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INTEGRATION OF THE SUSTAINABLE DEVELOPMENT GOALS INTO CITIES' STRATEGIC WORK

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ABSTRACT

Tia-Tuulia Pitkänen: Integration of the Sustainable Development Goals into the city's strategic work
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The implementation of the Sustainable Development Goals is a complex undertaking. Local governments, particularly cities, are emerging as pivotal agents in promoting sustainability and accelerating its development at the local level. Cities are widely acknowledged as key stakeholders in sustainable development and the SDG implementation. They can navigate through the complexities of SDG localization and address the unique challenges inherent in this process. However, despite this recognition, there are significant challenges in integrating these goals into existing strategies and frameworks. Therefore, this master's thesis aims to understand how two Finnish cities have integrated the global objectives into their strategic work.

The objective of this master's thesis is to investigate how the cities of Helsinki and Tampere have integrated the SDGs into their strategic management processes. The research will explore the impact of the SDGs in strategic management and identify challenges encountered in the integration process. Additionally, the study seeks to understand the role of the Voluntary Local Review in this integration process and assess the future sustainability directions of these cities. The research uses qualitative research methods. The primary data was collected through semi-structured interviews with six city officials who are directly involved or associated with the SDG integration. The data was analyzed by using thematic analysis.

The key findings revealed that the SDG integration is a multifaceted process with no unified integration approach. The process mirrors the cyclical strategic management process in which diverse localization strategies and tools are utilized, underscoring the importance of collaboration. However, challenges arise due to the absence of frameworks for the localization of the goals, the influence of political leadership, and the nature of council terms. Furthermore, the findings disclosed that the VLR showcases as a crucial support tool that demonstrates the cities' commitment to the SDGs. It helps to evaluate, monitor, and guide sustainability strategies in these cities, acting as a driver for change, and showcasing its growing importance in the future. The integration of the SDGs requires local governments to develop flexible and resilient strategies tailored to their unique context.

This master's thesis contributes to the broader discussion of sustainable development in the context of local governments. It provides an outlook how two growing Finnish cities are incorporating the SDGs and VLR within their strategic work. These findings provide valuable insights not only for local governments but also within the broader public administration context. Offering insights and application for sustainable development integrations and strategic decision-making across diverse public administration settings and organizational structures.

Keywords: SDG, strategic management, localization, VLR, sustainability reporting

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ABBREVIATIONS

Agenda 2030	The sustainable development action program agreed by UN member states in 2015, which contains 17 broad sustainable development goals that all countries strive by 2030.
SDG	Sustainable Development Goals
UN	United Nations
VLR	Voluntary Local Review
GRI	Global Reporting Initiative

1 INTRODUCTION

The growing recognition of sustainability and sustainable development's significance across all levels of government marks a pivotal shift in global priorities as noted by Adams et al. (2014) and Kirst and Lang (2019). The shift underscores the critical role of public sector in advancing sustainability agendas, given its substantial impact on national economies. Adams et al. (2014) emphasize the growing importance of public sector engagement in sustainability reporting, reflecting recognition of the sector's broad involvement and influence.

Over half of the global population lives in cities, and the number is projected to increase drastically by 2050 (Guarini et al., 2022). Considering the Finnish context, 73-percent of people in Finland live in cities, which is projected to grow to 79-percent by 2050 (Valtioneuvosto, 2022). This predicts that the importance of incorporating sustainability reporting and management in city strategy will exponentially increase in the future.

Taajamaa et al. (2022) highlight that cities have a central role in achieving the Sustainable Development Goals (SDGs) underscoring the strategic role cities play in this global endeavor. This is particularly relevant considering that 65-percent of the SDGs directly affects and involves local communities, emphasizing the intrinsic link between urban governance and the global sustainability objectives (Guarini et al., 2022). The concept of localizing the SDGs, while critical, introduces challenges in terms of their practical implementation and execution at the city level (Guarini et al., 2022; Kirst & Lang, 2019).

Recent studies, including those by Guarini et al. (2022) and Zeemering (2018), underline a notable deficiency in present approaches: the lack of a holistic framework that would allow local governments to seamlessly incorporate the SDGs into their strategic management and planning processes. Moreover, these studies reveal that the integration of the SDGs is still in its early phases. They point out that sustainability reporting is frequently a discretionary activity, typically confined to annual reports rather than being thoroughly integrated into the strategic management and operational frameworks. However, as Domingues et al. (2017) stress, despite its current limitations, sustainability reporting remains a crucial element of effective sustainability management and processes.

This thesis aims to delve into understanding how two Finnish cities, the city Helsinki and Tampere, have integrated the SDGs into their strategic management. The decision to focus on Helsinki and Tampere in this thesis is influenced by several key factors that uniquely position these Finnish cities as exemplary cases in sustainable development within cities.

Helsinki, as Finland's capital and largest city, stands out for its long-standing commitment to sustainability (City of Helsinki, 2023; Kuntaliitto, n.d.). Notably, Helsinki pioneered its first local action program for sustainable development over two decades ago, marking the beginning of its dedicated journey towards sustainability. This commitment is further evidence by Helsinki's significant milestone in 2018, when it became the second city globally and the first in Europe to produce a VLR report, detailing its progress within the SDG framework. By the end of 2023, Helsinki has produced three VLRs, underscoring its commitment towards the SDGs, the Agenda 2030, and sustainable development overall. (City of Helsinki, 2023.)

Tampere offers a contrasting yet complementary perspective. Tampere being the third-largest city in Finland (Kuntaliitto, n.d.), has shown remarkable initiative and commitment to sustainable development. The city produced its first VLR in 2022, which shows its dedication towards aligning city's actions with the global sustainability goals as well as commitment towards the Agenda 2030. Tampere's dedication towards sustainability is visible throughout its development programs such as Kestävä Tampere-program initiated in 2018 and its goal to become carbon neutral by 2030. Tampere's strategy acknowledges 10 SDGs, demonstrating its commitment to integrating these global goals within its local governance and strategic management. Furthermore, both cities Helsinki and Tampere according to Kuntaliitto (2019) are projected with a population growth until 2040, which underscores the importance of their sustainable development efforts. (*Tampereen Strategia*, n.d.).

The selection of Helsinki and Tampere for this thesis is based on their proactive and leading roles in sustainable development, evidenced by their adoption of the VLRs, the implementation of comprehensive sustainability programs, and their strategic commitment to the SDGs. These factors make Helsinki and Tampere ideal cities to explore how the cities have integrated the SDGs into their strategic management, identify challenges and conflicts that have emerged, examine the impact of the SDGs on cities' strategic management and planning, and explore future directions for SDG integration and sustainable development.

1.1 Research aim

The aim of this study is to investigate how city of Helsinki and Tampere have integrated the sustainable development goals into their strategic management. This includes evaluating the influence of the SDGs on these cities' strategic frameworks and operational processes. Furthermore, the research will identify possible challenges and conflicts that have been encountered during the integration of SDGs. Additionally, analyze the motivations behind and the impacts of producing a VLR by these cities. Also, it seeks to assess the role of VLRS in enhancing strategic management and planning towards achieving the SDGs. Finally, the thesis will explore future directions of the SDG integration and sustainable development within the cities.

1.2 Research questions

The purpose of this study is to investigate the process where cities of Helsinki and Tampere integrate the SDGs as part of their strategic management and planning processes. This exploration is crucial for understanding the role of global sustainability targets within a local governance. The primary research question is the following:

How have Helsinki and Tampere integrated the UN's SDGs into their strategic management and planning?

To ensure a thorough exploration of SDG integration, the research is further guided by three supporting research questions:

How has the SDG integration influenced the strategic management of the cities?

What challenges do Helsinki and Tampere face in integrating the SDGs into their strategic management and planning?

How does the VLR contribute to the strategic management and planning of Helsinki and Tampere?

2 THEORETICAL FRAMEWORK

2.1 Strategic planning and management in local governments

Strategy, according to Bryson et al. (2014), can be succinctly described as the process of reaching consensus on priorities and subsequently executing those priorities in pursuit of the organization's overarching purpose. In alignment with the insights of Mintzberg et al. (2009) and Kamensky's (2014), strategy, emerges as a multifaceted construct, that establishes direction, promotes coordination and effort, as well as defines the organization and ensures coherence. It involves articulation of objective and formulation of primary action guidelines, providing organizations with the capability to navigate and govern their operational environment effectively. Additionally, strategy empowers organization to observe the various opportunities and challenges they confront, integrating both internal and external factors into the strategic framework. Fundamentally, it captures the core of organizational purpose through a systematic approach to establishing priorities and implementing them cohesively. It can be agreed on, that strategy is the crucial component of achieving success in the long-term as stated by Bryson, Mintzberg et al. and Kamensky.

Strategy in the public sector is characterized as systematic use of public resources and powers by public agencies to achieve public goals (Mulgan, 2009). According to Anttiroiko et al. (2007), the strategies function as a management tool, emphasizing on the long-term planning. These strategies are formulated collaboratively with political and professional management, and it defines the long-term goals and key decision for the development of the city or municipality. Furthermore, the strategy serves as a framework that communicates the city's vision to its stakeholders including residents and external parties, reflecting how the municipality intends to develop itself. Bryson et al. (2014) highlights a crucial element in ensuring that these strategies truly create real public value for its stakeholders; it is essential to integrate the strategy comprehensively throughout the organization.

Strategy is recognized as a crucial aspect of strategic planning and ongoing strategic management in an organization. Strategic planning refers to the deliberate formulation of a strategy, aiming to generate decisions and actions that shape and guide the organization's existence, its operations and why it works in a certain way (Bryson, 2018; Poister, 2010). This thorough process entails organizations defining and establishing their long-term

directions that requires gathering information, analyzing it and synthesizing the results in order to clarify the goals and purpose of the organization (Bryson, 2018). Ugboro et al. (2011) also emphasizes that strategic planning involves taking into consideration the internal and external variables, identifying future opportunities and threats, evaluating strengths and weaknesses to ensure achievement of set goals.

Strategic planning plays a pivotal role in helping leaders and managers effectively address significant issues or challenges within an organization. It serves as a tool to enhance decision-making and enables communication of strategic goals to relevant audiences, such as city residents, fostering the ability to act upon those intentions. Additionally, effective strategic planning can lead to meaningful and positive change and contribute to organizational effectiveness, responsiveness, resilience, and sustainability, ultimately enhancing organizational legitimacy. Nevertheless, it is crucial to emphasize that strategic planning should only be pursued if there is a realistic change of implementing the plan. (Bryson, 2018.)

According to Poister (2010), strong commitment from the top-level leadership is essential for successful strategic planning. Yet, findings from Ugboro et al. (2011) research supports this notion, emphasizing the need for top-level managers to actively lead the strategic planning process and to clearly articulate the mission and strategic objectives. Their research findings also highlight the significance of fostering collaboration among top-level management, unit managers, and strategic planners, developing organizational culture conducive to the development of a practical and responsive strategic plan. I can agree with the idea involving not only top-level leaders but also those responsible for implementing the strategy can significantly improve the overall effectiveness of strategic planning and implementation of strategies.

However, it is essential to critique this perspective of Ugboro et al. (2011). While recognizing the critical role of top management, the statement may be interpreted as placing excessive emphasis on top management. This focus could inadvertently downplay the significance of input and engagement from employees at various organizational levels. Effective strategic planning can be seen as a collaborative effort that benefits from diverse insights and perspectives. Indeed, it is important that a mission and objectives are set by top management, however the emphasis should be put on collaborative actions, as it could contribute to a more comprehensive and well-rounded strategic planning processes,

ensuring that strategies are not only well-conceived at the top-level but also effectively executed throughout the organization.

As strategic planning is the process of developing strategies, *strategic management* is the dynamic and integrated process that combines the development of strategies with their effective implementation throughout the organization (Bryson, 2018; Poister, 2010). Poister (2010) describes it as an ongoing, comprehensive process that entails the adept utilization and coordination of all available resources and options at the disposal of top management. The primary goal is to align these elements in all directions, fostering collaborative effort to advance the organizational strategy. This continuous process involves formulation, implementation, and monitoring of the organization's strategic plan. To be effective, strategic management demands regular monitoring of external trends and internal performances, coupled with a commitment to flexibility, allowing for modification to the strategy as circumstances evolve. Poister (2010) underscores the crucial role of monitoring, positioning it as one of the most significant functions within strategic management, enabling the redesign or refinement of strategic plans to better achieve current priorities, allowing the room for unexpected changes.

Rannisto (2005) places a distinct emphasis on the collective nature of strategic management, slightly differentiates its perspective from other scholars. Rannisto (2005), does not confine strategic management solely to the top management level only, but instead views it as a process that involves active participation of every individual within the organization. This distinctive viewpoint underscores the idea that strategic management is a collaborative and shared endeavor, with each member contributing to the formulation, interpretation, and execution of the organization's strategy. I agree, that adopting this collaborative approach strengthens the concept that the effective implementation of a strategy necessitates the active engagement and participation of each member within the organization, ensuring that the strategy is understood holistically.

Bryson (2018) outlines a comprehensive approach to strategic planning and management through a *cyclical process*. The strategic process involves formulating strategies to address organizational challenges, reviewing, and approving these strategies, and subsequently implementing and evaluating them. A critical aspect of this strategic process is recognizing that strategic plans, alone are insufficient. Instead, they must be effectively integrated into the organization's operations to generate tangible value for both the organization and its

stakeholders. Bryson places significant emphasis on stakeholder engagement and the necessity for thorough internal and external assessment to identify strengths, weaknesses, opportunities, and threats of the organization. The implementation of the strategic goals encompasses elements such as organizational allocation of tasks and responsibilities among members or units in the organization, scheduling, resource assessment, and effective communication about the implementation. As highlighted by Höglund et al. (2018) successful strategy is dependable of the implementation. Importantly, Bryson (2018) emphasizes on adopting a continuous perspective for implementation and evaluation, highlighting that these aspects should be viewed as an ongoing process rather than merely the concluding stage of the overall strategy process. (Bryson, 2018.)

The process of implementing strategies transitions the strategic planning towards strategic management. It involves translating strategic plans into concrete actions, often taking form of programs, projects, or budgets. Strategic plans are implemented through yearly or multi-year plans. Central to successful strategy implementation is a conscious, strategic, and budgeted approach, ensuring that the strategic objectives are achieved smoothly. Additionally, addressing technical and political challenges is essential, as their resolution significantly influences the effectiveness of strategy implementation. In essence, the implementation of strategies is a holistic and intentional process that demands thoughtful planning, strategic guidance, and adept management of both financial and non-financial factors. (Bryson, 2018.)

This thesis has explored the ideal functioning of strategy, strategic planning, and management, shedding light on their potential benefits for a public organization. However, it is crucial to delve into the challenges that local governments encounter during the implementation of strategies. Understanding these constraints is essential for comprehending the hurdles they may face in formulating, implementing, and reviewing strategies.

Recognizing that strategic planning and management is not solely the responsibility of top-level management but rather a collaborative effort. Sotarauta (1996) discusses the challenges faced by public organizations in his work. A prominent challenge is successfully translating and adopting the strategy at a collective level poses a complex task, even though individuals such as officials and decision-makers excel in strategic thinking. Lumijärvi and Leponiemi (2014) similarly emphasizes this in their research, revealing that individuals

characterize the strategy as distant from reality and not aligned with the practical implementation of everyday tasks.

Overcoming resistance and getting individuals committed towards the new strategy is also highlighted as a noteworthy challenge (Helin & Möttönen, 2012). It was also emphasized that local governments encounter difficulties in creating new directions and ideas within strategic planning; instead, the focus has predominantly been on documenting existing thoughts on paper (Sotarauta, 1996). This approach bears the risk of keeping the strategy's implementation at a preliminary stage, lacking real influence. Hence, more attention should be paid to making objectives tangible and measurable in terms of their success (Lumijärvi & Leponiemi, 2014).

Additionally, Sotarauta (1996) notes that the planning process often prioritizes document creation, and there is a common assumption that strategies will automatically be realized once written, resulting in a gap between planning and effective implementation. This was also emphasized by Helin and Möttönen (2012), the strategic planning process is seen more important rather than the outcome and implementation.

Lehtimäki's (2000) research introduces an additional layer to these challenges, underscoring how city strategy work involves numerous different interests and issues, often in conflict with each other. This creates significant challenges in the strategic planning process, as different interest groups compete for the same space and resources. Managing these conflicts makes strategy work complex and demanding. As a solution, Lehtimäki (2000) proposes adoption of a multi-voiced dialogue model, which emphasizes openness, inclusivity, and the appreciation of diverse viewpoints in the strategy process. Specifically, the integration of sustainable development into strategic management highlights conflicts of interest, as it adds an additional goal and standpoint, which in itself can be in conflict with other goals.

Strategies typically have a long-term orientation, yet public sector organization, governed by government policies with relatively short-term focuses, face constraints in pursuing long-term strategies, as noted by Höglund et al. (2018). Hence, it is crucial for public strategies to emphasize on the monitoring element to ensure flexibility and that changes can be made in the short-term policy changes and ensuring that strategies succeed in the long-term. Helin and Möttönen (2012) note that the routine implementation of new strategies each term

hinders long-term decision making, potentially compromising previously established plans. Additionally, it was highlighted due to the routine nature of local government's strategic work, its failures or flaws are not necessarily well noticed. The research also pointed out the ineffectiveness of public strategies in addressing wicked problems, such as sustainability and integration of the SDGs. Helin and Möttönen (2012) emphasized that while strategic decisions do impose obligations on city actors, there is limited evidence of its guiding impact. As they note, rarely can any operational change be the result of an approved strategy. The complexities, especially the efficacy in addressing wicked problems and the guiding influence of strategies, provide an intriguing perspective for this thesis.

To conclude, strategic management including strategic planning underscores their critical roles in the effective functioning of public organizations. While strategic planning sets the foundation for organizational goals, strategic management ensures the seamless implementation and adaptation of strategies. Collaborative efforts and continuous evaluation are emphasized as crucial components of successful strategic processes. Challenges in strategy implementation such as overcoming resistance and ensuring practical alignment, stress the importance of engaging individuals at all levels of an organization. The tension between long-term strategies and short-term policy constraints on the other hand require adaptive monitoring and flexibility. Acknowledging these complexities provides a nuanced understanding of the dynamic nature of strategic processes and their impact on organizational success.

2.2 Sustainability and the SDGs

Sustainability is a multifaceted concept that involves maintaining and meeting our needs of today, without compromising the ability of the future generation to meet their own needs (WECD, 1987). It is a long-term goal with three interconnected elements: social, economic, and environmental – commonly referred as the three pillars, spheres, or dimensions (Guarini et al., 2022; Rodriguez et al., 2018). Wang et al. (2014) emphasize that sustainability consists of balancing and integrating the three dimensions to improve well-being of citizens. In contrast, sustainable development is viewed as a strategic process aimed at attaining these long-term objectives (Bibri & Krogstie, 2017). This perspective aligns with the Brundtland report (1987), which underscores sustainability as a challenging transformative

change process requiring alignment of resource utilization, investment direction, technological development and institutional changes with both current and future needs.

