Literature Review

Localizing Canada's Commitment to the Sustainable Development Goals

CAMPAIGN 2000
END CHILD & FAMILY POVERTY

United Way
Greater Toronto

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For People. For Change.

Campaign 2000 acknowledges the traditional and ancestral territories we work on and commits to a spirit of reconciliation in our work. We acknowledge the inherent rights of First Nations, Inuit and Métis Peoples in Canada and the treaty rights, title, and jurisdiction of all First Nations, Inuit and Métis across Canada. We are grateful for the generously shared knowledge and expertise of First Nations, Inuit, and Métis organizations and individuals that enriches our work. We will continue to join with First Nations, Inuit, and Métis Peoples in the work of decolonization and to advocate for the changes needed to uphold rights, and to build a society based on kindness, respect and self-determination where all children, families and communities can thrive.

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Executive Summary

The *Localizing Canada's Commitment to the Sustainable Development Goals* project expands on Campaign 2000's ongoing monitoring of poverty, community engagement, and policy development to explore measures of poverty reduction in the context of the United Nations' Sustainable Development Goals (SDGs) with a focus on local indicators.

The literature review assesses the current landscape of SDG localization related to poverty reduction in a Canadian context and will inform the following phases of the project, including a gap analysis, key informant interviews, and community conversations with communities experiencing marginalization and poverty across the country. 81 sources, including academic literature, grey literature, community documents, and webpages, were reviewed between November 2021 and March 2022.

Implications that emerged for the project include:

- Key limitations of the narrative of sustainable development;
- Limitations of the Canadian Indicator Framework for tracking progress toward the SDGs, in part due to its use of the Market Basket Measure and lack of community consultation in developing indicators;
- The corresponding need for community-informed, culturally relevant, localized targets and indicators for ending poverty—these should go beyond income measures, highlight wellbeing, and use non-traditional data including qualitative local data, especially in light of systemic intersecting power structures that create and deepen inequities and particular experiences of poverty, and the challenges of quantification of human rights approaches;
- The need for community ownership over knowledge and data, considering the historic use of data to reinforce inequities in society, and particularly in the context of Indigenous self-determination, data rights, and data sovereignty; and
- Limitations in accountability for the SDGs, particularly to local communities and the general public.

Localizing Canada's Commitment to the Sustainable Development Goals aims to further explore these gaps in the next stages of the project and ultimately address them by connecting with underrepresented communities to inform the federal government's work towards Agenda 2030, ensuring that those most impacted by poverty are shaping government response.

Introduction

In September 2015, Canada, along with all United Nations Member States, adopted the 2030 Agenda for Sustainable Development, which constitutes a "shared blueprint for partnership, peace and prosperity for all people and the planet, now and into the future" (SDG Unit, 2019). The 2030 Agenda lays out 17 Sustainable Development Goals (SDGs) with 169 targets that address global social, economic, and environmental challenges. The agenda also names the commitment to "leave no one behind" (SDG Unit, 2019).

SDG 1 is No Poverty. Ending poverty is a complex and cross-cutting goal that weaves through several additional SDGs. The *Localizing Canada's Commitment to the Sustainable Development Goals* project expands on Campaign 2000's ongoing monitoring of poverty, community engagement, and policy development to explore measures of poverty reduction in the SDG context, with a focus on local indicators.

Leveraging the strong partnership between Campaign 2000 and two other national social justice networks, Canada Without Poverty (CWP), and Citizens for Public Justice (CPJ), and affiliated organizations throughout the country, this project will reach underrepresented communities who face barriers to achieving the wellbeing and prosperity envisioned by Agenda 2030 and who are often left out of policy development, evaluation, and decision-making, but are very much impacted by these decisions.

This literature review was conducted as part of the first phase of the project, with the objective of assessing the current landscape of SDG localization related to poverty in a Canadian context. The review will inform the following phases of the project, including a gap analysis, key informant interviews, and community conversations with underrepresented and historically/currently marginalized communities across the country.

