontal coordination between local and regional governments as they share and learn from each other's experiences and challenges, in the common language of the SDGs.

VLRs are being increasingly undertaken by local and regional governments around the world, and while they are not officially sanctioned by the UN, they have been presented and published at the High-Level Political Forum for Sustainable Development (HLPF)

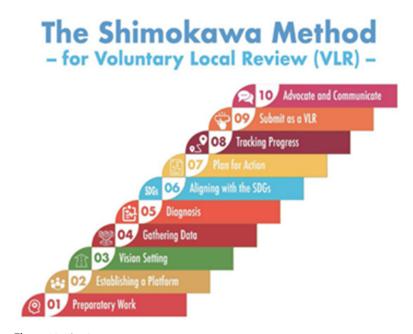


Figure 10: The Shimokawa Method process (source: Koieke et al. 2020)

alongside VNRs. Some of the jurisdictions conducting VLRs are in the countries ranked most sustainable in the world, such as Helsinki in Finland, Malmö and Stockholm in Sweden, and Viken county in Norway (Finland, Sweden, and Norway being ranked first, second, and third respectively in the SDG Index 2022 - a UN-produced assessment tool to assess countries' overall performance against the 17 SDGs).

Conducting VLRs would provide Tasmania with an opportunity to compare our sustainability with other competitive jurisdictions on a global scale, and to add our local voice to the global sustainable development conversation. It would enhance our credibility through transparency and accountability, providing a more detailed,



qualitative assessment of our progress than is provided by quantitative metrics alone. It also provides a platform to report on our performance against the SDG Indicators. VLRs would provide an opportunity to share our successes in the areas where we stand out, such as our globally recognised natural heritage and our enviable carbon-negative status.

Benchmarking

In recognition of growing demand for transparent and credible methods to appraise relative sustainability performance, and to recognise and certify good practice, a number of benchmarking methods have been developed. Benchmarks are used to systematically evaluate sustainability performance and the progress of regions, companies, and other entities. Benchmarking fundamentally uses a set of reference points to assess progress over time and assess relative sustainability performance in comparison to other jurisdictions.

Benchmarking can be used on two critical scales – to evaluate and compare methods of assessing sustainability (i.e., different certifications) or to compare performance of different entities achieving their sustainability initiatives (e.g., different regions). Both are useful in ensuring a credible assessment method is chosen, and then in comparing progress in achieving sustainability. Consistent with other assessment methods, benchmarking relies on recognised standards to inform the choice of indicators, and to ensure assessment is both credible and trustworthy.

The ISEAL Alliance is a global membership organisation leading the way in establishing credible sustainability standards with its Sustainability Benchmarking Good Practice Guide. 104 This guidance applies to any benchmarking programme for evaluating sustainability performance developed by any type of organisation, including governments, companies, and others. 105 ISEAL provides a list of core principles which should be applied across all benchmarking programmes, including: transparency, rigour, stakeholder engagement, impartiality, efficiency, improvement, and accessibility. 106 ISEAL's goal is to ensure that benchmarks are carried out in a "robust, transparent and credible manner". 107

Another example of benchmarking is the SDG Ambition Benchmark initiative targeted at increasing private sector sustainability by translating the SDGs for businesses. Whilst private sector focused, Tasmania should seek to foster coordination and a consistent sustainability direction between government and private industry, and this could be promoted to Tasmania's private sector.

Furthermore, as identified by ISEAL, "while many organisations and initiatives carry out benchmarks in one form or another, they don't always describe the activity as such. For example, a sustainability (or ESG) index or rating is a type of benchmark".¹⁰⁸

Establishing a carefully designed benchmarking framework to compare Tasmania's sustainability performance with other Australian states could be incorporated in a state sustainability strategy and would establish Tasmania as a world leader in this area.