The United Nations (UN) have played a pivotal role in addressing global sustainability challenges (Valencia et al., 2019). Leading to the adoption of the *Sustainable Development Goals* (SDG) in 2015, consisting of 17 goals with 169 sub targets that are indivisible, interlinked and universally applicable, emphasizing an integrated approach (Krantz & Gustafsson, 2021; United Nations, 2015). The report by Nordregio (2021) and research by Zinkernagel et al. (2018) both emphasize the critical role, especially cities, in achieving the SDGs and promoting sustainable development at the local level, underscoring their critical role in building a more sustainable society.

The UN (2015) further stresses in its report 'Transforming our world: the 2030 Agenda for Sustainable Development' the crucial role of local governments in implementing the SDGs as part of the global Agenda 2030. However, scholars like Stafford-Smith et al. (2017) and Krantz and Gustafsson (2021) draw attention to the absence of clear guidelines for the integration of the SDGs into the planning processes and strategies. Additionally, Stafford-Smith et al. (2017) caution against selectively adopting the SDGs, emphasizing the need for an integrated approach to ensure their comprehensive adoption

Implementing the SDGs is complex, lacking an universal solution, as highlighted by Krantz and Gustafsson (2021) and evidenced by Lanshina et al. (2019)'s findings on diverse national approaches. Both studies and Zeemering (2018) point out significant gaps in integrating the SDGs into existing strategies and frameworks. Despite these challenges, local governments, like cities are identified as key actors in sustainable development and SDG integration (Guarini et al., 2022). They are essential for managing the complexities of SDG localization and addressing the unique challenges of it, especially due to the accelerated urbanization (Kirst & Lang, 2019; Zinkernagel et al., 2018).

2.3 Localizing the SDGs: the role of strategic planning and management

As previously highlighted, the successful execution of the Agenda 2030, particularly the SDGs is a complex undertaking that is closely tied to the efforts of local governments, particularly cities. These local governments have a fundamental role in the process of

translating the global objectives into concrete actions within their communities (Global Taskforce of Local and Regional Governments, 2016; Nordregio, 2021). This transformative process is referred as localization.

In the report 'Localising the Sustainable Development Goals in Europe: Perspectives for north' by Nordregio (2021) *localization* is defined as a process that involves developing, implementing and overseeing strategies at the local level to achieve the SDGs and sustainability targets at the global, national and subnational levels. This includes developing concrete tools, mechanisms, platforms, and processes to translate the global objectives effectively and innovatively to concrete actions at the local level. Furthermore, within the report it is emphasized that the localization process should be adapted holistically to ensure successful localization of the SDGs.

Similarly to Nordregio's report, the Global Taskforce of Local and Regional Governments (2016) report acknowledges localization as the process of setting goals and targets, determining implementation methods, and utilizing indicators to measure and monitor process. The report also underscores that the SDGs can provide a framework for local development policy. Furthermore, the report emphasizes the necessity for localization of the SDGs, highlighting that the targets of the SDGs are directly linked to the responsibilities of local governments, that have the capability to rearrange the goals into direct action. Likewise, UCLG (2021) defines localization as a process which involves defining, implementing and monitoring strategies at the local level to reach the sustainable development goals by setting goals and targets, determining the best ways of implementation and using indicators to measure and monitor progress.

Nordregio (2021), UCLG (2021) and Global Taskforce of Local and Regional Governments (2016), Guarini et al. (2022) all underline the fundamental role of local governments in implementing the SDGs. They also note that depending on the local governments' autonomy and mandates, they can have the ability to set their own commitments regarding the SDGs, which highlights the influential role of local governments, such as cities, in the localization of the SDGs. Furthermore, they emphasize that localization of the SDGs is successful through an integrative approach in which managerial capacity and the strategic planning have a pivotal role in localizing the SDGs to be part of the local governments processes.

Guarini et al. (2022), stated in their study that embedding the SDGs into local governments processes is dependable on a shift from general management to sustainability management. The shift is mandatory to ensure that localization and integration of the SDGs to the strategy and processes is successful. Similarly, Zeemering (2018) highlighted the need for local governments to focus on sustainability integration into the strategic planning processes in order to advance sustainability as reform in local governments context. However, Zeemering (2018) notes that *a practical framework* is missing to implement sustainability in organizations. Sustainability management has increased, however public sector organizations are still having difficulties embedding sustainability into their strategy and operations (Zeemering, 2018). Guarini et al. (2022) had similar discoveries as to Zeemering (2018) in their study, which revealed that there are still challenges with the integration and implementation of the SDGs into the strategic management and processes. Zeemering (2018) proposes the reason to the difficulty of integrating sustainability into the strategy is due to lack of practical frameworks. I agree that the challenges due to the absence of practical frameworks makes it difficult to translate sustainability initiatives into actionable strategies, especially as sustainability is by nature abstract and multidimensional with no correct way to move forward. It can be said that a practical framework is crucial to guide cities in developing impactful strategies.

While there is a recognized need for a framework to localize the SDGs, Guarini et al. (2022) proposes *strategic planning as a crucial process* for local government decision-makers in *integrating and localizing the SDGs* in to the local governments. It provides them with an opportunity to critically assess how sustainability concepts challenge existing assumptions regarding strategy, priorities, and service delivery models, as well as it facilitates continuous organizational learning and the integration of sustainability metrics into long-term plans (Guarini et al., 2021, 2022).

The process of integrating the SDGs into the strategic planning by Guarini et al. (2021), has similarities to a strategic cycle that involves an idea phase, development phase, implementation phase and monitoring phase that for example Bryson (2018) introduced. The integration of the SDG process starts with aligning the political agenda, including organizational goals, values, and priorities with sustainable development priorities. The strategic plan should explicitly incorporate the concept of sustainable development into the city's vision or have it as an overarching theme to ensure that the city is committed towards

sustainability. Next, involves identifying the relevant SDG goals and targets, and cross-referencing them with existing policies. After which a comprehensive gap analysis should be implemented, identifying the strengths, weaknesses, opportunities, and threats. Additionally, key indicators are selected, and baseline data is compared with that of other city strategies and national indicators. The local agenda is then set, involving coordination of city strategies across SDG policy areas and alignment with national priorities. The final stage involves establishing a system for measuring and controlling progress, which should be an ongoing process after the integration of the SDG into the city strategy to see the progress of the SDG integration. (Guarini et al., 2021.)

Guarini et al.'s (2021) comprehensive process of integrating the SDGs into the city strategic planning and management presents a well-structured approach. However, it can be noted that effective integration hinges significantly on coordinating the different entities and governmental levels, along with aligning strategies with national priorities. Both aspects pose challenges, given the observed difficulty in collectively implementing strategies across local governments stated by Sotarauta (1996). Additionally, aligning strategies with national priorities may face obstacles due to the short-term orientation of national policies versus the long-term orientation of strategies, making it challenging to establish the SDGs as an overarching theme in the strategic framework.

Despite a comprehensive approach towards integrating the SDGs into city strategy, Guarini et al.'s (2021) revealed limitations in sustainability integration, indicating that it has been limited to strategic plans and does not extend to performance indications or operational processes. Without substantive integration of the SDGs into the strategies and management of cities, the risk is that the integration may appear as mere 'cherry-picking', yielding minimal and no impact. The lack of substantive integration into the operational aspects of cities' management and strategies may undermine the effectiveness of localizing the SDGs within the actions of local governments. This in turn, increases the risk of failure in effectively localizing the SDGs to be part of the local government's actions.

Krantz and Gustafsson (2021) also support the integrative approach of SDG localization that was emphasized by Guarini et al. (2022). They perceive the integrative approach as a comprehensive systems perspective, intending to align all aspects of sustainability initiatives cohesively both horizontally and vertically. This means that linking local sustainability efforts with the global and national frameworks while integrating them into local policies, strategies,

and practices. Indeed, they highlight the importance of strategic planning, which they characterize as a systematic, step-by-step process, as well as management that is seen as an ongoing process that contributes to balancing the top-down and bottom-up initiatives. This underscores the close interconnectedness between strategic planning and management.

In their study, Krantz and Gustafsson's (2021) explored the localization of the SDGs in a Swedish municipality employing an integrative approach. They framed the localization process as a strategic planning process, specifically adopting a managerial perspective. The case municipality in this research established a dedicated coordination unit, SV2030, that was considered as the driving force behind the SDG integration. This aligns with findings from Valencia et al. (2019), emphasizing the importance of initiating a strategic coordination unit for a cohesive SDG agenda. The primary objective was to integrate the separate SV2030 program into the already existing strategy, which featured its own project management and testing the cross-sectoral processes. However, the case municipality faced challenges, given that integrating the SDGs to the city strategic management involves navigating various actors and systems.

The research findings emphasized that successful SDG implementation requires integrative and collaborative efforts (Krantz & Gustafsson, 2021). It was evident in the research that the risk of non-integrative SDG localization increased if there was a deficiency in both economic and human resources. Equally, Guarini et al. (2022) asserted that success of sustainability initiatives necessitates significant commitment, energy and financial resources. Similarly, Krantz and Gustafsson (2021) highlighted economic costs and time required for organizational change learning as challenges.

Krantz and Gustafsson (2021) also underscored the importance of cross-sectoral cooperation, especially regarding when identifying sustainability challenges. Which is similarly supported by Stafford-Smith et al. (2017) that put emphasis on the integrative and coordinated implementation of the SDGs, highlighting the need to connect and cooperate with different actors. Additionally, they argued that the integrated approach of SDG localization requires comprehensive coordination of the ongoing processes, emphasizing the importance of flexibility, timing and recognizing the reality that change takes time. In alignment with Guarini et al. (2022), Krantz and Gustafsson as well raise a critical question about the effective integration of the SDGs into the strategy, ensuring that the commitment

towards the changes actually take place, and avoiding the scenario where it becomes just another report without meaningful transfer to the processes and performance of cities. Finally, they raise a question about the specific actors that should be involved and the optimal timing to ensure the successful localization of the SDGs. This issue is also emphasized by Stafford-Smith et al. (2017), as there is no guidance provided on how to integrate the SDGs, how can it be ensured that the SDGs are integrated as a package. I agree with Krantz and Gustafsson as well as Stafford-Smith's perspectives. As discussed in chapter 2.1., a fundamental risk for local governments lies in the tendency to report on strategies without ensuring their actual implementation. This same risk might extend to the incorporation of the SDGs, particularly in the absence of a framework. There is a concern that SDGs might only be mentioned in the city strategy without substantial implementation. This prompts the question: how can it be ensured that the SDGs genuinely influence the strategic work of cities?

In conclusion, localizing the SDGs within the local government i.e., cities require a transformative, integrative approach that involves re-evaluating existing strategies and management practices. A managerial perspective and strategic planning are identified as crucial tools for navigating the complexities of the SDG localization, allowing local governments to align their practices with sustainability goals and overcome implementation barriers. The integrative approach of the SDGs localization is emphasized to help comprehensively integrate the SDGs as a package and prevent cherry-picking, however there are challenges that must be addressed for successful localization. It has been highlighted that localizing the SDGs in cities has a pivotal role in contributing the national and global SDG achievement. However, there is a pressing need for further research to comprehensively understand how the SDG implementation can exceed a mere procedural formality, ensuring a meaningful impact on sustainability and the attainment of the Agenda 2030.

2.4 Sustainability reporting: a tool for sustainable development

As previously already noted, local governments, notably cities, are emerging as pivotal agents in promoting sustainability and accelerating its development at the local level (Kirst & Lang, 2019; Zinkernagel et al., 2018). Simultaneously, a global trend is emerging, highlighting an increasing focus on reporting sustainability and environmental initiatives

within the public sector (Domingues et al., 2017). Despite this, the public sector's adoption of sustainability reporting is not as extensive as that seen in the corporate world (Domingues et al., 2017; Farneti & Guthrie, 2009). Public sector organizations mostly cover reports regarding use of financial resources and the compliance with standards, which indeed is an integral part of public accountability (Domingues et al., 2017). Even though the public sector is trailing behind in sustainability reporting, Niemann and Hoppe (2018) attribute the rising trend of sustainability reporting in the public sector due to the influence of the SDGs, which can provide a comprehensive framework for such reporting.

Niemann and Hoppe (2018) describes that *sustainability reporting* has two main meanings: producing report and disclosing information. Likewise, Domingues et al. (2017) observe that sustainability reporting serves the purpose of evaluating an organization's current position in its sustainability journey. It functions as a means to communicate the organization's efforts and progress towards sustainability to stakeholders, evaluate their sustainability performance, benchmark against other actors, promote sustainability efforts and initiate transformative change in the organization (Domingues et al., 2017). Moreover, sustainability reporting is perceived as a tool that helps managers navigate sustainability decisions from a dual perspective: the "inside-out"-perspective propelled by the organization and its strategy; and the "outside-in"-perspective influenced by reporting and communication demands articulated by stakeholders (Domingues et al., 2017). Niemann and Hoppe (2018) highlight in their research finding that the sustainability reporting is a valuable learning, management and communication tool for local governments.

Sustainability reporting in the public sector, as explored by Niemann and Hoppe (2018), presents various organizational benefits such as increase in staff motivation. It serves as a driver towards sustainability, playing a pivotal role in integrating sustainability initiatives into an organization's strategic planning (Domingues et al., 2017; Niemann & Hoppe, 2018). Additionally, sustainability reports are instrumental in promoting transparency and accountability (Domingues et al., 2017; Farneti & Guthrie, 2009). They reinforce organizational commitments and effectively demonstrate progress in sustainable practices (Farneti & Guthrie, 2009).

Domingues et al. (2017) researched sustainability reporting in the public sector, their findings emphasized that in local governments, sustainability reports are often developed by a specific department, posing the risk of compartmentalized processes. Additionally, the

research highlighted consistent leadership as a critical factor in ensuring organizational changes towards sustainability. Finally, their research emphasized the catalytic role of sustainability reporting in managing organizational changes, especially in the public sector, where organizations serve as role models with direct impact on external stakeholders, legislation, and various sectors. Furthermore, sustainability reporting influences organizational culture, potentially leading to increased proactive changes by internal stakeholders (Domingues et al., 2017). Adding trainings were seen as important to increase awareness and knowledge regarding sustainability and sustainability reporting, to ensure that sustainability is embedded into the performance management of the organization and becomes part of the organization's strategic planning (Domingues et al., 2017). Niemann and Hoppe (2018) also noted that sustainability reporting contributes to local governments' legitimacy regarding sustainability actions.

However, Niemann and Hoppe's (2018) research on 'Sustainability reporting by local governments: a magic tool? Lessons on use and usefulness from European pioneers' revealed challenges, including reporting fatigue, leading to discontinuation or radical alterations of sustainability reporting practices. They underscored that the strongest organizational outcomes are observed in the initial stages of sustainability reporting, but they tend to dissipate over time. It is important to note, that Niemann and Hoppe (2018) focused on the Global Reporting Initiative (GRI) framework for sustainability. Despite this, their findings emphasized the need for guidance tailored to local governments, as the GRI framework, widely used in the private sector organizations, falls short in developing functional frameworks and providing guidance to enable effective incorporation of sustainability and sustainability reporting into local government processes.

In conclusion, the emergence of local governments as key drivers of sustainability, coupled with a global trend in public sector sustainability reporting, underscores the importance of effective reporting mechanisms. While the adoption of sustainability reporting in the public sector lags behind compared to the corporate world, it plays a crucial role in fostering organizational change and promoting sustainable development. Sustainability reporting does serve as a valuable tool for communication, transparency, and accountability; however, it is essential for cities to strategically integrate this practice into their overall management approaches to ensure long-term effectiveness of sustainability initiatives, making them integral components of an organization's strategic management and planning processes.

2.5 Voluntary Local Review: a strategic management tool

Voluntary Local Review (VLR) can be seen as a *evaluative tool and a practical approach* in *accelerating sustainability* actions in cities (Global Utmaning, 2022; Osman et al., 2021). The VLR is characterized by UCLG and UN-Habitat (2020) as an manifesto of a city's commitment and dedication towards the global Agenda 2030 and achieving the SDGs. Additionally, it is seen as a process that supports transparency and accountability of a city regarding their sustainability initiatives (Narang Suri et al., 2021; UCLG & UN-Habitat, 2020). In other words, the VLR is a mechanism for monitoring and evaluating the SDG progress that aims to accelerate the SDG implementation in context of cities. Osman et al. (2021) highlight that the VLR can be used as a framework to actively participate in sustainability initiatives, which requires a paradigm shift in city's governance.

As outlined by UCLG and UN-Habitat's report (2020) on 'Voluntary Local Review guidelines', the key contributors in creating the VLR are city hall departments and specialized officers. The cities create VLRs to advance their current and future local action towards sustainability and to help overcome the challenges of the localization the SDGs (Global Utmaning, 2022; Ortiz-Moya & Reggiani, 2023). Global Utmaning (2022) emphasizes that the VLR offers cities a framework from to evaluate their strategic objectives and identify how the city is implementing the SDGs. They describe the VLR as a roadmap for developing new strategies and policies, aiding cities, and regions in adopting innovative integrated urban strategies that align with local challenges and priorities. Similarly, Osman et al. (2021) sees VLR as a vital tool for cities to assess their city's situation in relation to sustainable development goals, more precisely, it is an important management tool that cities can use to develop implementation strategies and allocate their resources more efficiently. Global Utmaning (2022) and Ortiz-Moya and Reggiani (2023) highlight that the VLR creates a benchmark for the city from which it is easier to track the sustainability progress. Along the same lines, Narang Suri et al. (2021) note that it is an reporting tool to assess, monitor and present local achievements in relation to the implementation of the SDGs. Osman et al. (2021), Narang Suri et al. (2021) and Global Utmaning (2022) emphasize that VLR not only increases accountability, but also increases awareness and transparency between the city administration and its residents, as a result of which local authorities are more likely to bring about viable changes.

The structure of VLR lacks a specific template, though various methods devised by the international community offer flexibility for new entrants to adopt approaches suitable for their specific needs and available data (UCLG & UN-Habitat, 2020). Similarly, in the report by Global Utmaning (2022) the absence of a uniform or universal process for conducting VLRs was noted, underscoring the diverse approaches taken by different cities. In the report the VLR process is characterized as organic and contextual, allowing cities to develop their methodologies, monitoring systems, and thematic focuses based on their unique circumstances. This point is echoed by Narang-Suri et al. (2021), that notes that the scope of VLRs depends on the local context's reality. Notably, there is no standardized process, and it is not mandatory for cities to produce VLRs, providing them with the autonomy to tailor the reporting process according to their specific circumstances and priorities (Narang Suri et al., 2021).