The literature review was exploratory in nature. A search of academic databases, grey literature databases, search engines, and organizations' websites was conducted between November 2021 and March 2022. The project team and advisory committee also compiled resources for review. Sources were reviewed with attention to the project themes and goals. 81 sources, including academic literature, grey literature, community documents, and webpages, were reviewed and included here.

The findings provide an overview of the current indicator framework to achieve SDG 1 (No Poverty) and the measures used within it; of SDG localization, especially in terms of community-developed indicators and data; and of current and suggested accountability processes for the SDGs. The conclusion highlights implications for the project and potential directions for the research.

Findings

Complicating Sustainable Development

The literature discussing SDG localization often noted the need to complicate or critique the narrative of sustainable development (Kawartha World Issues Centre, 2021; Pérez Piñán & Vibert, 2019; Roepstorff, 2020; Yunita et al., 2022). The framing of development as linear progress towards a universally desired goal reflects colonial, Eurocentric, neoliberal capitalist ideals and assumes all countries and cultures can and should work in this framework (Yunita et al., 2022). Global and international development has historically been linked with Eurocentric and Western humanitarian actors and establishes the Global North as a vantage point against which everything else is to be measured (Roepstorff, 2020). The call for policy coherence of the SDGs can be similarly critiqued, in that working to resolve problems within the same system that creates them can hide political problems and prevent possibilities for transformation (Yunita et al., 2022).

Odulaja & Halseth (2018) note the 2030 Agenda's major drawback of maintaining silence on specific Indigenous issues such as self-determination, governance, and land rights and ownership. As they state, "These issues are the foundations for inequality and poverty among Indigenous peoples, and failing to address them will mean that strategies to alleviate poverty and address inequities will not be effective" (p. 39).

A method of complicating this colonial narrative emerged in discussions from the project run by the Kawartha World Issues Centre (2021), in which participants noted the need to transform the SDGs with Indigenous knowledge – rather than working towards colonial notions of development, they called for sustainable development to adapt to Indigenous knowledge systems, learn from their land-based societies, and give resources back to the original people (Kawartha World Issues Centre, 2021). In the same way, they noted the need to change the way the goals are pictured – rather than linear or separate, in individual boxes, they should be represented cyclically to demonstrate their interconnection (Kawartha World Issues Centre, 2021). Similarly, Yunita et al. (2022) recommend that tensions, such as policy incoherence, should be viewed as fruitful and revealing, rather than errors to resolve. Working with local communities to understand their perspectives, priorities, and critiques of sustainable development in a poverty context will allow for further complication of the development narrative.

Canadian Indicator Framework

The Canadian Indicator Framework (CIF) is the national tool to track and report on progress towards the 17 SDGs (SDG Unit, 2021). It complements the Global Indicator Framework (GIF) that tracks and reports on Canada's progress towards global SDG indicators (SDG Unit, 2021). The Global Indicator Framework (GIF) is the primary mechanism for monitoring and reporting on the SDGs at the international level, but for domestic monitoring and reporting, countries are meant to develop country-specific indicators aligning with global indicators, but best suited to their national context. In Canada, this is the CIF (SDG Unit, 2021). The CIF currently has two targets for SDG 1 (No Poverty):

Target 1.1: By 2030, a 50% reduction in the rate of poverty, compared to the 2015 level
Indicator: Poverty rate, as measured by Canada's official poverty line

Target 1.2: No specific target
Indicator: Prevalence of asset resilience

The indicator for Target 1.1, the poverty rate as measured by Canada's official poverty line, is the Market Basket Measure (MBM). In 2018, Canada adopted the MBM as the first official measure of poverty, and it was entrenched in legislation in 2019 (Campaign 2000, 2021). The MBM measures material deprivation: it establishes a low-income threshold by costing out basket of goods and services for a modest, basic standard of living in a particular region. Families with a disposable income less than that threshold are considered to be living in poverty (Campaign 2000, 2021). The MBM offers poverty thresholds for 53 regions across county, including 19 specific communities (Heisz, 2019). The 2018 review to update the methodology of the measure involved talking to people with lived experiences of poverty in focus groups and interviews, though the selection for consultation was not explained (Heisz, 2019).