Hawai'i Aloha+ Challenge

With regular benchmark reporting on progress towards its sustainability goals, Hawai'i is a leader in sustainability collaboration, accountability and transparency that Tasmania can and should look towards when developing our own sustainability strategy. The Hawai'i Green Growth Local2030 Hub is a network that has promoted Hawai'i's sustainability priorities through the Aloha+ Challenge, providing a framework with concrete benchmarks measured through the open-data Aloha+ Dashboard and reported against in Hawai'i's first Voluntary Local Review (VLR) in 2020.

The Hawai'i Green Growth Local2030 Hub is a network of public, private, and civil society partners focused on economic, environmental, and social health. Hawai'i Green Growth also leads the Local2030 Islands Network, a coalition of island jurisdictions from around the world working together to develop island-led solutions to sustainability challenges.

Launched in 2014, the Aloha+ Challenge is a statewide commitment to community-wide collaboration to establish and achieve Hawai'i's sustainability goals, with six priority areas and local metrics mapped against the SDGs: clean energy transformation; local food production and consumption; natural resource management; solid waste reduction; smart, sustainable communities; and green workforce and education.

Progress in Hawai'i's six priority areas is measured through the Aloha+ Dashboard, an "online open-data platform to track progress, provide accountability and ensure transparency on Hawai'i's sustainability goals". The Dashboard uses community driven metrics that were developed collaboratively through a four-year stakeholder engagement process starting in 2014, bringing together government, business,

academia, philanthropy, civil society, and community partners.

The Dashboard metrics informed Hawai'i's Aloha+ Challenge 2020 Benchmark Report, which also serves as Hawai'i's first Voluntary Local Review (VLR). Hawai'i is the first to produce a state-level VLR in the US, joining cities like New York and Los Angeles which had already conducted city-level VLRs.

In addition to the VLR, the Dashboard metrics are reported against through Hawai'i's annual Sustainability Scorecards, a method of sharing the most up to date information to track progress toward each of the Aloha+ Challenge goals, and to highlight areas that need improvement.

Tasmania can look towards Hawai'i's approach and specifically their open-data Dashboard and regular benchmark reporting as a positive example of how a sustainability strategy can achieve credibility through transparent reporting and accountability against measurable targets and indicators. There is also the valuable opportunity for Tasmania to learn from and collaborate with Hawai'i and other island jurisdictions through the Local 2030 Islands Network.

Also of relevance to Tasmania, the Aloha+ Challenge is underpinned by indigenous knowledge and wisdom through the incorporation of Kānaka Maoli (Native Hawaiian) host culture values. This is demonstrated in practice, among other examples, through the establishment of the Hā'ena Community-Based Subsistence Fishing Area (CBSFA) in 2014, enabling the Hā'ena community to "manage the area's fisheries with ecological practices grounded in Native Hawaiian tradition and place-based knowledge". 109



The Aloha+ Challenge identifies six priority goals and local metrics that are delivering against the global United Nations 2030 Sustainable Development Goals (SDGs)











































































& EDUCATION

















Figure 11: Aloha+ Challenge priority goals (source Hawai'i Green Growth 2020)



4.2 ESG framework

Growing awareness of the need to promote sustainability across all levels of society has driven increasing consumer and investor pressure for businesses to demonstrate their sustainability credentials by reporting against environmental, social, and governance standards (ESG). ESG frameworks seek to measure performance across a range of non-financial sustainability indicators not traditionally captured by financial reporting, with certification often provided by private providers. ESG assessment has primarily evolved as a tool for investors to incorporate their broader values and concerns into their investment portfolios and risk management decisions.¹¹⁰

The ESG method has now become the dominant framework for business and organisational sustainability certification. Reflecting strong investor demand for sustainable businesses, the ESG sector has become the fastest growing segment of the global asset management industry, growing 53% annually in recent years and attracting US\$ 159 billion in 2021. This interest in ethical and sustainable investing is not surprising given that recent research showed that 86% of Australians expect their superannuation and other investments to be invested responsibly and ethically. Growth in demand has been accompanied by similar growth in ESG accreditors assessing certification for sustainability with global consulting firms dominating the emerging industry.