While the organic and contextual nature of the VLR process is seen as a strength as it allows to take into account the diversity of local and regional governments, lack of concepts and methods might raise negative effects by making the VLR process less approachable as there are neither no specific guides nor support (Global Utmaning, 2022). As Niemann and Hoppe's (2018) research stressed that guidance is needed to ensure effective incorporation of sustainability initiatives in to the local government processes. Similarly, Narang Suri et al. (2021), underscored that merely reporting is not enough, rather it should be integrated into the broader vision and strategy to ensure change occurs. Therefore, anchoring the VLRs to the long-term strategic plans is crucial.

According to Narang Suri et al. (2021) research, the VLR provides cities to reframe and make alterations with their existing strategies towards sustainability. As well as it helps to assess the implementation of the SDGs, shortcomings, and problems, and to inform political decision about the cities' priorities and sustainable development goals. Furthermore, the research result showed that the VLR process is used to review alignment of the policies both horizontally with existing strategies and programs as well as with national, regional, and global development frameworks. Consequently, the VLR process has the potential to improve policy coherence and enhance the effectiveness of policy delivery (Narang Suri et al., 2021).

It can be said that the VLR is not only a document for reporting, rather it can be seen as a strategic management tool that fosters integration between global goals and local strategies,

supports transparency and accountability, and promotes awareness and commitment within cities (UCLG & UN-Habitat, 2020). It underscores the importance of understanding the interconnectedness of local, national, and global efforts in achieving the SDGs. Osman et al. (2021) emphasized that the reporting of SDGs at the city level necessitates a fundamental shift in governance practices. This underscores the significance of a strong framework as a crucial management tool, facilitating the development of implementation strategies and the allocation of resources to enhance sustainability levels and bolster accountability. Furthermore, the authors highlight the essential need for a monitoring framework equipped with clear indicators and targets, emphasizing its necessity for cities to successfully implement sustainable development initiatives over the long term.

Even though the VLR is not explicitly phrased as a sustainability report for local governments, it can be considered a form of sustainability reporting for cities. As local governments increasingly assume a central role in advancing sustainability, the VLR emerges as a pivotal tool for cities committed to the Agenda 2030 and the localization of the SDGs. The VLR enhances transparency, accountability, and communication of a city's sustainability initiatives, providing a comprehensive framework for monitoring and evaluating the SDG progress. Despite lacking a specific template, the VLR process allows cities to adopt flexible approaches that suits their needs and circumstances. It is not only a reporting tool, but also works as a strategic management tool fosters integration of the global goals with local strategies. The VLR reinforces the importance of long-term strategic planning, policy coherence and effective policy delivery to ensure that the city sustainability initiatives are aligned with the global SDGs.

2.6 Summary of the theoretical framework

The theoretical foundation of this thesis is visually represented in Figure 1 Theoretical Framework. The figure illustrates the initiation of the SDGs' integration, starting with transformation of the global objectives into local ones, a process commonly referred as to localization. Building on the insights of Guarini et al. (2022), and Zeemering (2018), a comprehensive and effective localization of SDGs within local governments necessitates commencing at the grassroots level, specifically within the strategic planning and

management of cities. This ensures the seamless integration of SDGs into the operational processes of local governments.

Moreover, the integration of SDGs into strategic planning and management can be perceived as a cyclical process, as depicted in Figure 1. As emphasized by Bryson (2018), strategic planning inherently follows a cyclical trajectory, and similarly, Guarini et al. (2022) characterizes the localization of SDGs as a cyclical endeavor. This cycle encompasses an idea phase aligning political agendas with sustainable development priorities, identification of relevant SDG goals and targets, assessment of strengths, weaknesses, opportunities, and threats, formulation of a local agenda, adoption, and implementation of the agenda, and ongoing monitoring and updates to ensure successful localization. The cyclical nature of this process mirrors the core steps of a strategic plan: idea generation, development, implementation, and continuous monitoring.

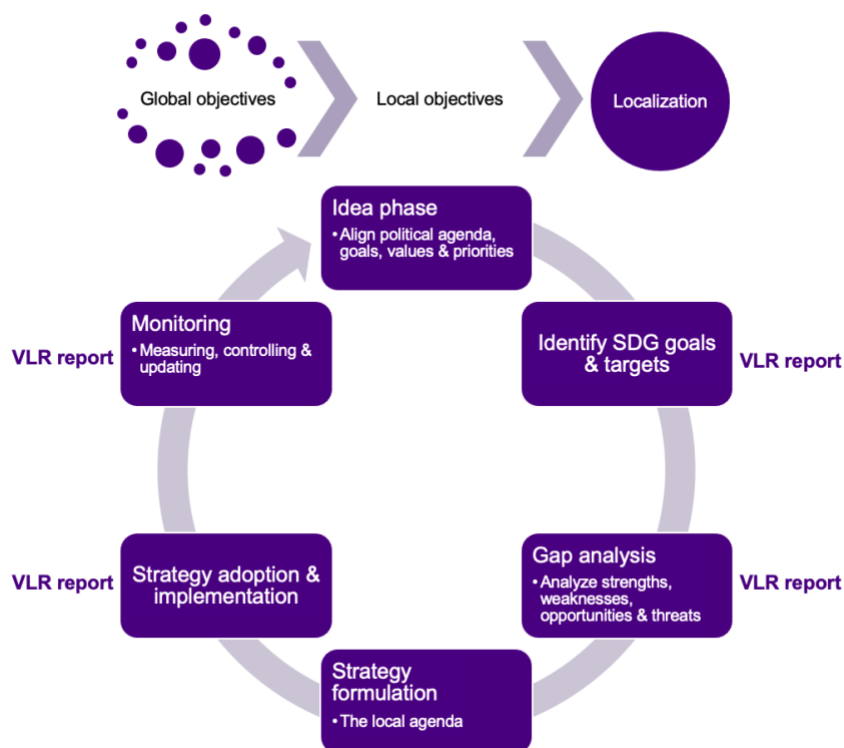


Figure 1. *Theoretical framework*

Beyond the strategic process, the VLR report assumes a central role as a vital support tool in the localization of SDGs. Following the insights of Narang Suri et al. (2021), the VLR serves as a supportive instrument for cities to modify or reframe existing strategies and

functions as a critical monitoring tool to evaluate SDG implementations. The VLR emerges as an indispensable strategic management tool, facilitating the success of SDG localization and providing a structured template for monitoring and assessing the ongoing process.

The concepts illustrated in Figure 1 contribute to analyzing the incorporation of SDGs into strategic management in the two Finnish cities. By comprehending the VLR's role as the city's sustainability report, the research aims to pinpoint potential challenges in the SDG integration process within the strategic management and framework of the cities.

3 METHODS AND DATA

3.1 Research approach

The below table outlines the structure of this thesis, initiating with the selection of the topic. This was then followed by the choice of an appropriate research methodology, with seeing the qualitative research approach as the most suitable. Data gathering was then conducted through qualitative methods, primarily semi-structured interviews. These interviews were conducted with two groups of individuals: those with deep knowledge and experience in the integration of the SDGs, and those who, while not directly involved, work in related positions or on topics associated with the SDGs. Next, the data was analyzed by using a thematic analysis, involving coding and the extraction of themes. The insights are presented in the findings chapter. Finally, the thesis concludes with a discussion and conclusion derived from the analyzed data.

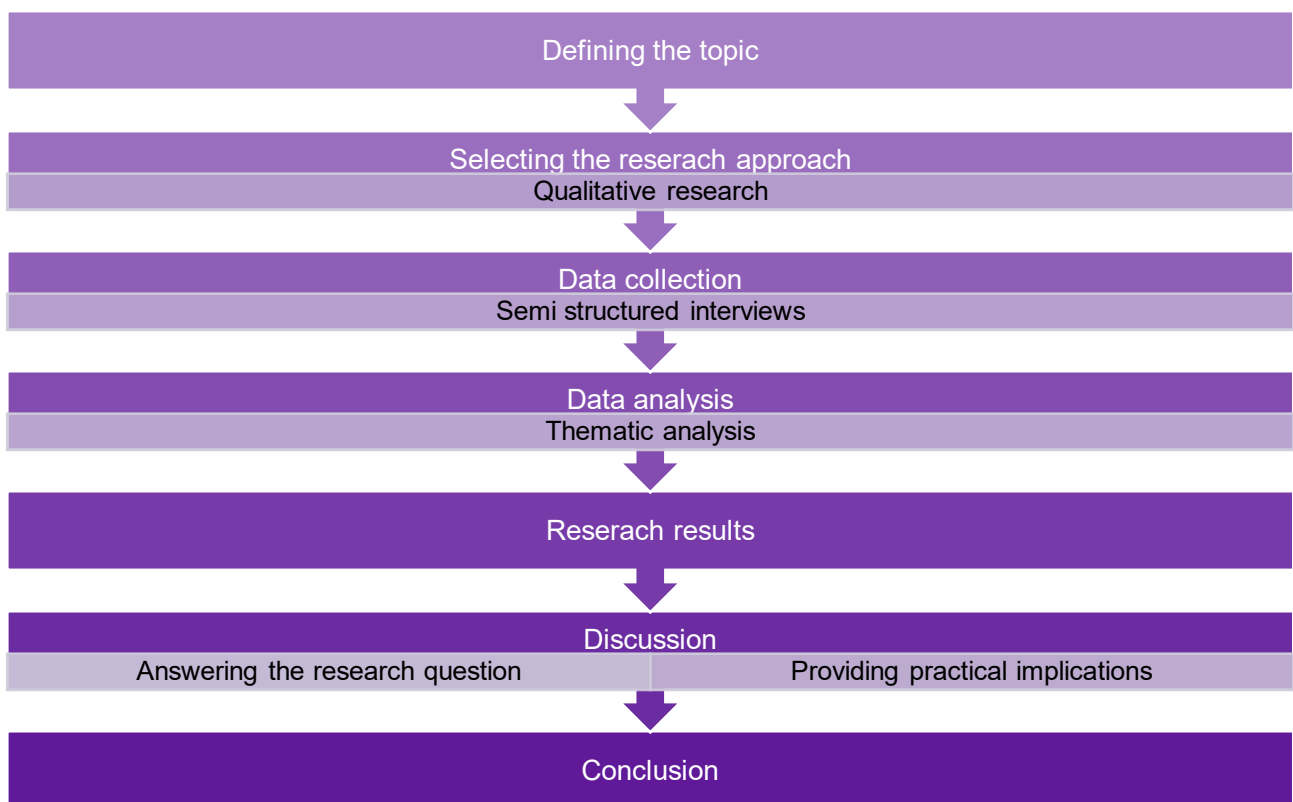


Figure 2. *Research structure*

3.2 Research design

Research methodologies are broadly categorized into two main types: quantitative and qualitative. The quantitative research method is characterized by its reliance on numerical data. In contrast, qualitative research utilizes data primarily collected through interviews, observations, documents, and/or pictures (Merriam & Tisdell, 2016). The core aim of qualitative research is to gain a comprehensive understanding of the studied phenomenon from the perspective of the participants. It delves into how individuals interpret their experiences, construct their narratives, and the meanings they attribute to these experiences (Juuti & Puusa, 2020; Merriam & Tisdell, 2016).

In the context of this research, qualitative methods are chosen as the main approach. This is because the study seeks to understand how the cities of Helsinki and Tampere have integrated the SDGs into their strategic management. The research investigates the reasons behind these cities' creation of the VLR and explores how sustainability targets have been prioritized within the cities' strategic work. Moreover, the study assesses whether the SDGs are influencing the strategic management and processes. It also aims to understand the potential challenges faced in integrating these goals into the cities' strategic frameworks. This qualitative approach is instrumental in capturing the depth and nuances of the cities' experiences with SDG integration, thereby providing rich, context-specific insights.

Qualitative research is particularly suitable for this study as outlined by Juuti and Puusa (2020), as well as Merriam and Tisdell (2016). Firstly, as qualitative research focuses on understanding phenomena from the perspective of those involved. In the context of this research, it allows for an in-depth exploration of experiences, thoughts, feelings, and the meanings attributes to the SDGs by individuals within the city administration of Helsinki and Tampere. This methodology is aligned with the research objective which is to comprehend why and how these cities have integrated the SDGs in their strategic management processes.

3.3 Data collection

In qualitative research, accurately capturing the participants' perspectives is crucial, making it necessary to employ methods that effectively highlight their viewpoints and voices (Juuti & Puusa, 2020; Merriam & Tisdell, 2016). This research, therefore, opts for semi-structured

interviews, a method commonly used in qualitative research, as noted by Juuti & Puusa (2020). These interviews offer a means to obtain detailed and nuanced understanding of the processes, challenges, and impacts associated with incorporating the SDGs into the strategic frameworks of cities. The choice of semi-structured interviews is also strategic for their inherent flexibility, which enables participants to articulate their thoughts in their own words. This aspect is particularly important for comprehending their views on how the SDGs are integrated into city strategies. Additionally, the semi-structured nature of these interviews provides the researcher with the opportunity to explore areas that might not have been anticipated during the preparation of interview questions, thus enriching the research with unexpected insights (Juuti & Puusa, 2020).

In line with qualitative research practices, a purposive sampling method is employed. A select number of individuals with extensive knowledge and relevant experiences with the integration of the SDGs in the strategic management of Tampere and Helsinki are chosen. This approach ensures that the study includes participants who can offer in-depth, detailed, and contextually relevant information, which is crucial for achieving the research objectives. As emphasized by Juuti and Puusa (2020), in qualitative research, the emphasis is not on the quantity of participants but rather on the quality of the data collected. The goal is to gather comprehensive and meaningful information that contributes to a thorough understanding of the studied phenomenon.

Interviews

The selection process of interviewees for this study was conducted with a specific focus in mind. The focus was on individuals who have extensive knowledge and relevant experience in the integration of the SDGs into the strategic practices in the two selected cities. This focus was specifically chosen due to their close involvement in the strategic work of the cities, making them suitable candidates for the project. Additionally, as the aim of the research was to understand how the SDGs have been integrated into the strategic management of these cities. To gain comprehensive understanding, the search for individuals was extended to those, who, while not directly involved in the integration process, were working in related divisions or on topics associated with the SDGs. This approach was crucial for assessing the depth of SDG integration in the cities' strategic work.

The process of locating, contacting, and recruiting participants began with an initial research phase, identifying key individuals in the cities' strategy departments. Those who had contributed to the VLR report or were involved in sustainability issues or initiatives at the city provided a solid base for potential interviewees. Additionally, strategy managers and directors were considered as suitable participants for the research.

In addressing issues of confidentiality and anonymity, obtaining research permits from both cities was a critical and mandatory step. This process commenced in April 2023 after the research proposal was accepted. The process involved establishing contact with individuals in the strategy department of both cities. The city of Tampere issued the research permit in June 2023, followed by Helsinki in late November 2023.

The recruitment process became more efficient due to the support of the contact persons in both cities, who were established following the application for research permits. These individuals were instrumental in assisting with both locating and recruiting participants for the research.

After receiving the research permits, the potential participants were approached by email late December 2023 and early January 2024. These emails provided an overview of the study, inquiring whether the person felt they had relevant information and experience on the topic. This method ensured that the participants were adequately informed and prepared to make a meaningful contribution to the research. Out of those approached, six individuals agreed to participate in the interviews. Among these, four were from the strategy department, directly engaged with the integration of the SDGs, and two had less direct involvement but still offered valuable experience and insights relevant to the research topic. Initially, eight individuals were invited to take part in the study, however, two declined due to time constraints.

The interviews were conducted in January 2024 via Microsoft Teams. Using the Teams application proved to be the best option in terms of scheduling, as the interviews could be arranged at times most convenient for the participants. Additionally, it was easy to record the interviews directly in Teams, and the application allowed for simultaneous transcription. This facilitated future work as no other application was needed for transcribing the interviews. All interviews, except for one, were conducted as individual interviews. One

interview was conducted by simultaneously interviewing two individuals from the same unit, at their request.

Before the interview, a consent form was requested from each interviewee, and an outline of the questions was provided for their review, ensuring they were aware of the topics to be discussed. There were two interview outlines (in Finnish), which can be found in the appendices: one for individuals who were clearly working with SDG integration and strategy (appendix 1), and the other for those who were are not directly in the SDG integration process (appendix 2). All interviews were conducted in Finnish, as it was the native language of both the interviewer and the interviewees. This choice of language was crucial as it allowed the interviewees to express themselves more freely than in English, thus minimizing potential language barriers that could have affected the depth and quality of the collected data.

The interviews were allocated 45 minutes each, and the joint interview was allocated 60 minutes, resulting in recorded interview durations varying from 29 to 52 minutes. At the beginning of each interview, the interviewees were briefly informed about the interview structure, and their permission for the interview and its recording was confirmed. Additionally, the interviewees were informed at this stage that the recording would be accessible only to the researcher and that all recordings will be deleted by November 2024 at the latest. Following each interview, the transcription produced by Teams was reviewed, removing unnecessary filler words, repetitive phrases and correcting spelling mistakes. The aim was to make the interview transcription clearer for analysis. Below, you can see a table of the interviewees, their organization, interview dates and duration, and possible note.

Table 1. *Primary data collection, interview information*

	Organization	Date	Length	Note
I1	City of Helsinki	8.1.2024	31min 30 sec	
I2	City of Tampere	17.1.2024	52 min 25 sec	Together with R3
I3	City of Tampere	17.1.2024		Together with R2
I4	City of Helsinki	18.1.2024	39 min 09 sec	
I5	City of Tampere	22.1.2024	34 min	
I6	City of Helsinki	29.1.2024	29 min 19 sec	
			Average time: 37 min 16 sec	
			Transcribed: 53 pages, 18 180 words	

3.4 Limitations

This research encountered some limitations that influenced its scope and depth. A primary challenge encountered was identifying and reaching suitable participants due to the research topic's narrow scope and its recent emergence within city governance, especially concerning the VLR. The knowledge of and involvement in VLR activities and strategic work are limited to a select few individuals in city administration, which significantly narrowed and limited the pool of potential interviewees in this research. This challenge was heightened by the research permit's specific conditions, which limited the investigation to specific departments in both cities. Thus, limiting the possibility of including interviewees from outside those specified departments. Furthermore, the total number of interviewees was restricted to six. This was not only an intentional limitation but resulted from a low response rate from potential participants and scheduling conflicts that hindered their participation.

Despite the small number of participants, the sample size was considered enough for collecting adequate data. Juuti and Puusa (2020) underscored that the objective in qualitative research is to collect comprehensive and meaningful data that contributes to the studied phenomenon, supporting the decision that six interviews were seen enough. This decision was validated during the data collection phase, as it became apparent that the interviews started to exhibit repetition, suggesting that additional interviews were unlikely to yield significant new insight.

Furthermore, as this research was conducted within a specific context, it is important to acknowledge that the findings may not be generalizable beyond the selected cities. One notable limitation is that the research was confined to two Finnish cities that are large growing cities in Finland. While these cities offer valuable insights into the topic, the findings may not necessarily be applicable to smaller local governments in Finland or in other countries.

