Legal Implementation of the Elements of Security in the Sustainable Development Goals Performed by the Local Communities

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This chapter aims to assess how security elements could be integrated into the context of the 17 United Nations Sustainable Development Goals. The study is based on a systematic interpretation of the applicable internal legal regulations of the Republic of Slovenia, international legal conventions of the United Nations and Organisation for Economic Co-operation and Development, and selected European Union regulations and directives in the current and future regulation of sustainable development. To achieve the United Nations Sustainable Development Goals in local communities, the issue of good governance and regional security will also need to be addressed. This can be achieved by applying Environmental, Social, and Governance criteria, which have been effective in corporate governance practices in detecting adverse impacts on the environment, employees, human rights, human health, etc., and through developing mechanisms for controlling non-financial risks, such as corruption, lack of integrity, unethical, or other unlawful practices.

Keywords:
local security,
sustainable development,
local sustainable goals,
elected municipal officials,
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PRAVNA UREDITEV ELEMENTOV VARNOSTI V CILJIH TRAJNOSTNEGA RAZVOJA, KI JIH IZVAJAJO LOKALNE SKUPNOSTI

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Ključne besede:
lokalna varnost,
trajnostni razvoj,
cilji lokalnega trajnostnega razvoja,
izvoljeni občinski uradniki,
pravna in politična odgovornost

Namen poglavja je oceniti, kako bi lahko varnostne elemente umestili v kontekst 17 ciljev trajnostnega razvoja Združenih narodov. Študija temelji na sistematični razlagi veljavnih notranjih pravnih predpisov Republike Slovenije, mednarodnih in pravnih konvencij Združenih narodov in Organizacije za gospodarsko sodelovanje in razvoj ter izbranih predpisov in direktiv Evropske unije v trenutni in prihodnji ureditvi trajnostnega razvoja. V kontekstu doseganja ciljev trajnostnega razvoja Združenih narodov v lokalnih skupnostih je treba obravnavati tudi vprašanje dobrega upravljanja in regionalne varnosti. To je mogoče doseči z uporabo okoljskih, socialnih in upravljavskih meril, ki so se v praksi upravljanja podjetij izkazala za učinkovite pri odkrivanju škodljivih vplivov na okolje, zaposlene, človekove pravice, zdravje ljudi itd., ter z razvojem mehanizmov za obvladovanje nefinančnih tveganj, kot so korupcija, pomanjkanje integritete in neetične ali druge nezakonite prakse.

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1 Introduction

The focal point of the present research is the analysis of the responsibilities of municipal officials in regulating and implementing security-related local sustainable development goals. The Sustainable Development Goals (SDGs) are a set of goals adopted by the United Nations in 2015. These goals are designed to promote sustainable development globally by 2030 (Tičar, 2024). In total, 17 SDGs cover various societal, economic, and environmental challenges. The SDGs are interlinked and essential for achieving a more sustainable, equitable, and balanced world for all people and for protecting planet Earth (United Nations, n.d.).

We rely on the United Nations 2030 Agenda for Sustainable Development (hereinafter 2030 Agenda) (United Nations, n.d.), which states in paragraph 35: "Sustainable development cannot be realised without peace and security, and peace and security will be at risk without sustainable development." The 2030 Agenda recognizes the need to build peaceful, just, and inclusive societies that provide equal access to justice, respect human rights (including the right to development), uphold the effective rule of law, and practice good governance at all levels through transparent, effective, and accountable institutions.

At a national level, the 2030 Agenda has established a medium-term strategic orientation for the development of society for the 195 member states that have ratified it (Tičar, 2024). The 2030 Agenda includes 17 goals, all related in one way or another to national and local security issues. This paper systematizes and groups the individual security aspects of the adopted sustainable goals and identifies the local officials responsible for their implementation (Tičar, 2019).

2 Environment, Society, and Governance Criteria for Systematising the Sustainable Development Goals

Based on the 2030 Agenda, 17 SDGs have been developed. However, regarding security, we will primarily highlight three criteria for assessing these goals. We will focus on the future impacts of local security-related SDGs on environmental protection, society, and the quality of governance. These are the Environmental, Social, and Governance criteria (hereinafter ESG) (United Nations, The Global Compact, 2004). The ESG criteria are a modern tool for measuring the impacts of organisational activities on the environment and society. They were initially developed to measure the performance of for-profit organisations (Tičar, 2019). However, they have been applied to all types of organisations, including legal entities under public law, founded and managed by municipalities (Tičar, 2024).