ESG assessments are provided by a number of large global companies, including Bloomberg, S&P Dow Jones Indices, JUST Capital, and MSCI. While the specific factors that are examined vary between companies, ESG reviews commonly assess annual reports, corporate sustainability measures, resource, employee, and financial management, board structure, and other administrative measures. Not only do the methods and data used to conduct ESG assessments vary, but so do the ratings systems used by assessors; for example, MSCI uses a ratings system ranging from AAA down to triple CCC while Mercer uses ratings 1 to 4.¹¹⁴

In addition to corporate certification, a growing number of governments and public sector organisations are using ESG assessments to attract investment and promote sustainability credentials. For example, both Queensland and Western Australia have published ESG reports, and South Australia is currently developing an ESG report (see textbox 'ESG reporting in Queensland'). Although the ESG framework is rapidly gaining popularity in the private sector, its methodology and its application to governments have both been subject to criticism.

Criticism of the ESG approach

Despite both strong demand for and subsequent growth of ESG investing and attempts to regulate it, ESG reporting is subject to growing conceptual and methodological criticisms. Firstly, there are no training requirements for ESG practitioners and proposed global standards are voluntary. Private companies perform ESG assessments using variable methods, criteria, and data. As a result, it is possible for similar organisations to receive quite different ESG ratings depending upon which agency they choose to be rated by. Research comparing the ratings methods and accreditation outcomes of two of the world's most prominent ESG ratings agencies has shown low levels of correlation between scores for the same S&P Dow Jones 1200 global companies, reporting "at best a loose link between the two measurement systems".

Secondly, there is criticism that the approach is primarily designed to inform investors about the environmental, sustainability, and governance risks of businesses or projects rather than identifying and promoting the shared sustainability aspirations of a community or a state. In this sense the approach does not fully incorporate many of the key principles that should inform a comprehensive sustainability strategy outlined in Part 2, such as being transparent, standardised, and holistic.

More fundamentally, there are growing concerns that the approach is too flexible and lacks a consistent and rigorous method, with assessors being too responsive to clients'



demands. A growing number of academics and independent analysts argue that the legitimacy of the ESG framework is being exploited and used for 'greenwashing'¹¹⁷ while regulators such as the US Securities and Exchange Commission and the Australian Securities and Investments Commission are highlighting cases of misconduct and proposing new regulations to ensure that ESG funds accurately describe their investments.¹¹⁸

As ESG reporting has grown in popularity, there have been various attempts to improve integrity. Appropriately regulated and consistent standards could provide an important basis for assessing and recognising sector specific sustainability progress. Most recently, the International Sustainability Standards Board (ISSB) was established by the International Financial Reporting Standards (IFRS) Foundation at COP26, with a formal

framework to be released by the end of 2022. The ISSB's Standards intend to replace the myriad sustainability reporting standards, frameworks, and metrics that businesses, investors, and stakeholders struggle with. The ISSB Standards will aim to provide the foundation for consistent and global ESG reporting standards.¹¹⁹

Despite a recent focus on improving the integrity of ESG certification it remains an investor-centric model concerned with the environmental and social impacts of business operations rather than considering and assessing community-wide sustainability priorities. However, there are benefits to aligning state-level sustainability strategies with the practices of Tasmanian businesses. Considering sustainability strategies and ESG reporting are not mutually exclusive, there may be benefits to Tasmania undertaking ESG reporting either as part of, or separate to, a state-level sustainability strategy.

Environmental	Social	Governance
Managing carbon and climate change vulnerabilities	Human capital development	ESG reporting
Water, waste and pollution management	Health and safety	Risk-mitigation and management
Transition to a circular economy	Ethical supply chain and sourcing	Board diversity
Renewable energy and clean technology	Human rights	Executive pay
Consideration of the unique rights of First Nations peoples to access, maintain and protect their lands	Privacy and data security	Tax transparency
	Community engagement, including a focus on First Nations peoples	Business ethics
		Policies that enhance corporate behaviour including protection of human rights.



