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Sustainable cities and communities — Environmental, social and governance (ESG) indicators for cities

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Introduction

On a global scale, environmental, social and governance (ESG) principles are at the core of the discussion on responsible leadership in governments and private industries alike. Cities can leverage these principles to foster a more sustainable and inclusive prosperity for their citizens guided by data-driven management for sound governance into the future. However, a critical weakness has been identified in this field: a lack of standards and codes on how to measure ESG with comparable data, governed by standardized criteria and a trusted measurement platform. This lack of standardization has created a sense of skepticism in ESG assessments and organizations are seeking new guidance on how best to measure ESG performance.

It is within this global context of an evolving ESG ecosystem that cities are stepping up – understanding the need for standardization across ESG principles to ensure much-needed successes in municipal programming, planning and service delivery. To be successful in adopting ESG programs and strategies, city leaders need to be equipped with standardized criteria to build trusted measurement platforms. With standardized city-level data, city managers, planners, mayors and sector leaders will be better able to assess and track advances in a city's ESG profile. A subset of these key performance indicators (KPIs) can also be applied to measure results in regions, counties, provinces, states, countries and other geographic levels.

Worldwide, cities are already utilizing ISO 37120, ISO 37122 and ISO 37123 for cities to build standardized data sets to support their work in delivering services to their residents, in advancing quality of life, and in building smarter and more resilient futures for their cities. These municipal leaders recognize the importance of standardized data to support and validate their commitments to ESG. Figure 1 shows the relationship between the ISO 37120, ISO 37122 and ISO 37123 standards for cities.

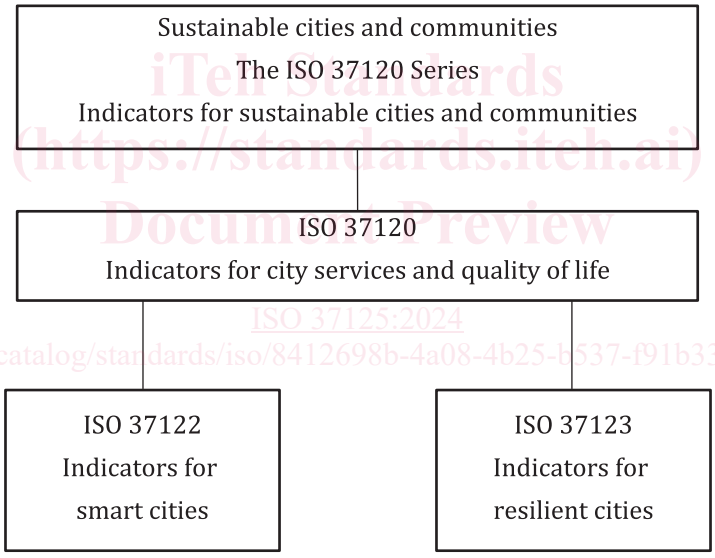

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Figure 1 — Relationship between ISO 37120, ISO 37122 and ISO 37123

While KPIs (252 in total plus a set of profile indicators) exist across ISO 37120, ISO 37122 and ISO 37123 for cities that can support ESG measurements in cities, there are also gaps within these indicators. This document is designed to draw on both a sub-set of KPIs in ISO 37120, ISO 37122 and ISO 37123 for cities (see Annex A) and also to include new KPIs developed with full definitions and methodologies to fill these critical gaps, making this document a comprehensive ESG measurement platform for cities. This document includes a core set of fully numeric KPIs that will help city leaders worldwide to direct ESG-informed and ESG-driven municipal programming, planning and service delivery. This document, in conjunction with ISO 37120, ISO 37122 and ISO 37123 is intended to provide a complete set of indicators to better assess and track advances in a city's ESG profile.

Cities of all sizes and in line with their own purposes can use their ESG profile for setting benchmarks and milestones for their growth and development. Cities, governments and researchers can also make use of the ESG profiles for inter-city comparison. This document is a flexible tool designed to support cities across

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objectives. Furthermore, indicators can be useful tools for other levels of government, including regional and other upper-tier governments when considering ESG objectives.

This document is developed with the understanding that cities are increasingly on the frontline in delivering services that improve quality of life for citizens, that protect the environment, consider equity and social needs, and prioritize social responsibility, underpinned by a strong model of governance and enduring legislation. This document will equip city leaders with data to nurture prosperous, inclusive, and liveable cities, with a high quality of life for residents, now and in the future.

iTeh Standards
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Document Preview

ISO 37125:2024
https://standards.iteh.ai/catalog/standards/iso/8412698b-4a08-4b25-b537-f91b339f2598/iso-37125-2024

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