The data source for the MBM is the Canadian Income Survey, which uses a smaller sample size compared to other income measures and is accordingly subject to more sampling error. It also excludes many populations with higher rates of poverty, food insecurity, and core housing need, such as people living in the territories, on First Nations reserves, in institutions, and in remote communities (Campaign 2000, 2021; CPJ, 2020).

Critiques of the MBM note the subjectivity of what is included in the baskets and what constitutes a modest, basic standard of living, and the lack of

accounting for the disparity of income between those with wealth and those living in poverty (Campaign 2000, 2021; Hunter & Sanchez, 2021). Using the MBM as Canada's official poverty line and accordingly, as an indicator tracking Canada's progress toward SDG 1, results in lower poverty thresholds and renders many people living in poverty invisible (Campaign 2000, 2021; CPJ, 2020).

To account for people living in the territories, the creation of a Northern Market Basket Measure (MBM-N) for Yukon and the Northwest Territories is underway (Devin et al., 2021). The MBM-N is derived from the MBM methodology that is currently applied in provinces, with adjustments for the different costs and needs of these territories (Devin et al., 2021). The next steps in formulating the MBM-N involve a revised Northern Food Basket and approaches that can account for country food and harvesting (Devin et al., 2021). An additional MBM-N for Nunavut is also in development (Devin et al., 2021).

Statistics Canada and Employment and Social Development Canada (ESDC) acknowledge that the MBM-N does not fully reflect advocates' calls for a more holistic approach to poverty and that the standards are based on colonial constructs (Devin et al., 2021). Other critiques of the MBM-N reiterate that what is included in the basket, how much of it, and what quality of food is included is subjective (Harvey, 2021). There is also a lack of consideration of the costs of hunting traditional food, and the according costs/income that come with success or lack of success in hunting (Harvey, 2021). Wellbeing indicators are currently being developed by Statistics Canada for the territories.

The indicator for Target 1.2, prevalence of asset resilience, is a measure of the percentage of Canadians who have enough savings to maintain well-being by covering unexpected expenses or reduced income by drawing from assets for a specified period of time. The data source for this indicator is the Survey of Financial Security. This survey excludes people living in the territories, those living on First Nations reserves, official representatives of foreign countries living in Canada and their families, members of religious and other communal colonies, members of the Canadian Forces living in military bases, people living in residences for senior citizens, and people living full time in institutions.

Localizing the SDGs is essential to make these targets and indicators relevant and inclusive.

Localizing the SDGs

Localization is crucial to achieving the SDGs (Khan et al., 2018). Localizing means developing targets, indicators, narratives, and policies that link the concerns and actions of communities to the global objectives laid out in the SDGs (Global Taskforce, 2016; Tremblay et al., 2021; Wiebe, 2018). Essentially, localizing the SDGs involves making them meaningful at a local level and working to achieve them with those local priorities in mind. The SDG framework should ideally support local development and policy with its integrated, holistic perspective (Global Taskforce, 2016; Tremblay et al., 2021).

Steps for localization include developing a participatory process, setting local targets, implementation and action to work towards those targets, and accountability through monitoring and evaluation (Jonsson & Bexell, 2021; Masuda et al., 2021).

The participatory process should prioritize community ownership of the goals, targets, and indicators, and offer multiple options for engagement and knowledge-sharing (Global Taskforce, 2016; Masuda et al., 2021; Paradis, 2018; Schnurr, 2021). Principles and methods of this process are outlined further in the Community-Based Research section, while the importance of setting local targets is discussed in the Community-Informed Targets, Indicators, and Data section.