3.5 Data analysis

This research applies qualitative research methods, with thematic analysis selected as the most suitable approach for primary data analysis. According to Guest et al. (2012), thematic analysis excels at identifying, analyzing, and revealing themes within the data. It is particularly suited to this study as it facilitates the discovery of similarities and rich insights

into underlying themes and patterns within the data. These capabilities are crucial for examining the integration of the SDGs into the strategic planning and management, and for uncovering the challenges of the SDG integration and roles associated with the VLR report in the two selected cities.

Thematic analysis is a systematic process that involves coding data to develop themes which are considered the primary goal of the analysis (Braun & Clarke, 2022). Braun and Clarke (2022) outline six phases of thematic analysis, providing a structured framework for conducting the data analysis. This systematic approach ensures that the research findings are grounded, thoughtful and deliberate. The table below (table 2) outlines the six phases of thematic analysis; the left column describes each phase as explained by Braun and Clarke, and the right column details my application of these phases.

Furthermore, Braun and Clarke (2022) differentiate between inductive and deductive approaches to thematic analysis. The inductive approach, which is data-driven, allows codes and themes to emerge from the data without the influence of pre-determined categories or ideas. This research adopts an inductive approach, developing codes and themes directly from the data, rather than relying on pre-determined codes or themes, which is characteristic for a deductive approach. However, it is important to acknowledge that the interview questions were designed based on the theoretical framework, which may lead to the emergence of some themes influenced by the theoretical framework during the analysis process.

Table 2. *the Six Phases of Thematic analysis*

Six phases of Thematic analysis, Braun and Clarke (2022, pp. 35–36)	Actions made by the Researcher
Phase 1: <i>Familiarizing yourself with the dataset</i> <ul style="list-style-type: none"> • Reviewing and familiarizing the data • Write down notes 	<ul style="list-style-type: none"> • Reviewed the transcripts for clarity and enhanced their readability. • Initial observations and thoughts were documented on paper.
Phase 2: <i>Coding</i> <ul style="list-style-type: none"> • Identify relevant, interesting, or meaningful segments thoroughly from the data. • Apply code labels for quotation-segments. • Collate code labels and compile them into relevant segments 	<ul style="list-style-type: none"> • Identified, underlined, and marked interesting and relevant segments of the data in Atlas.ti program. • Applied code labels for quotation-segments, resulting in the creation of 189 codes.

<p>Phase 3: <i>Generating initial themes</i></p> <ul style="list-style-type: none"> • Compile codes that seem to share a core idea or concept. • Develop preliminary themes that encapsulate the data and respond to the research question and objectives. 	<ul style="list-style-type: none"> • Identified code groups from the initial 189 codes → 12 code groups/ preliminary themes created. • After first round of coding, the interviews are reviewed again, notes taken to check code groups make sense. Notes were documented in a Word document.
<p>Phase 4: <i>Developing and reviewing themes</i></p> <ul style="list-style-type: none"> • Assess the fit of candidate themes, check that the themes make sense in relation to the research questions. • Re-arranging or collating themes together or new themes might be created. • Consider the relationship between the themes 	<ul style="list-style-type: none"> • Assessing preliminary themes, to ensure that they make sense in relation to the research questions. • Merging and re-arranging existing preliminary themes into themes and creating.
<p>Phase 5: <i>Refining, defining and naming themes</i></p> <ul style="list-style-type: none"> • Refine themes to align with the research aim and questions. • Creating theme names 	<ul style="list-style-type: none"> • Finalizing the themes and theme names, initiating the writing phase.
<p>Phase 6: <i>Writing up</i></p>	<ul style="list-style-type: none"> • Transferred the findings from Atlas.ti program and the notes from the separate Word document into the original thesis document, and then started the discussion on the results and conclusions.

The thematic analysis began with an in-depth review of the transcripts to improve their readability, a crucial step that laid the groundwork for the entire analysis process. This initial review was complemented by the documentation of observations and thoughts on paper, creating a preliminary framework that would guide the following more detailed examination of the data.

In the next phase, utilizing the Atlas.ti program, a detailed examination of the data is conducted, identifying, highlighting, and marking segments that were either interesting or relevant. This process involved the application of codes to these segments, resulting in the creation of 187 distinct codes. This coding not only organized the data but also began to unveil the underlying patterns and themes inherent in the participants' responses.

Table 3. Codes and Preliminary Themes

Codes	Preliminary themes
<i>Awareness of SDGs among individuals Increased training on the SDG subject SDG knowledge and awareness disparity</i>	Awareness, education, training, and capacity building
<i>Broad concept -- challenges Challenges in localization of SDGs Challenges in strategic integration of the SDGs Visibility and priority challenges of SDGs on strategic planning</i>	Challenges and conflicts
<i>Collaborative sustainability efforts Support from other cities</i>	Collaboration and support
<i>Continuation of the SDG goals SDG overarching theme in the organization What is the future of SDGs</i>	Future orientation of sustainability initiatives
<i>Changes in the implementation level Enhanced awareness through SDG integration New collaborations Shifts in priorities and decision-making processes</i>	Influence of and changes due SDG integration
<i>International engagement through VLR</i>	Global involvement and recognition
<i>Customizing the SDGs to fit local context Localization challenges Maintaining local identity in SDG strategies</i>	Localization and Customization of SDGs
<i>Common language in sustainability issues Motivation producing the VLR VLR supportive tool</i>	Motivation and Role of the VLR
<i>Impacts of national politics on sustainability initiatives Influence of Political Dynamics on Sustainability Strategy Local Government Act</i>	Political Dynamics and Sustainability Strategy
<i>Concrete operational impacts of SDG integration Incorporation of the SDGs into the strategy Incremental SDG integration SDG analysis tool SDGs as a framework</i>	Strategy and Integration of the SDGs
<i>Long-standing commitment to sustainability Long-term strategy Mandate for sustainability</i>	Sustainability as a core value and process
<i>Implementation of various tools Use of SDG tools in operational work</i>	Tools and resources

The coding efforts led to the identification of 12 code groups (see above table 3). These groups served as preliminary themes, synthesizing the data into broader categories that captures the core ideas and patterns emerging from the analysis. A subsequent review of

the interviews was conducted after the initial coding was completed with the focus on ensuring the coherence of these code groups, further refining the analysis. The analysis progressed with merging and rearranging of the preliminary themes into a finalized set of themes, as detailed in Table 4. This step included the creation of new themes and splitting the preliminary themes into multiple themes, ensuring that the final themes reflected the depth and complexity of the participants' experiences comprehensively and are aligned with the research aim and questions.

Table 4: *Finalized themes*

Preliminary themes	Finalized themes
<i>Sustainability as a core value and process</i> <i>Localization and customization of SDGs</i> <i>Collaboration and support</i> <i>Political dynamics and Sustainability strategy</i> <i>Awareness, education, training, and capacity building</i> <i>Tools and resources</i>	Strategic Integration and Implementation of SDGs
<i>Challenges and conflicts</i>	Challenges and Conflicts
<i>Influence of and changes due SDG integration</i> <i>Political dynamics and Sustainability strategy</i>	Influence and Changes due to SDG integration
<i>Motivation and Role of the VLR</i> <i>Global involvement and recognition</i> <i>Collaboration and support</i>	Role of VLR
<i>Political Dynamics and Sustainability Strategy</i> <i>Future orientation of sustainability initiatives</i> <i>Tools and resources</i>	Future Orientation of Sustainability Initiatives

The final phase involved writing, where these refined themes were articulated into a structured narrative and integrating the findings into the thesis. Throughout this process, the focus remained on ensuring that the themes accurately reflects the data and contributes to meaningful insights to the research objectives, ultimately facilitating a comprehensive understanding of the studied phenomena.

3.6 Ethical considerations

Creswell & Creswell (2018) emphasize the importance of thorough consideration of ethical dimensions throughout the entire research process. This study follows the guidelines set forth by the Finnish National Board on Research and Integrity (TENK) (2019) and the guidelines from the Faculty of Management and Business at Tampere University.

In preparing this thesis, all utilized resources were verified as academic through the use of peer-reviewed articles and academic books, all cited according to the APA 7th editions referencing style. Furthermore, I take full responsibility of this written text, ensuring that it has not been produced by AI. Additionally, necessary permissions were obtained from both cities involved prior to initiating the study.

In alignment with TENK guidelines (2019), participants were informed before data collection that their involvement was voluntary, with the right to decline or withdraw consent at any time. They were also briefed on the research's nature, how their personal data would be handled, and the overall conduct of the study. To affirm comprehension and consent, participants were provided with a consent form outlining these rights (see Appendix X), including assurance of confidentiality in line with TENK guidelines.

Pre interview, participants received the questions, allowing them time to prepare, if wanted. Consent for both participating in the interview and recording it was obtained, with a commitment to maintain the confidentiality of the interview records, which will be deleted by November 2024, following conclusion of the study.

The analysis phase involved employing scholarly methods and practices to guarantee the integrity of the research, with a strict commitment to maintaining the anonymity of all participants. The raw data was handled with confidentiality, ensuring that it would not be publicly accessible.

4 FINDINGS

This chapter identifies the main findings from the collected data. The findings have been divided into five main themes that were produced during the thematic analysis. The five main themes are: 4.1. advancing sustainability and the integration of the SDGs, 4.2. role of the Voluntary Local Review, 4.3. impact and transformation of the SDG integration, 4.4. challenges with the SDG integration and 4.5 future directions in SDG integration.

4.1 Advancing sustainability and the integration of the SDGs

This sub-chapter explores the methods how two Finnish cities have integrated the SDGs into their strategic work. Both cities, with an extensive history in sustainable development, employ a variety of tools and methodologies to guide the integration of the SDGs into their strategies. Their approaches in integrating the global goals range from integration of the SDGs into the budget evaluation to operational planning, demonstrating a thorough effort to align the global goals and local initiatives. Despite these efforts, there are noticeable differences between the cities and both cities encounter challenges in the integration process.

Given the long-standing significance of sustainable development, it was considered crucial to explore the nature of sustainability initiatives prior to the adoption of the SDG framework within the strategies of the researched cities. The gathered data revealed that both cities indeed have a deep-rooted tradition of incorporating sustainable development principles into their city governance frameworks. This integration has evolved through various phases and global initiatives, such as in Helsinki leading to the formulation of local sustainability agendas as a cornerstone of their overall strategy. Following this, specific subsidiary programs were launched, such as climate initiatives, which served as vehicles for managing sustainability efforts. As stated in below quote:

We actually have a very long tradition with sustainable development issues, in that over 20 years ago, we created our first local agenda for sustainable development. Even then, it was part of our strategy, and afterwards, we perhaps moved more towards specific sub-programs. There were initiatives like a climate program and various other sub-programs, and we perhaps began to lead sustainability efforts more through them.

But indeed, from that point on, sustainability themes have somehow always been visible in our strategy.¹(14)

Similarly, Tampere has incorporated range of programs, steps, and international frameworks towards their sustainability efforts. This evidence underscores a longstanding commitment to incorporating sustainability themes into their strategic management and planning. Additionally, it was highlighted as following I3 *“Sustainable development comes from the Local Government Act... it has been recorded in our strategy and documents for years in such a way that we promote sustainable development; there have been various phases in this regard.”²* emphasizing the significant role of the Local Government Act (in Finnish Kuntalaki) guiding and mandating local governments to promote sustainable development and solutions.

In recent strategy cycles, both cities have seen the concept of sustainable development progress through the integration of the SDGs into their strategic management processes. As it was pointed out by interviewee I4 *“Currently, it first and foremost grants the mandate for promoting overall sustainability in accordance with the SDGs.³”* that the strategy offers a mandate for pursuing sustainability in line with SDGs. This perspective was reinforced by two other interviewees who observed that the strategic documents formally acknowledged the commitment to the SDGs. Furthermore, this commitment to the SDGs and Agenda 2030 is documented in the strategic documents of both cities and is underscored in the mayor’s foreword, underscoring the cities’ dedication to sustainable development. As it can be depicted from this quote *“It is recorded in the strategy and the mayor’s foreword, and from there you can find the SDGs, and it describes what the SDG goals are.”⁴*

¹ *meillä on siis kestävän kehityksen asioista tosi pitkät perinteet, että meillä on itse asiassa on yli 20 vuotta sitten tehtiin ensimmäinen tällöinen kestävän kehityksen paikallisagendan työ ja jo silloin se oli meidän strategiassa ja sitten sen jälkeen menttiin ehkä enemmän tällöisiin osaohjelmiin. Tuli niin kun ilmasto ohjelma ja erinäisiä tällöisiä osaohjelmia ja lähdettiin ehkä sitä kestävyttä johtamaan enemmän niiden kautta, mutta kyllä sieltä ihan niin kun sieltä lähtien ne kestävyys teemat jollain tavalla on aina näkynyt strategiassa.*

² *kestävä kehitys se tulee sieltä kuntalaista... se on sillä tavalla ollut kirjattuna meidän strategiaan ja asiakirjoihin vuosikausia, että edistämme kestävää kehitystä, näin siinä on ollut sitten erilaisia vaiheita*

³ *Tällä hetkellä, että se ensinnäkin antaa sen niin kuin mandaatin siihen SDG mukaiseen ehkä tällöiseen kokonaiskestävyyden edistämiseen*

⁴ *se on kirjattu sinne strategiaan ja pormestarin esipuheeseen ja sieltä löytyy ne SDG:t ja siinä kerrotaan mitä on SDG tavoitteet*

Understanding the interviewees' perspectives on how the city's strategy influences sustainable development was crucial for assessing the integration's depth and effectiveness with the SDGs.

The interviews revealed that both cities recognize their strategies as effectively guiding the implementation of the SDGs. Helsinki, in particular, has been engaged with the SDGs for a longer duration. Initiating efforts to enhance the role of cities in achieving the Agenda 2030 and in previous strategic period, though the SDGs were not formally incorporated into the strategy at that time. Currently, in the ongoing strategic period, the strategy is actively evaluated and advanced with a focus on the SDGs. However, interviews with individuals less involved in the strategic operations and the SDGs, highlighted varying levels of visibility and emphasis on the SDGs within the strategy, as shown in below quotes:

They (the SDGs) are visible there in the strategy, at an OK level, and the sustainable development goals are there, but perhaps that emphasis on the core essence of the sustainable development goals could still be stronger.⁵ (I6)

I can't say exactly how, but there are themes related to climate change and social exclusion, for example.⁶ (I1)

Conversely, Tampere has, for the first time, integrated the SDGs into its strategic management and planning within the current strategic period known as "Tekemisen kaupunki". According to the interviewees, the city aimed to weave the SDGs into its strategic framework, ensuring that the promotion of the strategy simultaneously advances the SDGs. Interviewee I2 emphasized that the belief of embedding the SDGs within the city's strategy represents the most effective approach to achieving their sustainability objectives, as stated below:

We believe that by integrating the sustainable development goals into our strategy, it is the most effective way to further our sustainability objectives.⁷ (I2)

⁵ ne (SDG:t) näkyy siellä strategiassa, ihan OK tasolla ja kestävän kehityksen tavoitteet siellä, mutta ehkä se sellainen niin kun painotus tavallaan niiden kestävän kehityksen tavoitteiden tavallaan ytimessä olemisesta niin voisi olla vielä vahvempi.

⁶ en nyt suoraan osaa sanoa, että miten tarkasti, mutta onhan siellä teemoja, vaikka ilmastonmuutokseen ja syrjäytymiseen liittyviin

⁷ Me uskotaan, että nivomalla se siihen meidän strategiaan kestävän kehityksen tavoitteet, niin se on kaikkein vaikuttavin tapa sitten vielä meidän kestävyystavoitteitamme eteenpäin.

*With the latest strategy, it is perhaps the strongest, as we have identified from the strategy's contents those UN sustainable development goals that our strategy, in particular, advances further.*⁸ (I5)

In exploring the integration of the SDGs into the strategic management of the cities, both Tampere and Helsinki reveal various approaches adopted. Both cities have adopted the SDGs by employing various tools and methodologies to ensure that the se global objectives are localized and aligned with the city's strategic goals and objectives.

Helsinki has undertaken various measures to integrate the SDGs into the strategic management and planning, showing commitment to sustainable development across different sectors of the city's administration and activities. They have introduced an SDG analysis in which all the city level programs are evaluated to determine which SDG goals are promoted by each *"we have utilized an SDG analysis during this strategic period for all city-level programs, meaning that a certain program or plan is evaluated in terms of which SDG goals it promotes"*⁹ (I4). Interviewee I4 remarked that this tool has been highly effective for analyzing the SDG perspectives integrated into each specific program. Similarly, another interviewee from another division highlighted that the SDGs serve as a framework through which activities can be and are mirrored within the city's work:

*to now examine this entirety through the UN's sustainable development goals and to start refining what that means for our sector. And in that sense, they are very much at the core or in the background all the time, and sort of a mirror to then ensure for oneself whether these matters have been taken into account...*¹⁰(I6)

This shows that the SDG framework has integrated and expanded to different divisions. However, it is important to note here that the findings also reveal variability in how the SDGs are emphasized and integrated into individual work positions. While some interviewees report a strong presence of SDG integration in their work, others perceive the SDGs as a sub-theme within the city's strategy, expressing a desire for a more concrete incorporation

⁸ *Uusimman strategian myötä, niin se on ehkä kaikkein vahvimmin eli meillähän on siellä tunnistettu strategian sisällöistä ne YK:n kestävän kehityksen tavoitteet, joita se meidän strategiamme, niinku erityisesti vielä vie eteenpäin.*

⁹ *käytössä tällainen SDG analyysi mitä me ollaan tällä strategiakaudella kaikille semmoisille kaupunkitasoisille ohjelmille tehty eli siinä tavallaan arvioidaan joku tietty ohjelma tai suunnitelma, että mitä SDG tavoitteita se edistää*

¹⁰ *tarkastella nyt näiden YK:n kestävän kehityksen tavoitteiden kautta tätä kokonaisuutta ja lähteä vähän tarkentaa sitä, että mitä se meidän toimialalla sitten tarkoittaa. Ja tota, että siinä mielessä ne on hyvinkin siinä ytimessä tai siellä taustalla koko ajan ja tavallaan semmoinen peili mihin sitten niin kun itsekin vielä varmistaa että onko nää asiat huomioitu...*

of these goals into their work responsibilities. This variability underscores the ongoing journey towards fully embedding the SDGs into all aspects of the city's management and operations.