Figure 12: ESG categories (source: PwC)



ESG Reporting in Queensland

Queensland has recently produced its inaugural *Sustainability Report*, based on the ESG framework. Utilising seven priority areas within the ESG framework (see Figure 13), the sustainability approach outlines the Government's policy responses, strategies, goals, and outcomes. The report provides metrics to assess progress in each of the priority areas.

Seeking to gain international recognition of sustainability efforts, the Queensland Government contracted Morgan Stanley Capital International (MSCI) to provide an independent ESG rating, and has achieved a result of AA, Trend Negative. The critical part for state-level ESG ratings to be credible is an open-source and independent assessment that underlines all assumptions and considerations in the result. However, such an approach is largely concerned with reporting sustainability and potentially assessing the sustainability impacts of future policies and projects, including in the private sector. This ESG approach, without being embedded in a broader sustainability strategy, may be criticised for a lack of ambition and commitment to explicit action and targets.



Figure 13: MSCI's ESG ratings model

Focus area	Themes	Policy response areas
Environment		
1. Climate action	Addressing the causes and impacts of climate change through collaborative efforts, while ensuring the long-term sustainability and viability of the economy and communities.	Queensland Climate Action Plan Renewable energy and exports (including hydrogen and biofuels) Carbon farming Sustainable finance Reducing emissions from government operations, including use of Electric Vehicles
2. Exposure to environmental externalities and vulnerability to natural disasters	Physical impacts to the state arising from extreme weather results, such as storms, cyclones, floods, droughts, fires, changes in temperature and sea levels.	Disaster resilience Disaster funding arrangements
3. Environmental protection and natural resource management	The effective protection of the environment, sustainable management of the state's natural resources and the long- term competitiveness and economic potential of the economy.	Water conservation and security Agricultural adaptation Biodiversity and ecosystems Waste management and resource recovery Protected areas and vegetation management The Great Barrier Reef New economy minerals Mine site rehabilitation and financial assurance
Social		
4. Investment in education and health services	Economic competitiveness and productivity supported by a healthy and productive population.	Education access and quality New schools and upgrades Health sector capacity Wellbeing initiatives
5. Equitable access to opportunities and services	Economic performance and productivity of the workforce through improved diversity and inclusion.	Human rights and equal opportunities Aboriginal and Torres Strait Islander (First Nations peoples) outcomes Social housing
6. Economic risk	Management of macroeconomic factors that could affect the state's opportunities, both domestically and abroad.	Economic diversification Queensland's COVID-19 Economic Recovery Plan, including health and low-carbon sector investment Skills and labour force development
Governance		· · · · · · · · · · · · · · · · · · ·
7. Financial management	The financial capital and expertise to manage the state's resources.	Economic management Operating and fiscal balances Debt sustainability

Figure 14: QLD ESG summary for the state-level sustainable strategy



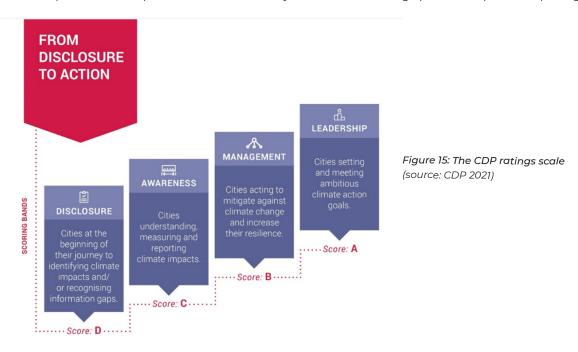
Other assessment methods

There are other assessment models and tools that can be used for evaluating sustainability measures. These have been developed to address specific areas of sustainability, or in response to a gap in specific assessment methods for varying scales of governance. The independent not-for-profit charity, Carbon Disclosure Project (CDP), runs a global disclosure system for publicly listed corporations, cities, and states. Although the data collected is provided voluntarily and self-reported, it is considered reliable, being subject to "close public scrutiny and observed by sustainability ratings agencies".¹²¹

Ninety-six state and regional governments disclosed their climate data through CDP in 2021, including Vic, Qld, SA, and NSW.¹²² The 2021 questionnaire required states and

regions to provide information on emissions reduction, energy, transport, food, waste, and water security.¹²³ The CDP framework focuses primarily on environmental and climate factors, neglecting the social aspects of the SDGs, such as health, wellbeing, education, and inequality.