Implementation of localized targets and actions towards these targets should also be community driven; practices rooted in local communities will

have long-term viability for social and environmental transformation (Khan et al., 2018). Implementation should involve the inclusion of new information and indicators into policy development and decisions (BCCIC, 2021; Masuda et al., 2021). It should also prioritize an integrated multi-stakeholder approach with effective coordination and clarity of roles and their functions (Global Taskforce, 2016; Masuda et al., 2021; UN Development Group, 2014). In addition to community members, stakeholders may include local and regional governments (Global Taskforce, 2016); local organizations (Thinyane, 2018); and international and national level organizations (Masuda et al., 2021). Awareness-raising and institutional capacity are also key for implementing localized SDGs (Global Taskforce, 2016; UN Development Group, 2014). Methods mentioned for implementation include gender budgeting and participatory budgeting (Gunluk-Senesen, 2021; UN Development Group, 2014).

Funding for SDG localization is another key component of implementation. The financial capacity of organizations engaging in this work is a major factor of successful implementation (Global Taskforce, 2016; UN Development Group, 2014). Especially in light of the importance of community-driven consultation, research, policy making, monitoring and evaluation, and social accountability through participatory processes, funding and compensation are necessary for the capacity-building these processes entail (Global Taskforce, 2016; Jonsson & Bexell, 2021; Masuda et al., 2021; UN Development Group, 2014).

Accountability for localized SDGs is further explored in the Accountability section.

Community-Informed Targets, Indicators, and Data

Rather than Canada's official poverty line, the MBM, Campaign 2000 uses the Low Income Measure (LIM). The LIM is a fixed percentage (50%) of median adjusted household income (Campaign 2000, 2017). It is a relative measure of poverty that tracks changes in living standards, accounts for changes in inflation and economic growth, and compares living standards of low-income individuals and families to rest of society (Campaign 2000, 2021; Hunter & Sanchez, 2021). The data source for the LIM is taxfiler data, a reliable and broad source of annual income data, that due to Canada's high rates of tax filing, is available at very low levels of geography (Campaign 2000, 2017; Campaign 2000, 2021). The LIM includes communities with high prevalence of poverty such as populations of the territories, First Nations People living on reserve, those living in institutions, and parents under 18 (Campaign 2000, 2021). The LIM-AT (After Tax) is also used by the United Nations and the Organisation for Economic Cooperation and Development in making international comparisons of poverty rates (Hunter & Sanchez, 2021).

Using the LIM rather than the MBM is one example of making poverty measures more inclusive and relevant. But all income measures depict different aspects of poverty and present a partial picture, and there are advantages and disadvantages to each (Campaign 2000, 2017). It is also difficult to accurately represent poverty levels at the local and provincial levels given regional variations, such as differences in the cost of living and differences in earnings between provinces and communities (Campaign 2000, 2017).

Standard poverty measures do not account for the interlocking, co-constitutive systems of oppression, exclusion, and discrimination that create particular experiences of poverty for different groups (Allahdini, 2014; Cameron & Tedds, 2020; Campaign 2000, 2021; JHSO, 2014; Kia et al., 2021; Penal Reform, 2017). For example, Brittain and Blackstock (2015) note the inability of standard poverty measures to account for historical and structural disadvantage imposed on Indigenous Peoples, the cultural and contextual diversity of First Nations, Inuit, and Métis Peoples, and the impoverishment of infrastructure

and services on reserves. They state that the standard measures of economic poverty are also inadequate for measuring poverty in many First Nations families because they do not measure non-standard families, such as extended or multigenerational families (Brittain & Blackstock, 2015). Even going beyond income measures to indicators like the social determinants of health is not adequate, as these are often reflective of a colonial worldview (Brittain & Blackstock, 2015).

These challenges, and the related understanding that poverty is about much more than income measures, point to the need to localize the SDGs through community-informed targets, indicators, data, and monitoring (Bizikova et al., 2021; City of LA, 2021; Fox & Macleod, 2019; Greene & Meixell, 2017; Harvye, 2021; Kawartha World Issues Centre, 2021; Khan et al., 2018; Oxfam & ARCO, 2016; Paradis, 2018; Schnurr, 2021; SDG Unit, 2019, Tamarack Institute, 2021; Thinyane, 2018; Tremblay et al., 2021; UN Development Group, 2014).