Furthermore, Helsinki has evaluated their budget through the SDGs, broadening the targeting of these goals and making the approach more versatile and comprehensive. This shows that the SDGs influences the strategic management as well as the operational processes in the city. Additionally, one interviewee remarked that Helsinki's budget for the year 2024 has been transferred into a new tool that 'maps' or outlines which SDGs it promotes and supports, introducing a new element into the SDG integration process "*our budget goals for the year 2024 have been transferred to a new LIST tool, where it has also been possible to 'map' those SDG goals. However, it might be that this came as a new element, but there hasn't been much training on it, either... perhaps identifying the SDGs is a bit challenging.*"¹¹ (I4). However, this tool is still in the early stages of implementation and has not yet achieved seamless operations. The challenge of pinpointing the SDGs within the budget persists, primarily due to current shortfall in training for using the tool. Furthermore, it was pointed out by an interviewee that it is visible how the SDGs have strengthened in the finance and planning department operations, "*has been strengthened... in the operations of our finance and planning department.*"¹² (I1).

An interesting shift was noted by interviewee I6, who mentioned a transition from solely environmental management to a broader adoption of the SDGs as the basis for their division's work. This shift from ecological goals to more inclusive SDG framework signifies a holistic approach to sustainable development. Furthermore, other divisions also have started to identify work towards their central SDGs, showcasing a decentralized effort to integrate these goals across various sectors. Which was emphasized as following by I4:

In the urban environment division, which is very important and significant, they have their own sustainability management initiative underway, and they are strongly

¹¹ *meidän talousarvio tavoitteet on niin, kun nyt 2024 vuodelta viety semmoisen uuteen list-työkaluun niin myös siellä on nyt voinut tavallaan 'mapata' niitä SDG tavoitteita, mutta se on ehkä sellainen, että se tuli sellaisena uutena elementtinä, mutta sitä ei ole ehkä niin kauheasti koulutettuja ei myöskään, ...ehkä se SDG:n tunnistaminen on vähän haastava*

¹² *on vahvistunut ... tuossa meidän talous ja suunnitteluosaston toiminnassa.*

*advancing it... The Social Services, Health Care and Rescue Services Division has now created their first sustainable development program.*¹³ (I4)

Additionally, data revealed that the SDG integration is also expanded to city's public enterprises and corporations that have implemented their own SDG-based sustainability programs which further emphasizes the importance of these goals in the operational strategies of different city sectors.

Conversely, Tampere has recognized 10 SDGs within its current strategy, and these goals have been localized to Tampere's context. Tampere has ensured that the SDGs are just not included but are central to the strategy's implementation, reflecting deep commitment to aligning the global goals. I5 noted during the interviewee that Tampere discussed that they would have structured their current strategy through the SDG goals, however this was not seen as effective or reasonable, as I5 stated it would have made line management more difficult and fragmented:

*We have identified from the contents of our strategy those UN sustainable development goals that our strategy, in particular, takes forward... we even considered having these UN sustainable development goals structure our entire strategy, but concluded that it might not be practical for several reasons, especially when considering line management and the fact that it tends to fragment things quite a bit*¹⁴ (I5).

Furthermore, as Tampere's strategy identifies the UN's SDGs, the wording has been made local, this was highlighted by all interviewees from Tampere throughout the interviews that the SDGs and specifically the SDG terminology has been adapted to Tampere, made the wording better fit to the local context, 'tamperelaisella sanoituksella' (in English Tampere-specific wording). Stated as following by interviewees:

*The way sustainability is articulated in our strategy, from various perspectives, comes with that Tampere-specific wording, not directly using the UN's wording, although the key SDG goals identified there, which are reflected in the strategy and are being advanced, are indeed recognized but the wording is truly local.*¹⁵ (I3)

¹³ kaupunkiympäristön toimialalla, joka on tosi tärkeä ja merkittävä niin heillä on oma tämmöinen heidän kestävyysjohtamisen työ käynnissä ja he vie sitä vahvasti eteenpäin ja ...sotepe-toimiala teki nyt ensimmäisen niin kun kestävä kehityksen ohjelman tässä

¹⁴ meillä on siellä tunnistettu strategian sisällöistä ne YK:n kestävä kehityksen tavoitteet, joita se meidän strategiamme, erityisesti vielä vie eteenpäin...mietittiin jopa, että meillä olisi nää YK:n kestävä kehityksen tavoitteet, että me jäseneltäisiin koko strategiamme niiden kautta, mutta todettiin, että se ei ehkä ole toimiva monestakaan syystä, sitten kun lähdetään miettimään sitä linjajohtamista ja muuten että se pirstaloittaa aika paljon

¹⁵ kestävyden sanoitus mitä meillä siellä strategiassa sitten on näistä eri näkökulmista, niin se tulee sillä Tamperelaisella sanoituksella, että ei suoraan YK:n sanoituksella vaikka siellä onkin tunnistettu ne keskeiset SDG tavoitteet jotka siinä strategiassa heijastuu ja joita viedään eteenpäin, mutta sitä sanoitus on tosiaan paikallinen.

*We hold on to that Tampere-specific wording and the Tampere continuity in our strategy as well.*¹⁶ (I2)

This signifies an approach where the SDGs serve as guiding factors in the strategic management without being directly linked in a restrictive manner.

Nonetheless, it's crucial to acknowledge, as highlighted by an interviewee, that the strategy has not been prepared on the basis of the SDGs, but developed on the basis of changes in the operating environment and an analysis of how the world is changing and how Tampere must take this into account. This approach underlines Tampere's proactive stance towards adapting to global shifts and challenges, ensuring that its strategic direction remains relevant and effective in addressing both local and global concerns.

In its strategic management, Tampere has utilized several tools to integrate the SDGs effectively. Tampere has different strategic management tools: separate (in Finnish erillisohjelmat) and development (in Finnish kehitysohjelmat) programs. Within these both programs the SDG integration has begun. For the separate programs that delve into specific strategic themes, an analysis canvas or tool was created in collaboration with six biggest cities in Finland. Interviewee I3 explained that the tool helps in understanding which SDGs are promoted by a specific program, marking a new approach in integrating these goals. Initially the canvas has been used retrospectively, however there is an aim to employ the analysis canvas proactively in future program development to enhance SDG integration and comprehension.

For the development programs which are broader entities extending across multiple service areas, Tampere has begun piloting with two new initiatives to explore what sustainable development tools that could be integrated and what SDGs can be integrated into the programs' goals. Which was remarked by interviewee I2 as following:

we're starting to pilot with them how we could utilize our sustainable development tools in the process of forming the major impact objectives for the development program...

¹⁶ pidetään kiinni, että se on meillä se Tamperelainen sanoitus ja se Tamperelainen jatkumo myöskin meillä strategiassa

how the sustainable development goals are integrated into the goal-setting process¹⁷(I2)

One interviewee emphasized that the aim of the piloting and integration of the SDGs into the development programs is to reach a point in where the SDGs are recognized within the programs. This recognition would then guide how Tampere can embody these goals in its strategic efforts, gradually advancing further along this path. As noted by interviewee I5 “*we're gradually adopting the mindset that these goals would be identified, and through this, we'd achieve a steering effect on how we also concretize our strategy, moving further and further along that path¹⁸.*” (I5). Interviewee’s emphasis on recognizing and integrating the SDGs into development programs reflects a strategic approach aimed at aligning Tampere's actions with global sustainability objectives, fostering a systematic and coordinated effort towards long-term progress.

Moreover, like in Helsinki, the integration of the SDGs is visible in the budget document of Tampere, which is a central guide for the city’s action, evaluates and visually highlights which SDG goals it promotes, a process described as ‘tapping’. This visual identification of the SDGs aligned with the city’s budgetary priorities facilitates a clearer focus on sustainability goals. As stated by I2:

in our budget... by major priority areas, it has been identified which of our goals promote which UN goals, so in that sense, when we talk about tagging, we have identified and visually presented that entirety.¹⁹

The data revealed that Tampere actively advances its sustainability initiatives via its development programs while also motivating external stakeholders to embed SDGs and sustainable practices into their activities. A prime instance of such initiatives is Tampere’s ‘Carbon Neutral Actions’ (in Finnish Hiilineutraaleja tekoja) program, designed to inspire other entities to strive toward achieving carbon neutrality.

¹⁷ *lähdetään heidän kanssa nyt pilotoimaan sitä, että mitä me meidän kestävän kehityksen työkaluja voitaisiin hyödyntää siinä kun kehitysohjelmalle nyt lähdetään muodostamaan niitä isoja vaikuttavuustavoitteita..., että miten sinne mukaan nivotaan tavoitteen asetantaan sitten kestävän kehityksen tavoitteet*

¹⁸ *aletaan pikkuhiljaa sitä sellaista ajattelua, että nää tunnistettaisiin nää tavoitteet ja sitä kautta saataisiin sitä ohjausvaikutusta sitten siihen, millä tavalla me myös konkretisoidaan sitä meidän strategiaamme, että mentäisiin pidemmälle ja pidemmälle siinä polussa*

¹⁹ *meillä löytyy talousarviosta ... isojen painopistekokonaisuuksittain on tunnistettu sitten, että mitä tavoitteita nämä tota nämä meidän tavoitteet edistävät, mitä YK tavoitteita nämä meillä edistävät, elikkä me ollaan sillä tavalla, kun me puhutaan täppäämisestä, että me ollaan siinä tunnistettu ja tuotu visuaalisesti sitten esillä se kokonaisuus.*

These actions made by both cities show the progress that both cities have made towards integrating the SDGs into their strategic management and operations. The data showcases a dynamic and evolving commitment to sustainable development. Both cities have localized the SDGs by altering the wording of the global goals to the local context to ensure that they integrate well with the strategic objectives and priorities. However, both cities unveil areas in need of enhancement such as boosting the visibility of the SDGs within the city's strategic frameworks, acknowledging that the integration of the SDGs is still at a nascent stage and progressing gradually, as underscored by several interviewees. This shared path underscores a broader recognition of the SDGs as not just aspirational targets but as actionable guides that inform and shape local governance strategies, marking both cities' journeys towards sustainability as ongoing and reflective of a commitment to global objectives, albeit with room for further refinement and acceleration.

4.2 Role of the Voluntary Local Review

In this sub-chapter, I will discuss the evolving role of the VLR in integrating and advancing sustainability. Initially, the VLR is used to showcase the cities' dedication to the SDGs. Moreover, the role has expanded into a tool for comprehensive sustainability assessment and strategic guidance, with slight variations between the two cities examined. The VLR has an influence in fostering internal and external dialogue and has a vital role as a tool for evaluation and support, rather than a directly influencing strategic management. The experiences from these cities demonstrate the growing importance of the VLR in local governance, enabling a deeper understanding of sustainability challenges and opportunities.

Helsinki has already produced several VLRs, with the motivation for this report evolving over time. Initially, the primary aim of the first VLR was to introduce an international perspective, emphasizing the critical need for enhancing the role of cities in achieving the SDGs. An interviewee reflected, *“when we started this during the previous mayor's term, Helsinki was among the very first cities to undertake such an initiative, and there was quite a bit of an international dimension to it. The mayor's idea was that the role of cities in the*

implementation of the UN's goals needs to be emphasized"²⁰. This response echoes the broader purpose behind Helsinki's VLR efforts, showcasing a dedicated commitment to the SDGs. As well as highlights Helsinki's pioneering role in integrating the SDGs into the local governments.

Over time, the role of VLR in Helsinki has evolved from merely reviewing strategies to providing a comprehensive framework for assessing the city's sustainability efforts. As remarked by an interviewee:

*It serves as a certain kind of evaluation framework, and now, internally, its significance has deepened for us from initially just examining our strategy. Now, we have aimed to examine our operations more broadly.*²¹ (I4)

This expansion underscores the VLR's growing importance as a tool for holistic assessment in Helsinki's pursuit of sustainability and achieving the SDGs at the local level.

The data revealed that the VLR plays a crucial role in addressing urban sustainability challenges, enhancing both internal and external dialogue. The VLR serves as a universally understandable framework for discussing sustainability issues within urban settings. In the context of Helsinki, the VLR is primarily aimed at bolstering strategic management processes, providing valuable insights into the city's current sustainability status, and identifying areas for further improvement. An interviewee pointed out the VLR's role in leadership support, stating it offers "*it is a support for management in the sense that it would provide guidance and information on how we are currently doing and what we could perhaps further advance in sustainability matters.*"²². This emphasizes the VLR's function as a comprehensive sustainability report for cities, underscoring its importance in guiding and informing city leadership about sustainability progress and potential directions for advancement.

Despite the VLR's growing importance in Helsinki's approach to sustainability, its awareness and application appear to be concentrated among those directly involved in strategic or

²⁰ *kun edellisen pormestarin aikana lähdettiin tähän ensimmäistä tekemään ja silloinhan Helsinki oli ihan ensimmäisten kaupunkien joukossa ylipäätään tekemässä tämmöistä, niin siinä oli aika paljon ehkä sitä kansainvälistä ulottuvuutta ja pormestarin ajatus oli se, että kaupunkien roolia tässä nimenomaisesti YK:n tavoitteiden toimeenpanossa pitää nostaa*

²¹ *se toimii tietynlaisena arviointi viitekehysenä ja nyt sen niin kun ehkä silleen meillä sisäisesti sitten sen merkitys on vähän syventynyt sitten siitä, että alkuun me tarkasteltiin vaan meidän strategiaa. Nyt me ollaan pyritty tarkastelemaan laajemmin meidän toimintaa*

²² *johtamisen tuki siinä mielessä, että se antaisi sitten niitä evästyksiä ja tietoa siitä, että miten meillä tällä hetkellä menee ja mitä me ehkä voisimme tässä kestävyysasiassa viedä eteenpäin*

SDG-related activities. One respondent's initial unawareness of the VLR underscores a potential shortfall in its distribution or emphasis outside the immediate sphere of sustainability efforts, suggesting that its reach may not fully extend to departments or roles less engaged with sustainability themes. This indicates a wider acknowledgment of the SDGs, yet it also points to possible communication gaps within the city administration. Interestingly, even those not directly engaged with the VLR were aware of its significance and its influence on the city's strategic direction, suggesting that the report's impact on strategic management practices might be broader than initially apparent.

The data showcased that the VLR has been incorporated into the strategy's mid-term evaluation, emphasizing the increasing role of the VLR in the city's strategic processes. This was underscored by two interviewees:

*It was part of our strategy's mid-term evaluation, and now, as we conduct the final evaluation of this strategy period, the goal is again to link the sustainability assessment to it*²³ (I4)

*In the mid-term review of the strategy, we also took into account the results of the VLR at the city level, and those messages were also harmonized by us when these two assessments were conducted simultaneously.*²⁴ (I6)

However, it was noted that it is hard to pinpoint the direct impact of it on strategic management. It was remarked themes from previous VLR had been integrated to the strategy, and various departments had initiated sustainability practices. This indicates that while the VLR's influence might not be directly observable, it is a driver for change as stated by I4 *"it has certainly been such a driver in that"*²⁵. Moreover, the VLR functions as a pivotal support tool aligning strategic planning with the SDGs, effectively bridging the gap between policy and sustainability goals.

Additionally, it was highlighted that the VLR has prompted on the formation of the SDG workgroup, and has advanced the knowledge base, evidencing the beneficial impact.

The role and influence of the VLR in Helsinki has deepened over time, from merely reviewing strategies to acting as a comprehensive framework for evaluating sustainability efforts. This

²³ *oli osa sitä meidän strategian puoliväliarviointia ja nyt sitten kun tehdään tätä tämän loppu strategiakauden päätös arviota, niin tavoitteena on nyt taas sitten linkittää se kestävyysarvio siihen*

²⁴ *meillä huomioitiin siinä strategian puoliväliarviossa myös tän VLR:n tulokset kaupunkitasolla ja niitä viestejä meiltäkin yhdenmukaistettiin sitten kun näitä kahta arviota tehtiin samanaikaisesti*

²⁵ *se on ollut varmasti semmoisena driverina siinä*

shift reflects the VLR's growing importance as a tool for holistic assessment, enabling broader examination of the city's activities. The VLR not only supports strategic management by providing insights into Helsinki's sustainability status but also identifies areas for improvement, thus aiding city leadership in navigating sustainability challenges.

While Tampere has embarked on its journey with a single VLR, the data revealed that the VLR serves a concrete manifestation of Tampere's commitment to the SDGs, similarly to Helsinki. In Tampere, this commitment was initially recorded in their strategy and mayor's foreword. However as one interviewee pointed out, producing a VLR has become a "*a general method to further strengthen the commitment to those goals at the city level has indeed started to be the preparation of the VLR assessment*"²⁶. This indicates that the VLR is not only formalized way of affirming a city's dedication to the SDGs but also aligns with a common practice among cities to underscore their commitments at the city level.

The VLR which was followed after the formation of their current strategy, served to elucidate the local SDG goals, marking a pivotal step in demonstrating the city's commitment not only to its local community and the UN, but also to the international community at large. This initiative is portrayed as a robust method of showcasing dedication to the SDGs.

The decision to produce a VLR in Tampere was shaped by the actions of other major Finnish cities that had already completed such reviews. While there was not an initial explicit wish from Tampere to undertake this process, the efforts of these cities created a context where Tampere recognized the value and perceived an emerging norm in demonstrating commitment through such reporting. This understanding, as noted by I2, suggested that at the top management level, participating in this form of reporting became seen as both an accepted and anticipated method of operation. This perspective reinforces the role of the VLR not just as a formal procedure, but as a strategic tool to visibly affirm Tampere's dedication to the SDGs, aligning with a broader national movement towards sustainability and accountability.

The VLR's function extends beyond mere declaration of commitment; it acts as a vital tool for external and internal communication. It enables cities to convey their efforts in advancing

²⁶ *yleistynyt tapa sitten vielä jollain tavalla vahvistaa se sitoutuminen niihin tavoitteisiin kaupunkitasolla on sitten tosiaan alkanut olla tää VLR arvioinnin laatiminen*

the SDGs externally, while internally, it serves as a reflection of strategic progress, translated into the language of the UN. One interviewee emphasized this dual role:

it is both an opportunity to communicate externally about how we are advancing the UN's sustainable development goals, and also a message to our staff as part of the strategy's progress, what it means when we translate it into UN language remains²⁷
(I2)

Furthermore, it was pointed out by several interviewees that the process of creating the VLR has fostered a unified language that resonates both within political and management spheres, enhancing the city's ability to articulate its sustainability endeavors in a manner comprehensible to external observers. This unification of language is crucial, as the external language of the SDGs and the VLR plays a central role in bridging the gap between the strategy's internal language and the global sustainability dialogue.

In conclusion, one interviewee identified three main reasons behind Tampere's choice to create a VLR: it serves as a catalyst for internal discussions, it aligns with the initiatives taken by other cities, and it enhances Tampere's engagement in global sustainability dialogues. These reasons underscore the VLR's significance in enhancing internal dialogue, aligning with broader municipal practices, and elevating the city's position within global sustainability discussions.

Building on the motivations behind Tampere's decision to produce a VLR, the influence of the VLR towards strategic management in the city further elucidates its role and impact. The VLR has facilitated a deeper understanding of the SDGs and their integration with the city's strategy. As highlighted by an interviewee "*the VLR report also provided, even though it is voluntary and informal, a process through which we were able to deepen our own understanding of the UN goals.*"²⁸. This process offered by the VLR report allowed for a more profound comprehension of the UN goals and their relevance to the city's strategic endeavors.