Other frameworks focus specifically on urban centres or regions. The European Green City Tool uses self-assessment and benchmarking tools for cities and regions.¹²⁴ The Reference Framework for Sustainable Cities (RFSC) supports framework selection for cities and private organisations, and provides support from initiation to monitoring of progress.¹²⁵ As discussed in the TPE's Background Research Paper No. 1, other jurisdictions are setting up their own periodic reporting systems.





PART 5 - FINAL CONSIDERATIONS

The development and implementation of a comprehensive sustainability strategy has the potential to improve long-term social, environmental, and economic outcomes in Tasmania and make a significant contribution to the future wellbeing of the Tasmanian community. Beyond these critically important social and environmental outcomes, gaining recognition for our sustainability performance may help secure significant brand benefits in external markets attracting investment and ethical consumers, and establishing Tasmania as a leader in sustainability practice.

Credible regional sustainability strategies are usually informed by the SDGs, as well as the priorities of the jurisdiction in question. A Tasmanian sustainability strategy should be based on established sustainability principals - such as those outlined in Part 2 - that take into account the Tasmanian context and draw on a range of models and assessment frameworks. Furthermore, considering Tasmania's sustainability aspirations and opportunities, the following key actions should be prioritised:

- Consulting widely in relation to the specific aims and ambitions of Tasmania's sustainability strategy;
- Developing transparent, objective, and evidence-based indicators that reflect these aims:
- Developing a sustainability strategy informed by the 10 principles outlined in Part 2; and
- Combining the best and most appropriate elements of existing and emerging assessment strategies to ensure Tasmania achieves recognition of its sustainability performance.

The challenges associated with developing a rigorous and credible sustainability assessment regime are especially pronounced for state or regional governments because many established models are designed for national governments (VNRs, SDG Index) or for businesses and organisations (ESG assessments and/or SDG Ambition Benchmarks). However, actions, targets, and indicators may be developed that reflect Tasmania's agreed priorities, supported again by the SDG framework, the OECD Toolkit for a Territorial Approach and the Checklist for Public Action, and the VLR process. Legislation could be introduced to enshrine the principles and goals of a sustainability strategy.

In terms of measurement, Tasmania could work with other Australian governments and relevant initiatives such as Hawai'i's Island Network to determine agreed sustainability indicators that can be benchmarked and against which progress can be measured. Further, Tasmania can engage in the SDG Voluntary Local Review process and prepare regular VLR reports and commit to continuous improvement. The State Government should endeavour to ensure its efforts align with sustainability initiatives being undertaken by a growing number of businesses through ESG or other sustainability reporting mechanisms.

If considered to be beneficial, Tasmania could implement independent sustainability reporting, as is afforded by an ESG approach. Ultimately, however, if Tasmania is to become a world leader in sustainability, and to enjoy the associated reputational benefits, strong sustainability goals should be set and pursued through authentic and concerted action to improve environmental, social, and economic sustainability for current and future generations of Tasmanians.



END NOTES

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- has focused on establishing global standards and improving consistency of ESG indicators. IASE aims to be the international certification body for ESG professionals, to better and ensure consistency in accreditation, and to improve investor and consumer confidence. At the World Economic Forum in 2020, the big four accounting firms (EY, KPMG, PwC, and Deloitte) and the International Business Council set out to standardise ESG measurements and reporting and align indicators with the UN 2030 Agenda for Sustainable Development (World Economic Forum 2022). Efforts have also been made in Australia. In 2015, for example, the Financial Services Council and Australian Council of Superannuation Investors produced an ESG reporting guide encouraging Australian enterprises to report on consistent indicators for ESG certification.
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