Localization allows for different definitions, understandings, and framing of poverty and inequalities (Bizikova et al., 2021; Kawartha World Issues Centre, 2021; Khan et al., 2018). It involves understanding an issue from a community perspective – for example, revealing local understandings of well-being rather than income as essential to poverty reduction, or very different definitions and experiences of what top-down measures might classify as poverty (Duah-Kessie, 2020; Harvey, 2021; Kawartha World Issues Centre, 2021; Podlasly et al., 2020; Sanmartin et al., 2021).

Local targets and indicators should reflect what is vital for people to thrive; as Brittain and Blackstock (2015) note, for Indigenous communities, this might include the specific importance of hunting, fishing, trapping, and other land-based cultural and spiritual activities. Odulaja and Halseth (2018) offer another concrete example of what targets and indicators toward SDG 1 might look like with increased localization and community decision-making for the SDGs. Target 1.4 states the aim of all people having equal rights to economic resources, including land and property, by 2030. The authors note that this target represents an opportunity to name land ownership and reclamation as a source of socio-economic empowerment for Indigenous peoples, but fails to address Indigenous ownership of land or provide an indicator specific to Indigenous peoples (Odulaka & Halseth, 2018). Community-informed, culturally relevant targets and indicators for measuring Indigenous well-being are highly necessary for adequate progress towards eliminating poverty (Brittain & Blackstock, 2015; Odulaja & Halseth, 2018).

Systems for communities to determine their own measurement strategies and data collection processes are also key (Bizikova et al., 2021; Global Taskforce, 2016). The importance of hyperlocal data, stories as data, and centring children and youth in community-developed targets and indicators were also highlighted in the literature (City of LA, 2021; Clark et al., 2020).

Models and good practices for alternative or community-driven indicator development are exemplified by Global Taskforce (2014), Heggie (2018), OHCHR (2012), and Sanmartin et al. (2021). Brittain and Blackstock (2015) offer examples of culturally relevant models, such as the First Nations Regional Health Survey and the Touchstones of Hope principles, but note the need for further exploration of culturally based measures. These models and practices may be useful to return to later in the project, during the development of the community-informed indicator framework.

Community-Based Research for the SDGs

SDG localization requires an understanding of who represents the local and who defines it (Jonsson & Bexell, 2021). Community-based research (CBR) can inform this understanding. CBR is an integral approach for achieving the SDGs due to its emphasis

on local knowledge and community level data (Hall & Tandon, 2017; Khan et al., 2018). CBR is defined as having active involvement of community stakeholders at each stage of a project, operating with a commitment to sharing power and resources, and working towards beneficial outcomes for all participants (Banks et al., 2013; Mahoney et al., 2021; Paradis, 2018; Ragavan et al., 2020). CBR is collaborative, equitably involves all partners in the research process, recognizes the strengths of all, and has the central aim of combining knowledge and action for positive social change (Hall & Tandon, 2017; Janzen & Ochocka, 2020). The methodology has some overlap with asset-based community development, which starts from community and individual strengths, and works from there to create local opportunities and social change (Vibrant Communities).

Ethical, responsible, cooperative, and transparent relationships are crucial to CBR (17 Rooms Secretariat, 2021; Bird-Naytowhow et al., 2017; Hall & Tandon, 2017; Mahoney et al., 2021; Ragavan et al., 2020). Community capacity-building is also central aspect of the participatory nature of CBR, and community-based knowledge production through CBR involves the democratization of knowledge creation, the agency of community members, and the mobilization of knowledge and communities (Bird-Naytowhow et al., 2017; Hall & Tandon, 2017; Homer, 2019; Janzen & Ochocka, 2020; Khan et al., 2018; Mahoney et al., 2021). These tenets reflect the goals of SDG localization and demonstrate the utility of this methodology for a community-informed indicator framework.