Despite its significant role in enhancing understanding, multiple interviewees emphasized that the VLR is not central to the strategy nor directly influences strategic management

²⁷ *se on sekä ulospäin mahdollisuus sitten kommunikoida siitä, että miten me edistämme YK:n kestävän kehityksen tavoitteita, sekä meidän henkilöstölle myöskin tää viesti osana sitä strategian edistymistä, mutta se että mitä se sitten jos laitetaan siihen YK:n kielelle niin mitä se tarkoittaa*

²⁸ *VLR raportti tarjosi myös semmoisen, vaikka se on vapaaehtoinen ja vapaamuotoinen, semmoisen prosessin, jonka kautta me pystytiin sitten syventämään sitä meidän omaa ymmärrystä niistä YK:n tavoitteista*

decisions. Instead, interviewees emphasized that the VLR serves as a support tool, conversation starter and an aid, facilitating discussions on sustainability themes among various actors. It was described as following: "*It is exactly the kind of supportive tool through which we have been able to, for example, engage in discussions with our different stakeholders about these sustainability themes.*"²⁹ (I3), "*Its value lies more in its ability to spark discussions and insights internal work*"³⁰(I5). This underlines the VLR's utility in fostering dialogue on sustainability issues and its value as educational material for individuals conducting SDG assessments of specific programs, helping them to understand both the global SDG targets and their local implications.

In essence, the VLR acts as a somewhat sustainability report for cities, encapsulating their endeavors and progress in achieving the SDGs. This complementary function of the VLR aligns with the city's broader goals of engaging in the international conversation on sustainability and aligning with practices observed in other cities, further positioning Tampere as a proactive participant in global sustainability efforts. Moreover, it was highlighted that the VLR lays the groundwork for next strategic rounds, indicating its critical role in shaping the future strategic directions and commitments towards sustainability.

Together, these insights underscore the nuanced role of the VLR in Tampere's strategic management, acting as a catalyst for deeper understanding and discussions around sustainability, rather than directly steering strategic management and decisions. The VLR not only aids in the current strategic management but also prepares the city for future sustainability challenges and opportunities, reinforcing its significance in the ongoing journey towards achieving the SDGs.

4.3 Impact and transformation of the SDG integration

Next, I will explore the impact of SDG integration on the strategic management and planning, along with the potential changes the cities are encountering. In Helsinki, the SDGs have reinforced a structured approach to sustainability, enhancing strategic discussions and operational practices towards a more holistic sustainability efforts. In contrast, Tampere is at

²⁹ *se on just semmoinen apuväline, jonka kautta me olemme voineet sitten esimerkiksi keskustelua käydä meidän eri toimijoiden kanssa näistä kestävyys teemoista*

³⁰ *Sen arvo on enemmän tässä niinku keskustelun herättäjänä ja oivallusta sisäisessä työskentelyssä*

an earlier stage, focusing on developing tools and fostering collaboration with emerging shifts in strategic priorities.

In Helsinki, the SDG integration into strategic framework has catalyzed a nuanced shift in the city's approach to sustainable development, despite the preexistence of sustainability within its strategic goals. The SDG framework has not only reaffirmed the city's commitment to sustainability but has also introduced a more structured and comprehensive approach to addressing global and local sustainability challenges.

Several interviewees noted that despite the difficulty in directly linking specific changes to individual SDGs, due to the city's longstanding commitment to sustainable development. The integration of these global goals has prompted a broader and more nuanced consideration of sustainability issues. Particularly, it has led to prioritization of issues such as labor-related exploitation and biodiversity, although it remains challenging to directly attribute these shifts to the SDGs. Furthermore, interviewee I6 emphasized a significant transformation: the collaborative advancement of the SDGs, suggesting a collective effort to move sustainability agendas forward.

A significant impact of the SDG integration has been the enhancement of strategic discussions around the cross-effects of different sustainability efforts which was noted by I4 *“the added value of the SDG framework is also that we would understand the cross-impacts and understand that they can be in conflict with each other, and perhaps this reconciliation and identification of conflicts have, in my opinion, started to be much more addressed.”*³¹. This suggests a move towards more interconnected and systemic thinking in policy-making and strategic planning. This is further evidenced by an increase in sustainability-related training, the formation of dedicated SDG workgroups, and the activation of broader sustainability thinking across different divisions. Such developments indicate a deeper, more holistic understanding of sustainability challenges and the complexities involved in addressing them.

The influence of the SDGs on Helsinki's strategic and operational processes is unmistakable. From the incorporation of new environmental and climate goals into the city's

³¹ *SDG viitekehys se lisäarvo mitä siitä saatu on myös se, että me ymmärrettäisiin ne ristikkäiset vaikutukset ja ymmärrettäisiin se, että tavallaan ne voi olla ristiriidassa keskenään ja ehkä sitä yhteen sovittelua ja ristiriitojen tunnistamista on musta lähdetty paljon enemmän tekemään*

budget to the evolution of city programs into more comprehensive and unified packages as remarked by interviewee I4:

Programs have perhaps become a bit clearer; they might have been able to be combined a bit, so that we have obtained such, perhaps, more impactful packages, which I also consider central³².

The budget targets are concrete example, so for us, last year or for this year, for the first time, for example, we got such a binding environmental and climate goal which has not been there before³³

This shows the SDGs have played a pivotal role in reshaping the city's strategic management and planning. This is further highlighted by the implementation of the "Learning Path for a Sustainable Future" (in Finnish *kestävän tulevaisuuden opinpolku*) program in early childhood education, with plans to extend it to primary education. Showcasing how the SDGs are being integrated into educational initiatives and action plans. This expanding influence is also evident in the proactive steps taken by different sectors to independently explore and address SDG-related challenges within their own operations, as noted by interviewee I4 and I6.

Moreover, the SDGs have strengthened the operations of the finance and planning department, embedding sustainable development more deeply into the city's core operational framework, as noted by I1 *"this has been strengthened in the operation of our finance and planning department"*³⁴. The active and invited participation of sustainability experts in decision-making processes marks a significant shift towards incorporating sustainability perspectives as a fundamental and valued part of policy formulation and strategic decision-making. This transformation indicates a move from treating sustainable development as an abstract idea to making it a central element of the city's strategic planning, goal setting, and daily operations. Furthermore, the findings indicate that integrating the SDGs has heightened people's awareness of sustainability. Interviewee I1 remarked on this increase in consciousness, describing it as a personal awakening to the perspective of sustainable development, saying, *"It has also been, in a way, an awakening for myself to this perspective of sustainable development."*³⁵.

³² *ohjelmat ehkä vähän tota selkeytynyt niitä on ehkä pystytty vähän yhdistelemään, että ollaan saatu semmoisia, ehkä vähän vaikuttavampia paketteja, niin se on musta kanssa keskeistä*

³³ *talousarvio tavoitteet on hirveän konkreettinen esimerkki, niin meillä viime vuonna tai tälle vuodelle saatiin ensimmäistä kertaa esimerkiksi sinne sitovana tällöinen ympäristö ja ilmastotavoite mitä ei ole ennen ollut*

³⁴ *tämä on vahvistunut tuossa meidän talous ja suunnitteluosaston toiminnassa*

³⁵ *onhan toi itsellekin ollut tavallaan tää myös herääminen tähän kestävän kehityksen näkökulmaan.*

Despite these advances, it is acknowledged that the full impact of the SDGs on Helsinki's strategic and operational landscape is yet to be fully realized. The ongoing evolution of the city's approach to sustainable development suggests that the SDGs serve as a catalytic framework, potentially accelerating the city's sustainability efforts in ways that may become more visible and pronounced in future strategic periods as discussed by interviewee I6. This underscores the anticipatory nature of the SDG impact, suggesting that their true value and influence lie in their potential to shape long-term strategic directions and operational practices in support of sustainable development.

In Tampere, the integration of the SDGs into the strategic management is at an early stage and is viewed as the initial step in a longer development trajectory *"We see this SDG integration into our strategic management and strategies as a kind of development trajectory"*³⁶(I2), with the first integration of the SDGs into the strategy and VLR have been produced. Similar to Helsinki, Tampere has not observed immediate or notable changes resulting explicitly from the SDG adoption, primarily because these efforts are still in their early stages, with expectations set on future strategic period to reveal the impact more clearly, as stated by interviewee I3 *"we have only just made the first version, so I believe that this SDG integration might be seen more strongly in the next phase, hopefully"*³⁷.

The approach to strategic planning in Tampere remains consistent, yet the integration of the SDGs has subtly shifted the wording and content of strategies to guide more strongly towards sustainability objectives *"That kind of usual, ordinary strategy work, but there, in a way, all the things about formulating the strategy and, well, the contents have perhaps been such that they more strongly guide towards sustainability"*³⁸(I3). This reflects a broader engagement with the SDGs, sparking the interest across various units within the city's administration to evaluate their work from the SDG perspective noted by several interviewees. Furthermore, it was noted by interview I5 *"people are very excited and see the importance of these matters."*³⁹, that there has been an increased interest in learning about the SDGs as well as understanding the importance of sustainability among staff.

³⁶ *nähdään tää SDG integraatio meidän strategiseen johtamiseen ja strategioihin vähän semmoisena kehityskulkuna.*

³⁷ *meillä on se eka versio vasta tehty niin, tämä SDG integraatio niin mä luulen, että se nähdään ehkä se seuraavassa vaiheessa ehkä vahvemmin, toivottavasti*

³⁸ *semmoista tavallista tavanomaista strategiatyötä, mutta siellä sitten tavallaan se kaikki asiat strategian sanoitus ja tota sisällöt on ehkä ollut semmoisia kestävyteen vahvemmin ohjaavia*

³⁹ *ihmiset on kauhean innostuneita ja nähdään tää asioiden tärkeys*

Furthermore, the integration has increased collaboration between other cities in regarding sustainability efforts. As remarked by I3, Tampere has developed new tools for integrating the SDGs into the strategic management, planning and operation of cities, in collaboration with the six largest Finnish cities:

Different tools that we have developed ourselves, especially in collaboration with other cities, now in cooperation with the 6 largest Finnish cities⁴⁰

This collaborative approach has not only enhanced the city's capacity to address sustainability challenges and shape its operational and strategic priorities but has also fostered the sharing of best practices and innovative solutions across municipal borders. Moreover, as highlighted by one interviewee, the integration of the SDG framework serves to amplify international cooperation efforts.

In addition to fostering collaboration, the use of various sustainability tools, such as the analysis canvas, which has seen increased application, indicates a shift towards viewing city programs and initiatives through the lens of the SDGs, however maintaining the local wording in the strategic work. This strategic reorientation enhances the visibility and importance of sustainability priorities within the overall strategy of the city. Such tools have not only facilitated a more structured approach to incorporating SDGs into daily operations but have also underscored the commitment to embedding sustainable development at the heart of city's planning and action. This nuanced approach reflects a broader, more integrated effort to align local initiatives with global sustainability goals, leveraging collective knowledge and resources to advance these aims more effectively.

In discussions with interviewee I5 regarding the impacts of SDG integration, it became clear that the SDGs have started to shape the sustainability approach at the implementation level, bringing added focus. I5 pointed out that the integration might have enhanced the visibility of certain strategic priorities within the strategy, as similarly observed by Helsinki. Yet, I5 emphasized the significance of addressing the underlying issues the SDGs aim to tackle, such as biodiversity, climate change, and social well-being: *"I think it's more important to identify the phenomena from the background, namely climate change, the challenge of biodiversity, and the increase in people's well-being challenges regarding social*

⁴⁰ erilaisia työkaluja, mitä me ollaan itse kehitetty muiden kaupunkien kanssa erityisesti, nyt 6 suurimman suomalaisen kaupungin yhteistyössä.

sustainability"⁴¹. Furthermore, they noted that while the SDGs serve as a useful tool at the implementation level, it's crucial for top-level management to focus on these underlying phenomena rather than the SDGs themselves.

Finally, Interviewee I2 highlighted the significant role of political influence in the adoption and integration of the SDGs within cities' strategic management. They underscored that the strategy reflects the council's will, as the council guides the strategy's direction. The emphasis on sustainable development and the SDGs ultimately depends on the current stance and priorities of the council and top management, as described by an interviewee:

*What must always be remembered is that our council directs our strategy, and then in every city, it may be that the role of sustainable development goals somewhat reflects the will of the top management and the council regarding certain themes.*⁴² (I2)

Tampere's journey towards integrating the SDGs into its strategic and operational framework is characterized by a focus on collaborative efforts, the development of new tools for sustainability, and an emerging shift in strategic priorities towards greater sustainability. While the full impact of these efforts is yet to be realized, the city's approach reflects a proactive and reflective stance on sustainable development, aligning with broader global efforts to achieve the SDGs, however maintaining their own Tampere specific wording.

4.4 Challenges of the SDG integration

This sub-chapter discusses the challenges of the SDG integration. The key issue arising for both cities is the meaningful integration and localization of the global objectives into the city's context. Furthermore, other challenges are faced such as conflicts between the SDGs and other strategic objectives, impact of political leadership and the influence of the political cycles on long-term planning.

Helsinki has encountered challenges during the SDG integration process. The task of localizing the SDGs has been complex since the global objectives do not seamlessly align into the context of the city. An interviewee highlighted that efforts to integrate the city's

⁴¹ tärkeämpää mun mielestä tunnistaa ne ilmiöt sieltä taustalta eli ilmastonmuutos, luonnon monimuotoisuuden haasteellisuus, sosiaalisen kestävyuden niin kun ihmisten pahoinvoinnin lisääntyminen.

⁴² Mikä aina tietysti täytyy muistaa se, että meillä valtuusto ohjaa meidän strategiaa ja sitten se on aina joka kaupungeissa voi olla että se heijastelee se kestävä kehityksen tavoitteiden rooli ehkä hiukan sitä, että minkälainen on se ylimmän johdon valtuuston tahtotila sitten myöskin tiettyjen tematiikkojen suhteen.

programs with these global goals have been neither straightforward nor simple, as there has been a need to identify how the SDGs fit within the city's strategic planning and management. The aim has been to ensure that the SDGs contribute meaningfully, beyond being an additional layer, by leading to the creation of concrete actions and measures. However, these efforts are hindered by varying levels of knowledge and awareness of the SDGs among people, impacting how seriously the goals are taken and the extent to which sustainable development is actively pursued.

Interviewees noted that Helsinki has faced some conflicts between the SDGs and other strategic objectives, an example was given of economic growth and nature value. This underscores the difficult balance between pursuing other strategic objectives and adhering to sustainability principles. Additionally, the cyclical nature of council terms and the varying priorities of political leadership were identified as obstacles, complicating long-term planning and consistent implementation of the SDGs. This challenge underscores the complexities of integrating global sustainability goals within local governance structures and political cycles.

Moreover, a challenge identified by interviewees was that the organization's desire to have clearer guidelines for effective implementation of the SDGs in the local context of Helsinki. This is a challenge due to the expansive and interconnected nature of the SDGs making concrete implementation challenging. Furthermore, the city's strategy to address sustainable development and the SDGs inherently contains conflicts due to its broad scope as remarked by an interviewee. The task resolving these conflicts falls predominantly to the implementation phase, where priorities are determined. This can lead to decisions that might not always be in perfect alignment with the overarching strategy potentially resulting in unpredictability and inconsistencies in how policies are executed. Recognizing this, top management has taken a proactive stance in addressing these conflicts to reduce inconsistencies. An interviewee expressed that there is a need for more open and inclusive internal discussions to better clarify objectives and interpretations. Such dialogue would ensure that all employees have a clear understanding of the strategic direction, thus fostering a more coherent and unified approach to implementing the SDGs.

The data revealed that in Tampere, integrating the SDGs into the strategic management has been relatively smooth, with few significant challenges. This may be attributed to the early stage of SDG integration. The main challenge identified is localizing the SDGs, a challenge

also encountered in Helsinki. This process requires considerable effort to adapt, link relevantly and interpret the goals from a local perspective as noted by interviewees. The global nature of the SDGs necessitates considerable effort in adaptation, identifying relevant links, and interpreting the goals from a local perspective. Specifically, issues arose from the lack of directly applicable indicators and objectives for local governments, with one interviewee noting that the global goals' lack of emphasis on specific themes that are locally significant are missing, such as sports or elderly. Despite these challenges, the necessity for collaboration among cities is emphasized, as all face similar challenges in adapting the SDGs to local context.

An interviewee pointed out that even though there were not specifically any challenges, it is and was important to approach the complex goals critically and creatively in order to effectively integrate them into the local context. Finding the balance between the global objectives and local needs was seen important. This balance has been a focus in Tampere, as reflected in throughout the chapter to translate global objectives into the local context, a point reiterated by interviewees.

Moreover, an interviewee noted the impact of political leadership, not directly labeling it as a challenge but as potential pressure on the integration of the SDGs and sustainability initiatives in the city, as observed in Helsinki. The extent and manner in which sustainability efforts are pursued can vary, significantly influenced by the priorities and the stance of the city's political leaders on such initiatives.

Interestingly, while specific challenges or pressures like localization and political influence are acknowledged, there seems to be a consensus that there is no direct conflict between the SDGs and Tampere's strategic goals. Instead, a recognition of the cross-effects and potential for strategic alignment suggests an attempt to harmonize local strategy with the SDGs. The data revealed that Tampere has organized seminars to explore the cross-effects, which demonstrates a commitment to understanding and addressing any complexities or conflicts between strategic goals and SDGs. This alignment is seen not only as a challenge but as an opportunity to use the SDGs as a tool for addressing and resolving strategic conflicts, fostering a more sustainable future. Instead, conflicts develop from the phenomenon itself and people's differences on the topic as stated by an interviewee *"it's not so much about conflicts arising from the SDGs, but more about the phenomenon that divides, for example, our politics, and they are not conflicts, but people have different*

*opinions*⁴³. This insight further underscores the nuanced nature of integrating the global goals within local governance, emphasizing the importance of dialogue and consensus-building in overcoming differences.

4.5 Future directions in SDG integration

This final sub-chapter explores the future of SDG integration as outlined by interviewees, underlining their aspirations and strategies for embedding these goals more deeply into the city's strategic work. It examines the identified challenges and opportunities, from setting long-term sustainability objectives to enhancing sustainability competency across various departments. Moreover, it addresses the broader implications of national policies and global frameworks on local sustainability efforts, underscoring the cities' proactive stance towards achieving a more sustainable future.

In Helsinki, the data revealed that multiple interviewees desire for the establishment of long-term goals alongside a continuity focus on the primary themes of sustainability for forthcoming strategic periods. This perspective underscores the importance of consistency and long-range planning in sustainability efforts. Furthermore, one interviewee voiced that they hope that the SDGs would serve as a foundational pillar in the city's strategic work.