In 1988, James S. Coleman published "Social Capital in the Creation of Human Capital" in the American Journal of Sociology. This article challenged the concept of "mere" profitability as the sole criterion for measuring corporate performance. It introduced the idea of "social capital" as an essential new criterion of corporate performance. Later, various organisations and financial institutions became conscious of their social responsibility and started to assess whether their activities aligned with ESG goals (Coleman, 1988, Tičar, 2024).

The acronym ESG was first used in the 2004 United Nations report, a joint initiative of financial institutions that the United Nations had invited to increase corporate social responsibility (United Nations, The Global Compact, 2004). In less than 20 years, the ESG movement has grown from a United Nations-launched corporate social responsibility initiative to a global phenomenon (Holder, 2019). One of the main concerns in the context of ESG is the disclosure of the risks generated by corporate activities. Previously, disclosing information using ESG metrics was paramount for socially conscious investors seeking to make informed investments (Tičar, 2024).

Environmental criteria show a company's commitment to safeguarding the environment and combating climate change. Social criteria scrutinize how a company manages its interactions with employees, suppliers, customers, and local communities and its adherence to human rights principles. The governance dimension unveils aspects of corporate governance, including the composition of corporate bodies, audit practices, internal controls, and shareholder rights.

Numerous studies have demonstrated the significant impact of ESG reporting on stakeholder decisions, particularly among investors. While quantifying ESG factors in monetary terms poses challenges, a wealth of research indicates their capacity to influence firm valuation and drive investment performance in financial markets (Chang et al., 2022). ESG includes security issues, particularly how new business investments may actually or potentially adversely affect air, land, water, ecosystems, and human health (Tičar, 2024). As ESG considerations become more prevalent in investment analysis and the calculation of corporate value, it will be necessary in the future to provide units of measurement for investment decisions on subjective issues such as the level of harm to workers and other stakeholders in the development and application of new and diverse activities and products (Association of British Insurers, 2001).

While some may use the terms ESG and Corporate Social Responsibility (hereinafter CSR) interchangeably (Gillian et al., 2021), it's essential to recognize CSR as a broader concept that governs corporations' role within society. Conversely, ESG metrics specifically gauge corporations' non-financial, sustainable performance and risk management practices. In light of uncertain global conditions, it's becoming increasingly evident that firms must integrate CSR principles into their strategies and measure them through comprehensive ESG analyses (Tičar, 2024). By improving their ESG performance, companies can proactively identify upcoming legislative initiatives and influence public opinion processes (Primec & Belak, 2022).

The EU has followed the United Nations' trend towards a sustainable transition of the economy and society with its legislative activity. This includes various regulations and directives adopted by European Union bodies. The most effective legal tool of the EU bodies is the EU regulations (Tičar, 2019), which ensure the straightforward unification of European law. Among the rules adopted in this area are the Sustainable Finance Disclosure Regulation 2019/2088 and Regulation 2020/852, known as the Taxonomy Regulation, which amends Regulation 2019/2088. The Taxonomy Regulation establishes a framework to promote sustainable investments and is considered by some to be the most important one (Pacces, 2021). It sets the basis for the EU taxonomy by outlining four general conditions that economic activity must meet to qualify as environmentally sustainable (Tičar, 2024).

EU directives are an indirect means of harmonising European law through the adoption of European guidelines in the national laws of Member States. Regarding sustainability governance, the Commission has proposed two new directives: a proposal for a Corporate Sustainability Due Diligence Directive (European Commission, n.d.) and Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC, and Directive 2013/34/EU, as regards corporate sustainability reporting (Text with EEA relevance) (2022) (hereinafter CSRD). The CSRD will replace the current Non-Financial Reporting Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, which amended Directive 2013/34/EU regarding the disclosure of non-financial and diversity information by certain large undertakings and groups (Text with EEA relevance) (2014) (hereinafter NFRD). The NFRD introduced the obligation for certain large companies and groups (public interest entities) to disclose non-financial information as a statement of non-financial performance (Tičar, 2024).