Indicator Considerations

Developing community-informed indicators necessitates an understanding of indicators and how they support achievement of the SDGs. Indicators are measures that communicate the present state of something or its changes over time. They are typically used to evaluate progress towards goals or outcomes, and they help evaluate what is and is not working in a community, identify successes and needs, and inform policy and service provision (Heggie, 2018).

ENNHRI (2019) outlines three types of indicators: structural (tracking commitments made by the state), process (tracking implementation of these commitments), and outcome (measuring the results achieved). BCCIC (2021) states that indicators should be outcome-based, measurable, localized to geographical and cultural contexts, account for complexities/interrelations, and account for potentially multijurisdictional natures, if spanning municipal/regional/provincial/First Nations' governmental boundaries. If indicators are solely quantitative, it is key to include complementary qualitative data (City of LA, 2021).

Indicators developed by communities often differ widely from top-down frameworks, which are often irrelevant, reflect discriminatory attitudes, and measure the absence of something negative rather than presence of something positive (Heggie, 2018). Indicators must address marginalization: society cares about what is measured, uses what is measured, and creates policies based on those measurements (Thinyane, 2018).

Sources also note that while indicators are a useful tool to support assessment, they are not a substitute for comprehensive assessments, as they cannot grasp a full understanding of transformative change (OHCHR, 2012; Pérez Piñán & Vibert, 2019). They index complex concepts and challenges, so the aim cannot be to simply fulfill the targets; indicators are just one tool to work towards a goal (OHCHR, 2012; Pérez Piñán & Vibert, 2019).

Data Sources

As discussed in relation to the Canadian Indicator Framework, data sources must be carefully considered, as they tell a particular story. The official poverty line's use of the Canadian Income Survey excludes many populations with higher rates of

poverty, food insecurity, and core housing need, such as people living in the territories, on First Nations reserves, in institutions, and in remote communities (Campaign 2000, 2021; CPJ, 2020). While the Canadian Indicator Framework uses certain national data sources, there are many other options for data sources for SDG localization.

Official national statistics are one option, such as Statistics Canada census subdivision and Census Metropolitan Area data, but local data including municipal data, local health surveys, local transit data, community-generated data, qualitative data, and data collected by community organizations were all cited in the literature as useful options for tracking progress towards the SDGs (BCCIC, 2021; Bizikova et al., 2021; City of LA, 2021; Wiebe, 2018).

Non-traditional data sources, small data, and community-generated data were also discussed as particularly important (Khan et al., 2018). The use of data already being measured or assessed in various ways in communities, such as the number of students in a breakfast program or perceptions of medical care, may also hold potential for localized targets and indicators (Khan et al., 2019). Investments in the data capacity of local communities and organizations might be a helpful way forward for increased data at the local level (Bizikova et al., 2021).

Disaggregated Data

The need for collecting disaggregated data, or data that has been broken down by detailed sub-categories, to gain an understanding of particular experiences of groups that are marginalized was a prominent theme in the literature (Bizikova et al., 2021; BCCIC, 2021; City of LA, 2021; ENNHRI, 2019; Fox & Macleod, 2019; Global Taskforce, 2016; Kawartha World Issues Centre, 2021; Schnurr, 2021). The SDGs have an overarching principle of data disaggregation and it is widely noted that data disaggregation is essential for impactful outcomes for groups that are marginalized (City of LA, 2021; ENNHRI, 2019). Lim and Galabuzi (2022) emphasize the importance of disaggregated race-based data to help identify and address racial disparities, support evidence-based policy-making, build toward racial equity, validate narrative data, and track the systemic impacts of racism.

However, it is important to be careful in collecting, analyzing, and disseminating disaggregated data to not reinforce stigmatization (Schnurr, 2021). Data is not neutral and has historically been used to reinforce inequities (Cormack et al., 2019; Heggie, 2018; Krieger, 2021). The importance of data ownership, rights, and use in this context of exploitation through data collection is outlined in the following section.