One interviewee emphasized that Helsinki's aim in the future is to invest in competence development throughout the organization. The objective is to standardize sustainability knowledge and skills across various sectors, ensuring that all departments are not only aware of sustainability issues but also adept at managing them effectively. This initiative is particularly crucial because another interviewee expressed a desire for the SDGs to be more prominently integrated into their area of responsibility, stating, *"I hope that it would integrate even more sharply into this"*⁴⁴ (11). By addressing the current situation, where expertise in sustainability and the SDGs is fragmented, Helsinki aims to foster a more cohesive and knowledgeable organizational approach to sustainability. This strategy underscores the city's commitment to enhancing the visibility and impact of sustainability efforts across all areas of its operations.

⁴³ *ei ole niin kuin tästä SDG:stä aiheutuvia konflikteja, vaan enemmän siitä ilmiöstä, joka jakaa sitten vaikka meidän politiikkaa, eikä ne ole siis konflikteja vaan ihmiset ovat eri mieltä*

⁴⁴ *toivoisin että se tähän integroituisi vielä terävämmin*

Additionally, integration of sustainability training into the core processes such as economic planning, acquisitions and investments was highlighted as a crucial future plan. This strategy aims to bridge the gap in know-how, ensuring that sustainability considerations are woven into the fabric of everyday operations and decision-making processes within the city's governance.

The interviewees also expressed concerns about the alignment of national policies and the impacts of government programs on sustainability efforts of cities, as showcased by I6 *“for instance, the end of sustainable urban work and many good sustainability forums that have initiated this movement will no longer function in the same way.”*⁴⁵. They noted that these external factors do not always align with or support the cities' sustainability actions. However, it was acknowledged that cities like Helsinki have consistently been at the forefront of sustainability, demonstrating resilience and a proactive approach in overcoming challenges posed by wider governmental actions.

One interviewee emphasized the significance of maintaining the SDG reference framework well beyond the 2030 agenda, advocating for its global continuity rather than replacing it with a new set of objectives. This perspective underlines the importance of the SDG framework as we approach its designated end date. Influencing the extent to which cities like Helsinki integrate these goals into their strategies directly or opt to prioritize their unique sustainability targets. The interviewee further explained that a cautious approach to adopting the SDG framework over their local goals is partly due to the potential reluctance of political leaders to align with global standards, posing a risk of disconnection. Therefore, Helsinki aims to solidify its commitment to addressing sustainability challenges with or without direct reference to the SDGs, to ensure progress in its environmental and social objectives continues unabated. This strategic decision underscores the city's dedication to advancing sustainability, prioritizing actionable local goals while navigating the complexities of global and political influences on sustainable development.

Interviewees from Tampere discussed that the next steps for the city within the SDG integration is the implementation of the various tools across city programs to ensure that the integration of the SDGs happen in the implementation phase, recognizing the SDGs in the

⁴⁵ *esimerkiksi toi kestävä kaupunkityö loppuu ja monet sellaiset hyvät kestävä kehityksen foorumit, mitkä on nyt niinku tavallaan saanut tätä liikettä aikaiseksi niin niin ei enää sitten samalla lailla toimi*

early stages and being more proactive in it. Moreover, interviewees stated that there is a clear expectation that the role of sustainable development will gain even more emphasis in the next strategic period. Despite the acknowledgement that political perspectives might affect the depth of sustainability's incorporation, the trajectory towards its enhancement in future strategies is unmistakable. The quotes below illustrates this:

*definitely, the role of sustainable development strengthens*⁴⁶ (I3)

*the importance of the Sustainable Development Goals increases in the next strategy cycle regardless of our political situation*⁴⁷ (I5)

Additionally, the data revealed that Tampere has started to work together with group companies to develop their sustainability initiatives and reporting, as stated by interviewee I2 *"We have also strongly started the discussion on responsibility work and reporting on responsibility with our group companies"*.⁴⁸ This shows that Tampere strives for a comprehensive impact by integrating SDGs to all areas of its operations to promote sustainable development.

The data showcases that Helsinki and Tampere are setting benchmarks for the integration of the SDGs into local governance, underpinning their future strategies with a strong commitment to sustainability. By focusing on competence development, strategic planning, and innovative approaches to sustainability challenges, they exemplify how cities can lead in the global sustainability agenda. Despite facing potential challenges from national policies and the complexities of global frameworks, their proactive and holistic approaches ensure that sustainability remains at the core of their strategic operations. These cities are not just planning for a sustainable future; they are actively constructing it through informed, strategic actions today.

⁴⁶ *ehdottomasti tää kestävä kehitys niin kun sen rooli vahvistuu*

⁴⁷ *kestävän kehityksen tavoitteiden merkitys kasvaa seuraavan strategiakerroksella huolimatta siitä, mikä on se meidän poliittinen tilanne*

⁴⁸ *olemme vahvasti aloitettu meidän konserniyhtiöiden kanssa myöskin tää vastuullisuustyön keskustelu ja vastuullisuus raportointikeskustelu*

5 DISCUSSION

This thesis has explored how two Finnish cities, Helsinki and Tampere, have integrated the global sustainability objectives into their strategic management, simultaneously exploring the role of the VLR in the SDG integration process. In this section I will reflect on the findings from three different angles, the SDG integration: its impacts and challenges, the role of the VLR and finally the future of the SDGs and sustainability work within these two observed cities.

5.1 Integration of the SDGs: the impacts and challenges of the integration

In this subchapter, I will discuss the findings of how the two cities have integrated the SDGs into their strategic management and planning. This chapter will underline the different approaches taken by each city in aligning their city's strategic objectives with the global sustainability objectives, emphasizing the importance of local governance in advancing sustainable development. Furthermore, I will disclose impacts and challenges of the SDG integration.

Zeemering (2018) emphasizes that local governments need to focus on sustainability integration into the strategic planning processes to ensure the promotion of sustainable development. Both cities show their commitment towards sustainability and the SDGs within their strategic documents and mayors foreword as the findings revealed. This indicates that both cities have incorporated sustainability initiatives within their strategic work, a direction bolstered by the Local Government Act which provides the mandate to promote sustainable development.

Both cities have integrated the SDGs by linking the global framework with the local policies, strategies, and processes as proposed by Krantz and Gustafsson (2021). For both cities the SDGs constitute a crucial element of their strategic management. However, the approach of embedding the SDGs within their strategic management frameworks differs between the cities, underscoring the complex and diverse nature of integration without a one-size-fits-all solution (Krantz & Gustafsson, 2021).

The findings revealed that the integration of the SDGs into the strategic management has been adopted through a cyclical approach in both cities, mirroring the methodology by

Guarini et al. (2022). This involves initial idea phase, though details of this phase remain unspecified in the findings. However, it can be detected that the localization of the SDGs is part of this phase, as the global goals are translated and fitted into the local context. This is followed by the development and implementation phase, in which diverse approaches are used such as analyzing cities' budget through the SDGs and utilization of an analysis canvas to identify what programs promote which specific SDG. Helsinki has progressed further in this regard, having analyzed all programs, whereas Tampere is starting to utilize this analytical tool after its initial pilot phase. It can be depicted from the findings that both cities engage in a process of SDG integration that reflects the cyclical strategy process described by Bryson (2018) and Guarini et al. (2022). However, it is crucial to recognize, that while there are similarities in their approaches, each city has tailored the integration process to suit its unique local context and is at different stages of implementation.

To enhance comprehension of the global objectives within the context of local government, both cities have translated the SDGs into local language. The translation ensures that each city understand what the specific SDG means to them within their city's context. However, there are differences between the two cities in relation on how the SDGs have been localized into the city context. Tampere has recognized 10 of the 17 SDGs, that are central within their strategy. These goals have been localized into Tampere's context, reflecting the SDGs role as a guiding factor in the strategic management without being directly linked in a restrictive manner.

In contrast, Helsinki has not recognized specific SDGs but rather reviews its strategy through SDG framework and mirrors the city's work within the framework. The findings underscored that Helsinki's integration strategy has led to a heightened presence of SDGs across various departments and divisions, notable in the finance and planning department. An exemplary integration is seen in how the city's budget assessments incorporate the SDGs, evidencing their role within the strategic management and planning.

The findings underline the crucial role of collaboration in the integration of the SDGs, both within city divisions and among different cities, as underscored by Stafford-Smith et al. (2017). Specifically, the collaboration among the six largest cities in Finland was emphasized, showcasing effective inter-city cooperation. Furthermore, both cities actively engage with external stakeholders, enhancing the SDG integration within their initiatives. A key aspect of this collaborative strategy involves the development of strategic management

tools designed to facilitate SDG integration. That is a critical component for successful implementation of the SDGs as highlighted by both cities. The importance of such collaborative efforts, alongside the sharing of best practices, was identified by both cities as foundational for effectively weaving the SDGs into local governance and strategic planning and management.

The impact of the SDGs within the cities' processes and governance is evident. Both cities underline that the SDGs have been a useful mechanism introducing more nuanced and comprehensive approach to addressing sustainability principles and challenges. Similar attention was made in Leavesley et al. (2022) research, underlining that the SDGs are a useful mechanism for embedding sustainability principles into urban planning. However, Tampere points out that while SDG integration represents a forward-looking development trajectory, the city has yet to observe notable or immediate changes directly attributable to SDG adoption. This is primarily because these integration efforts are at an early stage, with expectations set on future strategic periods to reveal the full impact of the SDGs.

In the research by Leavesley et al. (2022), the necessity of strategic adjustments for embedding the SDGs into local contexts was highlighted. This phenomenon is evident in both Helsinki and Tampere, where the integration of the SDGs has led to a heightened focus on sustainability actions and has made certain strategic priorities and programs more visible. Specifically, Helsinki has demonstrated how the SDGs have contributed to the development of more robust strategic initiatives, such as the inclusion of environmental and climate goals within its budgeting processes and the incorporation of SDG-focused programs in childhood education.

Furthermore, the integration of the SDGs has led to an increase in sustainability training and the formation of dedicated SDG workgroups, especially in Helsinki, underscoring the importance of collaborative act. According to Krantz and Gustafsson (2021) the implementation of specific coordination unit is key to successful integration of the SDGs within organizational structures. Such initiatives in Helsinki have activated a broader sustainability mindset across different divisions, suggesting that the SDGs may have fostered a more comprehensive and nuanced understanding of sustainability challenges, as emphasized by the findings of Valencia et al. (2019). Additionally, it was noted by Helsinki that the active participation of sustainability experts in decision-making processes marks a significant shift towards valuing sustainability perspectives in strategy and policy

formulation. This evolution not only indicates a strategic and cultural realignment towards the principles of the SDGs but also underscores their role as a central guiding framework.

Despite these positive changes, interviewees noted that the full impact of the SDGs has yet to be fully realized, pointing to the SDGs as a catalytic framework. Integrating the SDGs into city strategic management is a multidimensional process that requires an expansive view, inter-divisional collaboration, and constant evaluation. The ongoing challenges and uncertainties about how global objectives influence local strategies underscore the need for continuous dialogue and integration between the SDGs and strategic management.

The increased interest in learning about the SDGs and understanding the importance of sustainable development is a positive trend observed by both cities. They have emphasized the importance of collaboration and the development of strategic management tools designed to facilitate SDG integration. These tools have structured approaches to incorporating SDGs into daily operations, underscoring a commitment to sustainable development. However, as noted by an interviewee (15) the SDGs are more useful at the implementation level than at the top management level, with a focus on addressing underlying phenomena rather than the SDGs themselves.

Next, I will highlight the challenges and conflicts the cities have faced during the integration of the SDGs. As it has been demonstrated the integration of the SDGs into cities' strategic management is a complex task with no one-size fits all solution (Leavesley et al., 2022) that includes challenges to local governments.

Sotarauta (1996) stresses a significant challenge within strategic management in public sector organizations is the task of successfully translating and adopting strategies at a collective level. Similarly, Zeemering (2018) and Guarini et al. (2022) state in their studies that public sector organizations, such as local governments, encounter difficulties in embedding sustainability into their strategy and operations, primarily due to issues such as the lack of frameworks for implementation. This challenge is evident in both Helsinki and Tampere, which have emphasized difficulties particularly with the localization of goals, due to a lack of directly applicable indicators and objectives. Importantly, it was underscored that neither city wants to integrate the SDGs without assurance that such integration will lead to meaningful, concrete actions and measures. Furthermore, an interviewee further elaborated on this challenge, pointing out the complex and broad nature of global objectives like the

SDGs. They expressed that there has been a desire for clearer guidelines for effective implementation, which is made difficult due to the interconnected nature of the SDGs. This perspective echoes Sotarauta's notion of the challenge at the collective level, where translating broad strategic concepts into actionable and localized strategies is hindered by systemic and operational barriers, including the need for clearer frameworks and more relevant indicators.

Although the research findings indicate that the integration of the SDGs has improved learning and understanding of the targets. Though, the achievement level is still not as high as desired, revealing challenges and inconsistencies in knowledge and awareness of the SDGs. This aligns with the challenges identified by Helin and Möttönen (2012) and Sotarauta (1996), emphasizing the difficulty in getting individuals committed to new strategies and overcoming resistance. The research findings suggest that the challenges in committing to the integration of the SDGs may stem from the issues like lack of awareness and understanding of the SDGs, as noted in the findings. Specifically, the difficulty in achieving widespread commitment in the SDG integration may be attributed to the potential barrier posed by the challenge of limited awareness and understanding of the global objectives.

Another challenge identified in the findings relates to the cross-effects of the SDGs. Interestingly Tampere reported no direct conflicts between the SDGs and its strategic goals, suggesting harmonious integration or that the integration is in its nascent stages. In contrast, Helsinki highlighted that they have encountered conflicts with the strategic objectives and SDGs, providing example of economic growth versus nature value. This dichotomy between the objectives reflects the insights of Valencia et al. (2019) research results, in which is noted that the efforts to achieve the SDGs can lead to trade-offs with other targets. Underscoring the difficulty finding the balance between pursuing strategic objectives and enhancing sustainability.

Further compounding this challenge, Lehtimäki (2000) points out that city strategy work involves numerous different interests and issues, that are often in conflict with each other. This reality creates significant challenges in the strategic planning processes, as different interest groups compete for the same space and resources. Managing these conflicts makes strategy work complex and demanding, echoing the experiences of Helsinki in trying to find a balance between economic growth and nature conservation. Lehtimäki's research

underlines the inherent complexity of integrating broad, global objectives like the SDGs into local strategic frameworks, where the competing interests and the multifaceted nature of these challenges demand advanced strategies for balancing diverse priorities and shaping effective policies.

Valencia et al. (2019) further emphasize the importance of assessing interactions among different SDGs to uncover potential conflicts, trade-offs, and synergies within local programs and policies. This is evident in both cities, especially in Tampere. Recognizing the cross-effects of the SDGs have bolstered the city's determination to delve into and resolve any complexities or conflicts arising within its strategies. This proactive stance aligns with the systematic assessment emphasized by Valencia et al. (2019), focusing on understanding both the direct and indirect consequences of adopting the SDGs. For Tampere, the adoption of the SDG framework serves not merely as an alignment with global objectives but critically as a means to confront and mitigate strategic conflicts. This approach reflects a strategic commitment to leveraging the SDGs as a tool for enhancing policy coherence and resolving existing challenges in local governance.

Furthermore, underscoring the impact of political leadership and the cyclical nature of council terms in strategic work, both cities acknowledged these factors not as challenges per se, but as potential pressures and hindrances in the integration process. Highlighting the extent and manner in which sustainability efforts are pursued can significantly vary depending on the stance of the city's political leaders. The inherent challenges posed by the cyclical nature of council terms and the shifting priorities of political leadership were identified as obstacles, complicating the long-term planning and consistent implementation of the sustainability goals over strategy periods. These dynamics, as underscored by Höglund et al. (2018), reveal a fundamental tension that while strategies typically have a long-term orientation, government policies have relatively short-term focuses, facing constraints in pursuing these long-term strategies. These factors underscore the dynamic and sometimes unpredictable landscape in which SDG integration efforts operate, underlining the critical need for planning strategies that are not just flexible and resilient but also capable of withstanding the adverse effects of changing political agendas.

Finally, the findings emphasize that conflicts often arise not directly from the SDGs themselves but from the inherent complexities of the phenomena they address and the divergent opinions among stakeholders. This underscores the importance of dialogue and

consensus-building as essential strategies to navigate these differences and foster a more cohesive approach to SDG integration. By prioritizing communication and compromising, there is a clearer path toward overcoming the challenges of commitment and resistance, thereby enhancing the effectiveness of SDG integration efforts.

5.2 Motivation and role of the Voluntary Local Review

In this sub-chapter, I continue to discuss the findings regarding the role and motivations behind the VLR in Helsinki and Tampere. Showcasing how these cities approach sustainability reporting and strategic management in alignment with the SDGs, while also underlining the similarities and differences in the use of the VLR.

The findings disclosed that both Helsinki and Tampere have produced a VLR, with Helsinki having done so several times, and Tampere once. According to UCLG and UN-Habitat (2020), as detailed in section 2.4., the VLR serves as a declaration of a city's pledge and commitment to the SDGs and Agenda 2030. The findings highlight that a key motive for producing a VLR in both cities is exactly to demonstrate the city's dedication to these global objectives to both local and international communities as well as the UN. However, there are distinct differences in the VLR's role in strategic management.

Tampere was particularly motivated to develop their VLR after observing the benefits it brought to other major Finnish cities, such as Helsinki, which had already produced their own VLRS. This move was also seen by top management as a recognized and expected approach for bigger cities, signalling a growing trend towards adopting VLR and sustainability reporting among local governments. The motivation behind producing the VLR had three distinct reasons. First, it served as a catalyst for internal discussion on SDGs and sustainability initiatives; second, it aligns with the initiatives taken by other cities; and third, it enhances engagement in global sustainability dialogue. This underscores that the VLR not only reflects a strategic alignment with global trends but also emphasizes the VLR's role in facilitating deeper understanding of the SDGs within the city's strategic management framework, as highlighted by Osman et al. (2021).

Helsinki has produced the VLR multiple times; its purpose has evolved during the years from emphasizing the critical need to enhance cities' role in achieving the SDGs towards serving

as a supportive tool and evaluative framework in strategic management. As the findings showed, Helsinki sees the VLR as an evaluation framework, serving a similar purpose to a sustainability report as described by Domingues et al. (2017), underscoring the purpose of is to evaluate an organization's current position in regard to sustainability. In the context of the VLR, it evaluates the city's position in regard to the SDGs. Furthermore, it communicates the city's efforts and progress to its stakeholders, evaluates, and benchmarks sustainability performance (Domingues et al., 2017; Narang Suri et al., 2021). This shift in perspective reflects Helsinki's evolving approach towards utilizing the VLR not only as a tool for highlighting the importance of SDG achievement but also as a means of assessing and communicating its sustainability efforts to stakeholders.