While the NFRD applies to large companies, the CSRD proposal foresees a wider scope, encompassing all EU-based public companies listed on regulated markets. In addition to legislative acts, soft law documents of international organisations, such as the United Nations and the Organisation for Economic Co-operation and Development, and self-regulatory acts, such as governance codes, play an essential normative role in sustainability governance. In Slovenia, state-owned entities are subject to the Corporate Governance Code for Companies with Capital Assets of the State (Slovenski državni holding, d.d., 2014). As we will explain below, these sustainability governance criteria are also becoming increasingly important in the context of public sector entities, including local communities.

3 Systematisation of the Security Elements in the Sustainable Development Goals

In the Republic of Slovenia, municipalities ensure the implementation of security components by enforcing state laws. In criminal law enforcement, municipalities cooperate with state authorities in pre-trial proceedings. Regarding road safety rules, municipalities exercise statutory powers that authorise specific legal actions, such as traffic control, and similarly in matters of public order. However, municipalities can also adopt ordinances under the law to further regulate stationary traffic or public order issues within their jurisdiction. Article 21 of the Local Self-Government Act (2007), which determines the original tasks of local public interest that may be defined by general municipal acts (municipal ordinances), is particularly relevant to the autonomy of municipalities in establishing local security. General local security mainly concerns the following fundamental municipal tasks (Local Self-Government Act, 2007, Article 20):

- The municipality is responsible for the protection of air, soil, and water resources, protection against noise, the collection and disposal of waste, and other environmental protection activities;
- The municipality is responsible for ensuring primary care for children and families, persons at social risk, disabled persons, and older people;
- The municipality is responsible for ensuring the safe construction, safe maintenance, and safe management of local public roads, public paths, and recreational and other public spaces, and for the regulation of municipal traffic by the law;
- The municipality carries out the tasks of municipal warden services, organises the municipal utility and warden services, and ensures security and order;
- The municipality carries out security supervision at local events;
- The municipality is responsible for fire safety and organizes rescue services; and
- The municipality ensures the safe organisation of aid and rescue in the event of natural and other disasters.

In these areas, municipal officials can adopt and implement municipal ordinances that constitute the local de facto legal implementation of SDGs.

4 The Municipal Officials Responsible for Adopting and Implementing Municipal Sustainable Development Policies

In the Republic of Slovenia, two municipal-level officials effectively decide on a municipality's social, environmental, and governance development. Municipal officials include municipal or town councillors, mayors, and deputy mayors. The former are legislative or normative officials, while the latter are executive officials. Officials are individuals elected to office. While certain state officials can be appointed, municipal officials cannot be appointed. Instead, municipal officials are elected in public elections for a four-year mandate (Local Self-Government Act, 2007). Generally, officials are natural persons (i.e., physical persons) who exercise authority. Besides the officials, civil servants also partly exercise executive authority under the officials' instructions. However, employees of the municipal administration are not considered public officials.

Municipal councillors are important local officials responsible for adopting general municipal acts, especially municipal statutes and ordinances. These local regulations apply exclusively within the territory of a municipality and must align with national laws. Once adopted by municipal or town councils, they must be enforced or implemented. The mayor is the most critical executive officer of a municipality, responsible for proposing general acts to the councillors and executing or implementing them. The mayor is supported in their authority by deputy mayors. This role is a political function and a holder of public office. Members of the municipal administration staff are not political functionaries; they are civil servants according to Slovenian legal regulations (Public Sector Wage System Act, 2009). Political functionaries are defined as persons who execute public powers. Since some civil servants also execute public powers, Slovenian legislation provides a more specific definition, defining functionaries as persons who obtain a mandate to perform an office through general elections. In this context, a local political functionary may be defined as a person who holds powers in a local community body (such as mayors, vice mayors, and members of local councils). They do not work based on a classic employment relationship but on a mandate obtained through election to local community bodies. The central term in the public sector in Slovenia, besides political functionaries, is civil servant. The Civil Servants Act (2008) defines civil servants as natural persons employed in the public sector (Tičar & Tičar, 2024). Some of the key goals of the contemporary civil servant system arrangement include (Tičar & Tičar, 2024):

- To define the term "civil servant" and to establish uniform elements of the civil servant system for the entire public sector;
- Comprehensively regulate the system of civil servants in state bodies and local community administrations;
- To decentralise and simplify decision-making processes regarding personnel matters, and at the same time to centralize and strengthen oversight and establish accountability and sanctions for violations; and
- To ensure professional public administration independent of political changes.

The sustainable development strategy under the 2030 Agenda first obliges legislative local functionaries (local councillors) to adopt such general local acts, which constitute the implementation of the outlined sustainability strategies. Further, it obliges executive functionaries (mayors and deputy mayors) to consider sustainability goals when implementing these acts. In our analyses, we will primarily highlight three SDG criteria for assessing these security-related goals: 1) environmental protection, 2) societal impacts, and 3) the quality of governance (United Nations, The Global Compact, 2004).

5 The Element of Application and the Future Use of Codes of Good Governance for Local Legal Entities Under Public Law in Slovenia

In the Republic of Slovenia, municipalities are part of the public sector. Effective governance is crucial for building trust in public sector entities (Tičar, 2019). However, legislation alone is insufficient for effective governance, especially in the softer area of the SDGs. Therefore, in the context of the ESG criteria, it makes sense to introduce codes of good governance in local public sector governance as well. Codes of governance generally provide a framework of best governance practices. They enable public sector entities to implement the highest standards in this area, thereby raising the quality of governance and improving long-term performance in the interests of all stakeholders.

There have yet to be governance codes applicable to local government in Slovenia. Nevertheless, there are three codes of governance in Slovenia that can serve as a reference:

- Slovenian Corporate Governance Code for Listed Companies, adopted by the Ljubljana Stock Exchange and the Slovenian Directors' Association (Ljubljanska Borza, 2021),
- Corporate Governance Code for Companies with Capital Assets of the State for State-Owned Enterprises (Slovenski državni holding, d.d., 2014, 2021), and
- Corporate Governance Code for Non-Public Companies, adopted by The Chamber of Commerce and Industry of Slovenia, The Ministry of Economic Development and Technology, and the Slovenian Directors' Association (2016).

In Slovenia, the Companies Act (2009) stipulates that companies required to perform audits must include a corporate governance statement in their business report. They may use the reference code applicable to them or adopt their code. While applying the code is not mandatory for the non-public sector, disclosure of its use or non-use and the non-use of a particular code provision is compulsory and must be further explained and justified by the company (Companies Act, 2009).

Although no code in Slovenia comprehensively regulates entities' corporate governance under public law, a code does apply to the public sector. This is the Corporate Governance Code for "Public" Companies (hereinafter the Code), specifically for companies with capital assets of the state (Slovenski državni holding, d.d., 2014, 2021). The purpose of the Code is to set governance and control standards in companies with state capital investment and establish a transparent and comprehensible system of corporate governance in those companies. The Code aims to improve the quality of corporate governance in state-invested enterprises and in SDH to enhance the long-term performance of these companies in the interests of all their stakeholders (Slovenski državni holding, d.d., 2021). However, no such regulation has yet been passed for legal entities founded by municipalities.

6 Comparative Analysis of Legal Regulation of Codes of Good Governance in Some Other Countries

Although private sector governance has received much more attention in the literature than public sector governance, in the last thirty years, several documents have focused on managing entities under public law, particularly in Commonwealth countries. The following countries have established governance codes for the public sector (Spanhove & Verhoest, 2007): the United Kingdom, Ireland, Australia, the Netherlands, and Denmark. Generally, countries use governance codes to establish the framework for all entities under public law (e.g., government bodies, agencies) of both market and non-market nature.

In the UK, the Chartered Institute of Public Finance and Accountancy (CIPFA) issued The Public Sector Corporate Governance Framework in 1995, considered one of the first public sector corporate governance frameworks. The Institute drew on the Cadbury Code in drafting the framework, retaining the three fundamental principles of openness, integrity, and accountability, which were adapted to reflect the characteristics of the public sector (Ryan & Ng, 2000).