Both cities underscored that the role of the VLR provides is a universally understandable framework for discussing the SDGs and sustainability. The VLR enhances internal and external dialogue as it provides a unified language that resonates both within political and management spheres, enhancing the city's ability to articulate its sustainability endeavours. This central role of the VLR in bridging the gap between strategy's internal language and the global sustainability dialogue underscores its importance in not just strategic processes but also in communication. Similarly, as Narang Suri et al. (2021) point out, the VLR plays a crucial role in assessing the implementation of the SDGs as well as informing political decisions about the cities' priorities and sustainable development goals. This analytical aspect of the VLR further demonstrates its value as a comprehensive tool for advancing a city's sustainability agenda.

The pivotal educational value of the VLR, notably deepening the understanding of the global objectives and their significance within the city' strategic framework, was underscored by Helsinki and Tampere. This emphasis on education stems from the VLR's ability to foster broad comprehension of the SDGs and their seamless incorporation into the city's strategic management practices. The VLR indeed serves a role of a sustainability report as it functions as valuable learning, management and communication tool as emphasized by Niemann and Hoppe (2018).

Despite its central role in discussions on the SDGs and sustainability, both cities view the VLR primarily as a support tool for strategic management, although with differences in its integration. In Helsinki, the VLR is aimed to bolster strategic management processes, as emphasized by Narang Suri et al. (2021), who note that it enables cities to assess and refine

their sustainability strategies. This alignment suggests that the VLR extends beyond the role as a reporting tool but acts as a support mechanism within the strategic work, mirroring the functions and roles typically associated with sustainability reporting as outlined by Domingues et al. (2017). Its incorporation into Helsinki's strategic management practices, especially during the mid-term evaluation, illustrates its growing importance as a support tool for enhancing strategic clarity and direction.

However, pinpointing the VLR's direct impact on the strategic management is challenging. Nonetheless, observing the integration of themes from the previous VLR into the city's strategy suggests that the VLR serves as a driver for change. Additionally, various departments initiating their sustainability practices further reinforces this notion. This underscores the VLR's role in assessing, monitoring, and presenting local achievements in relation to the SDGs, as noted by Osman et al. (2021), Ortiz Moya and Reggiani (2023), and Narang Suri et al. (2021).

In Tampere, the VLR serves as a supportive and educational tool rather than being an integral part of strategic management, possibly due to the nascent stage of producing a VLR. This may explain why the VLR has not been integrated into strategic management processes to the same extent as observed in Helsinki. This view parallels the broader understanding of sustainability reports as highlighted by Farneti and Guthrie (2009), which are seen as essential yet supportive elements in demonstrating progress in sustainable practices. The educational value of the VLR, particularly in enhancing the understanding of global targets and their local implications, aligns with the need for training and increased awareness on sustainability reporting emphasized by Domingues et al. (2017).

Even though the role of the VLR in Tampere is currently viewed more as a supportive and educational tool rather than occupying a central role in the strategic decision, the findings suggest that its significance may grow in the future. Scholars like Osman et al. (2021) and Narang Suri et al. (2021) emphasize that the VLR is a tool to assess the city's situation in relation to SDG and develop their existing strategies. This aligns with the observations in Tampere, where the VLR is expected to lay the groundwork for next strategic rounds, indicating its potentially critical role in shaping the future strategic decisions and commitments towards sustainability in the city. Furthermore, as Ortiz-Moya and Reggiani (2023), Narang Suri et al. (2021) point out that the VLR serves as a benchmarking tool for cities making it easier to track sustainability progress. The findings indicate that this

functionality mirrors Tampere's use of the VLR, highlighting its instrumental role in evaluating and steering the city's sustainability initiatives.

However, it is important to note the awareness and application of the VLR seems to be among those directly involved in strategic or SDG-related activities. This emerged when one interviewee was initially unaware of the VLR. This might indicate that there are communication gaps within the city administration. However, once the VLR was explained, the interviewee recognized the report, suggesting its impact on strategic management practices might be broader than initially apparent. This aligns with Domingues et al. (2017) observations that sustainability reports are often developed by specific departments, which may lead to compartmentalized processes and knowledge. Addressing these communication gaps through training and increased awareness is critical (Domingues et al., 2017). Implementing such measures could enhance the understanding and impact of VLR across various levels of city administration, reinforcing the argument by Niemann and Hoppe (2018), that sustainability reporting, including the VLR, serves as a valuable tool for learning, managing and communicating sustainability.

Furthermore, the findings unveiled that the VLR process has resulted to the establishment of an SDG workgroup in Helsinki. Highlighting the VLR's role in organizational commitment and demonstrating the city's progress in sustainability practices, as emphasized by Niemann and Hoppe (2018) and Farneti and Guthrie (2009). This organizational impact, coupled with the strategic and operational advantages of the VLR, underscores the wide-ranging benefits of incorporating sustainability reporting into the strategic management and planning in cities.

5.3 Future Directions for Sustainability and the SDGs

In this sub-chapter I will discuss the future of the SDG integration. The findings revealed that both cities have a keen interest in integrating the SDGs more deeply into the strategic management, however with differences in the next steps. Furthermore, concerns were raised for sustainable development and the SDGs post-Agenda2030, and the influence of political leadership and national policies on sustainable development in cities.

Both cities, Helsinki and Tampere, underscored that the integration of the SDGs and role of sustainability will gain more emphasis in the upcoming strategic periods. In particular,

Helsinki expressed their aim and desire is to establish long-term goals, ensuring continuity on the primary themes of sustainability across future strategies.

Helsinki and Tampere both express a desire to increase use of tools and expand the knowledge in relation to sustainability and SDGs. Helsinki is aiming to increase competence development across the organization, which is important as the data revealed a variance in the depth of knowledge about the SDGs and the VLR among individuals within the organization. Their objective is to standardize sustainability knowledge and skills across various sectors by increasing sustainability training, to ensure that all departments are capable managing sustainability issues effectively. These efforts align with the insights of Krantz and Gustafsson (2021) and Stafford-Smith et al.(2017), who argue that effective SDG integration requires integrative and collaborative efforts. This approach is crucial to ensuring that the VLR and similar initiatives have a meaningful impact on processes and performance, rather than becoming mere reports.

Tampere shares similar ambitions with Helsinki, with particular focus on implementing various tools that have been now piloted across different programs. The city emphasizes the importance of proactively using these tools during the program's implementation phase. This approach is aimed at ensuring the effective integration of the SDGs, a point underscored by Guarini et al. (2022), who note that the lack of substantive integration could undermine the effectiveness of SDG localization efforts.

Furthermore, Tampere announced its plans to initiate collaboration with the city's group companies to develop their sustainability initiatives and reporting. This strategy aligns with the insights from Krantz and Gustafsson (2021) and Stafford-Smith et al. (2017), underscoring that effective SDG integration requires connecting and cooperation with different actors. This initiative also reflects Tampere's commitment to achieving a holistic impact, demonstrating its intention to embed the SDGs comprehensively within all operational areas to foster sustainable development.

The influence of political leadership and political power relations on the future of the SDG integration and sustainable development was a concern raised by both cities. Despite a consensus that sustainable development will increasingly become a priority, its extent is significantly influenced by political power dynamics. Guarini et al. (2022) asserted that the success of sustainability initiatives necessitates significant commitment, energy, and

financial resources, a perspective that echoes the concerns raised by both cities. This insight is particularly relevant given the uncertainties compounded by the impact of national policies and government programs on local sustainability efforts, such as the cancellation of sustainability forums which have significantly affected various sustainability initiatives.

Moreover, the determination to maintain the SDG framework is clear, yet there are concerns about political leadership's possible reluctance to utilize this framework and uncertainties regarding its future post-2030, as the program's end date is approaching. With the approach of the end date and future political leadership's possible reluctance, Helsinki is adopting a cautious stance towards the SDG framework, mindful of the risk of disconnection due to potential political reluctance. Therefore, the city aims to ensure progress in sustainable development, with or without direct reference to the SDGs. This approach demonstrates a proactive strategy to navigate political dynamics and underscoring the city's commitment to integrating sustainable development into its strategic planning.

6 CONCLUSIONS

At the outset of this research, my interest stemmed from a curiosity about sustainability reporting, particularly the VLR, and its role in guiding the strategic management practices of cities. I was anticipating that the VLR would emerge as a significant driver guiding cities towards sustainability. However, as my analysis progressed, it became increasingly apparent that the VLR's influence within cities was not as widespread or substantial as initially expected.

With this realization, the focus of my thesis shifted towards understanding the integration of the UN's SDGs into strategic management in two Finnish cities, Helsinki and Tampere. The main research question was: *“how have Helsinki and Tampere integrated the UN's SDGs into their strategic management and planning?”*. Additionally, this thesis sought to uncover not only the methods and mechanisms through which cities have integrated the SDGs but also to explore the impacts and challenges associated with this process, by asking *“how has the SDG integration influenced the strategic management of the cities?”* and *“what challenges do Helsinki and Tampere face in integrating the SDGs into their strategic management and planning?”*. Furthermore, the aim of this thesis was to understand the role and motivation of the VLR in relation to strategic management within these cities by asking *“how does the VLR contribute to the strategic management and planning of Helsinki and Tampere?”*.

The research uncovered that the integration of the SDGs is a multifaceted endeavor involving diverse localization strategies. The strategies ranged from utilizing the SDGs as a framework to review the city's strategy to recognizing SDG-specific goals that are translated into the city's context and strategy. These unique approaches by both cities underscores the need for tailored strategies suited to the unique context of each city, emphasizing that there is no one-size-fits-all method or approach in the SDG integration.

Moreover, the integration process mirrored a strategic management process, emphasizing the use of integration tools. These tools played a crucial role in identifying which SDGs are promoted in each city program. The significance of these tools was emphasized as critical and effective for achieving successful integration. Moreover, the integration process underscored the critical importance of collaboration and co-creation. This collaborative effort, both internally among different city departments and externally with other cities and

stakeholders, played a crucial role in facilitating successful integration of the SDGs. These efforts led to significant shifts in city culture and operations, with initiatives such as increased sustainability training and knowledge on the SDGs as well as the formation of SDG workgroups contributing to a broader understanding of sustainability challenges and solutions.

Despite these advancements, both cities encountered challenges during the integration process. A key challenge identified by both was the localization process, which was hindered by a lack of clear indicators, frameworks, and objectives. Additionally, issues such as inconsistencies in knowledge, cross-effects, and trade-offs between the SDGs and other strategic goals emerged. Moreover, the dynamics of political leadership and the cyclical nature of council terms pose additional obstacles to the integration of the SDGs and sustainability initiatives within the cities. These challenges underscored the need for flexible and resilient strategies capable of withstanding changes in political agendas.

Furthermore, the role and motivation behind the VLR emerged as important aspects of the integration process. Serving as a declaration of commitment towards the SDGs and Agenda 2030. The VLR also proved to be a valuable support tool for learning, management, and communication within the cities, showcasing similar characteristics to a sustainability report. While its role varied between the cities, evolving from a mere commitment towards the SDGs into an evaluative framework and supportive tool in strategic management, its potential to assess, monitor, and guide sustainability strategies was underlined. The VLR is certainly perceived as a driver for change, concretizes cities' dedication to sustainable development and offering a platform for ongoing progress toward SDG-aligned objectives. This underscores its expected growing importance in shaping future sustainability strategies and initiatives in cities.

Looking ahead, both cities expressed a desire to deepen their integration and the role of sustainability in the upcoming strategic periods. This includes placing more emphasis on competence development, expanding sustainability initiatives beyond the city administration walls, increasing the use of tools, and establishing long-term goals to ensure continuity in addressing the primary sustainability themes in future strategies.

However, my analysis shows that there are concerns about the possible negative influence of political leadership and the impact of national policies and government programs on the

sustainability initiatives in local governments. Despite, a commitment to maintaining the SDG framework, there are concerns about potential political reluctance and uncertainties post-2030. Therefore, a cautious stance is being adopted to ensure progress in sustainable development regardless of direct SDG use. This approach demonstrates a proactive navigation of political dynamics and a strong long-lasting commitment to incorporating sustainable development into the cities' strategic work.

Integrating the SDGs into strategic management is a complex and multifaceted task. Although the implementation levels may vary between cities, research indicates that both cities are moving towards the profound integration of sustainability initiatives with slight variations. This research underscores the importance of tailored strategies, collaborative efforts, and diverse tools like the VLR in advancing sustainability initiatives in cities. The integration process presents its own set of challenges, requiring flexible and resilient approaches. Nonetheless, it is clear that sustainability will be part of future strategic work, even though it is uncertain whether it will be specifically through the SDG framework or in other ways.

In terms of future research, several openings could be explored to further enhance the understanding of the integration of the SDGs into strategic management. Firstly, investigating the long-term impacts and outcomes of sustainability initiatives implemented by cities could provide valuable insights into the effectiveness and sustainability of these practices over time. Additionally, conducting a comparative study across different cities could offer a broader perspective on the diverse approaches to the SDG integration and their outcomes. This would enable policymakers and city officials to identify best practices and learn from each other's experiences and further increase sustainability initiatives in local government work. Furthermore, it would be useful to investigate the SDG integration in smaller cities and the differences between smaller and larger local governments. Understanding the possible resource limits smaller local governments might face in the integration process, providing important information in this field. Finally, as this research stressed the significant importance of collaboration and co-operation, it would be useful to assess how these factors influence the integration of the SDGs into strategic management processes.

Ultimately, these findings contribute to the broader conversation on sustainable development in local government context. This research provides valuable insights not only

for local governments but for broader public administration contexts, offering practical insights and applications for improving sustainable development integration and strategic decision-making across diverse public administration settings and organizational structures.

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8 APPENDIX

APPENDIX 1: Interview frame 1

The Dynamics of Sustainability Reporting and Strategic Management in the City of Helsinki and Tampere – Tia-Tuulia Pitkäsen Pro gradu – tutkielma

Haastattelurunko 01/2024:

- Kertoisitko lyhyesti omasta positioistasi kaupungin organisaatiossa?

Teema 1: Kestävyys ja kaupunkistrategia:

- Miten kaupungin hallinto lähestyy kestävyttä strategisessa suunnittelussaan ja päätöksenteossaan?
- Miten uskot strategian ohjaavan toimia kestävyteen liittyen kaupunkisi toiminnassa?

Teema 2: Vapaaehtoinen paikallistarkastelu ja sen tarkoitus:

- Mikä motivoi kaupunkia tuottamaan vapaaehtoisen kaupunkitasoisen kestävä kehityksen arvion (VLR)? Miten VLR edistää kaupungin sitoutumista kestävä kehitykseen?
- Millä tavoin VLR vaikuttaa strategiseen päätöksentekoon kaupungin hallinnossa?

Teema 3: Kestävän kehityksen tavoitteiden (SDG) integrointi kaupungin strategiseen johtamiseen:

- Miten kaupunki on strategisesti sisällyttänyt kestävä kehityksen tavoitteet (SDG) toimintaansa, ja voisitko antaa joitakin näkemyksiä integrointiprosessista?
- Voisitko antaa esimerkkejä tietyn strategian tai aloitteen käytännön toteutuksista, jotka osoittavat vastuullisuustavoitteiden sisällyttämisen kaupungin visioon ja suunnitteluun?

Teema 4: Kestävän kehityksen tavoitteiden (SDG) vaikutus strategiseen johtamiseen:

- Onko strategisiin painopisteisiin tullut huomattavia muutoksia tai siirtymiä SDG-integraation seurauksesta? Pystyisitkö antamaan mahdollisesti esimerkin?
- Oletko havainnut muutoksia organisaatiokulttuurissa ja/tai asenteissa sen jälkeen, kun kestävä kehityksen tavoitteita on integroitu osaksi kaupungin strategiaa?
- Miten SDG:t ovat vaikuttaneet päivittäisiin hallinnollisiin prosesseihin kaupungissa?

Teema 5: Haasteet SDG-integraatiossa:

- Mitä haasteita, jos mitään, kaupunki on kohdannut integroitaessa SDG:t osaksi strategista toimintaa?

- Miten kaupunki on käsitellyt mahdollisia konflikteja kestävän kehityksen tavoitteiden ja muiden strategisten painopisteiden välillä?

Teema 6: Tulevaisuuden suunta

- Mitä tulevaisuuden suunnitelmia tai strategioita kaupungilla on kestävän kehityksen tavoitteiden parantamiseksi strategisessa johtamisessaan?

APPENDIX 2: Interview frame 2

The Dynamics of Sustainability Reporting and Strategic Management in the City of Helsinki and Tampere – Tia-Tuulia Pitkänen Pro gradu – tutkielma

Haastattelurunko 01/2024

- Kertoisitko lyhyesti omasta positiostasi kaupungin organisaatiossa?

Teema 1: Kestävyys ja kaupunkistrategia

- Oman näkökulmasi mukaan, miten näet kestävän kehityksen tavoitteet otettavan huomioon kaupungin kokonaisstrategiassa?
- Miten kestävän kehityksen tavoitteet näkyvät työssäsi?

Teema 2: VLR ja sen tarkoitus:

- Onko VLR sinulle tuttu? Jos kyllä niin, miten näet Vapaaehtoisen paikallistarkastelun (VLR) ja sen tarkoituksen edistävän kestäväää kehitystä?
- Oletko huomannut VLR:n konkreettisia vaikutuksia päätöksentekoon tai aloitteisiin vastuualueellasi?

Teema 3: Kestävän kehityksen tavoitteiden (SDG) integrointi kaupungin strategiseen johtamiseen

- Oletko huomannut muutoksia kaupungin toiminnassa sen jälkeen, kun kestävän kehityksen tavoitteita on integroitu osaksi kaupungin strategiaa?
- Voisitko antaa esimerkkejä tai tilanteita, joissa olet huomannut kestävän kehityksen tavoitteiden vaikuttavan kaupungin visioon ja suunnitteluun omalla vastuualueellasi?

Teema 4: Kestävän kehityksen tavoitteiden (SDG) vaikutus strategiseen johtamiseen

- Oletko huomannut muutoksia prioriteeteissa tai päätöksentekoprosesseissa sen jälkeen, kun kestävän kehityksen tavoitteita on integroitu osaksi kaupungin strategiaa ja strategista johtamista?

Teema 5: Haasteet SDG-integraatiossa

- Omaan rooliisi liittyen, oletko kohdannut haasteita, jotka liittyvät kestävän kehityksen tavoitteisiin ja niiden integroimiseen kaupungin strategiseen johtamiseen?
- Miten näet johdon käsittelevän mahdollisia ristiriitoja kestävyystavoitteiden ja muiden strategisten painopisteiden välillä osastollasi?

Teema 6: Tulevaisuuden suunta

- Katsoessasi eteenpäin, onko sinulla näkemyksiä tai odotuksia siitä, miten kaupunki aikoo parantaa kestävän kehityksen tavoitteiden integroimista strategiseen toimintaansa ja miten se saattaa vaikuttaa työalueeseesi?