The CIPFA Framework emphasizes the importance of diversity among stakeholders in the public sector, as well as the need for integrity, honesty, high standards of propriety, and innovation in the stewardship of public funds and activities. The 1995 Nolan Report added the principle of leadership to the existing framework of recommendations. Leadership is an essential element of public sector governance, as it effectively reflects performance—a more critical component of public sector corporate governance than conformance, which plays a more significant role in the private sector (Ryan & Ng, 2000).

The public sector corporate governance code developed by CIPFA (2006) addresses three key areas:

- Organisational processes and structure (compliance with the law, accountability for public money, communication with stakeholders, roles, and responsibilities of individual bodies and persons);
- control and financial reporting (annual reports, internal control (risk management, internal audits), audit committees, external audits); and
- standards of conduct for directors (leadership, codes of conduct, selflessness, impartiality, and fairness).

The development of corporate governance in the United Kingdom extended beyond the national level to include the local level. In 2001, in conjunction with SOLACE and key local community organisations, CIPFA combined the principles set out by Cadbury, Nolan, and the UK's former Department of the Environment, Transport, and the Regions into a single good governance framework for local communities entitled "Corporate Governance in Local Government – A Keystone for Community Governance". The framework recommended that local authorities review their current governance systems against several fundamental principles and report annually on their effectiveness in practice, encouraging them to apply the best governance standards in this area. The framework was revised in 2006 and 2007 (CIPFA, 2006).

Ireland is another country that has adopted its own public-sector corporate governance code. The first guidelines on the corporate governance of entities under public law, entitled the State Bodies Guidelines, were published by the Department of Finance in March 1992 (The Committee on the Financial Aspects of Corporate Governance, 1992). The guidelines were updated in 2001 and 2009. In 2016, the Department of Public Expenditure and Reform upgraded these guidelines to the Code of Practice for the Governance of State Bodies to account for governance developments, public sector reform initiatives, and stakeholder consultations. Although the Code originally refers to state bodies, the term should be interpreted more broadly, as "commercial state bodies", as the Code calls them, are either "nationalised" corporations (state-owned companies, author's note) or "public utilities", and as such are an essential component of the Irish economy (Walsh, 1987). Walsh (1987) refers to them as "state corporations" and lists the main ones (Irish Telecom, Irish Broadcasting, the Post Office, etc.) as "state-owned" corporations.

The Irish Code of Practice for the Governance of State Bodies (Department of Public Expenditure, NDP Delivery and Reform, 2022) applies the principles of the Cadbury approach (comply or explain) to demonstrate compliance. In addition to the areas covered by the United Kingdom Code, it regulates:

- relations with Parliament, the Minister, and the competent Department (the oversight role of the competent Department, acquisition procedures, acquisition of assets and disposal of surplus assets, appraisal of capital investments, etc.);
- remuneration and superannuation (salaries and other benefits of chairpersons and management board members, travel, and official entertainment); and
- quality customer service.

The Code provides a framework for applying best corporate governance practices for commercial and non-commercial entities under public law (Department of Public Expenditure, NDP Delivery and Reform, 2019).

7 Discussion and Conclusion

In conclusion, achieving the SDGs requires addressing the issue of good governance, including at the local security level. This can be accomplished by applying ESG criteria, which have been effective in corporate governance practices in detecting adverse impacts on the environment, employees, human rights, and human health, among others, and by developing mechanisms for controlling non-financial risks such as corruption, lack of integrity, and unethical practices. Drawing from the positive experience of using self-regulatory documents like governance codes to improve corporate governance practices, it would be reasonable to consider similar measures at the local governance level, if not across the entire public sector (Primec, 2021). It is crucial to emphasize that just as reporting on non-financial information enhances corporate transparency and provides essential information to stakeholders, the same applies to local communities. Municipal officials should consider the risks associated with security in their communities and the achievement of sustainability goals. By doing so, they can anticipate and adopt appropriate security measures to effectively manage uncertain future situations, which unfortunately are prevalent in today's world (e.g., climate change, the energy crisis, and the war in Ukraine).

As good practice recommendations, governance codes should therefore be seen primarily as an aid to municipal officials in managing security-related risks in the local community, in conjunction with achieving sustainability goals, rather than as an additional obligation.

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