Data Ownership and Accessibility

Data is never objective: it is always produced by people and based on their observations, biases, and power dynamics (Krieger, 2021). For example, in the eighteenth century, data on racialized groups were primarily produced and used to deepen injustice: data was used to characterize who was enslaved or free, which Indigenous nations were or were not under colonial jurisdiction, or which racialized differences in health status reflected a racist hierarchy rather than being a result of violence, enslavement, or colonization (Krieger, 2021). Data was used to uphold white supremacy (Krieger, 2021). In the present, without careful context, data can still be used to perpetuate harmful, biologically deterministic, and essentialist findings, particularly in the context of racialized and Indigenous communities (Cormack et al., 2019). Data is often shaped by colonial logics and must be interpreted with input from the communities it refers to (Drawson et al., 2017). Especially in translating findings into policy recommendations, research must be grounded in the knowledge and needs of the communities it represents, rather than simply datasets (Drawson et al., 2017).

To that end, a community's self-determination and ownership of their knowledge and data is essential (OHCHR, 2018). Groups impacted by issues addressed by the SDGs should be able to own their data, have control over its selection and use, and tell their own stories (Bizikova et al., 2021; UN Development Group, 2014).

Particularly in the context of Indigenous communities, the research should be aligned with the First Nations Principles of OCAP: ownership, control, access, and possession (Ayoub, 2019; Bird-Naytowhow et al., 2017; FNIGC, 2019). Indigenous rights to data must be recognized, including the principles of Indigenous data sovereignty (Cormack et al., 2019). This ensures that Indigenous Peoples have control over the data collection processes in their communities, and that they own and control how this information can be used (FNIGC, 2019).

Challenges of Localizing the SDGs

The literature reviewed outlined certain challenges for localizing the SDGs. Awareness of the SDGs is a potential challenge, as is communicating the relevance of the SDG framework for existing projects or initiatives (Jonsson & Bexell, 2021; Masuda et al., 2021).

Data collection may also be a challenge, especially in engaging groups who are routinely excluded from data collection and may be rightly mistrustful of the process (Bizikova et al., 2021; Thinyane, 2018). The availability, consistency, and interoperability of data may also be a challenge when gathering data from various non-traditional sources (Bizikova et al., 2021; Jonsson & Bexell, 2021; Masuda et al., 2021).

The focus on measurement can also be a challenge in itself, if the transformative potential of systemic goals is lost in quantification processes that take energy away from action (Pérez Piñán & Vibert, 2019). It is crucial to consider how measurement processes actually affect people at the local level and how they are useful for action (Pérez Piñán & Vibert, 2019).

Challenges in implementation include potential difficulties with coordination (Jonsson & Bexell, 2021; Masuda et al., 2021). For example, poverty alleviation for Indigenous populations in Canada is complicated by jurisdictional issues: the federal government has jurisdiction for the provision of services (health, education, social, legal, etc.) for status and on-reserve First Nations and Inuit living on their traditional lands, while provincial and territorial jurisdictions govern the provision of services for Indigenous people living off-reserve (Odulaja & Halseth, 2018).

Funding can be a challenge, especially for grassroots organizations with limited budgets (Jonsson & Bexell, 2021; Masuda et al., 2021). Ambiguous accountability and fragmented responsibility are also potential challenges, and these are explored further in the Accountability sections (Jonsson & Bexell, 2021; Masuda et al., 2021).

Accountability Overview

Accountability answers the questions: Who is responsible? Over what? And how? (Breuer & Leininger, 2021; Donald & Way, 2016). Good accountability offers information, answerability, and sanction (Breuer & Leininger, 2021), and is the cornerstone of a human rights framework (Donald & Way, 2016). It also has a temporal aspect: prospective accountability involves looking forward, considering performance measures and reporting, while retrospective accountability involves looking back, typically focused on investigation/punishment (Breuer & Leininger, 2021). Breuer & Leininger (2021) note three types of accountability: vertical (e.g. voters hold the government accountable), horizontal (different powers holding each other accountable, e.g. courts, parliaments, and audit institutions), and social (e.g. local organizations or media holding the government accountable). Concrete accountability mechanisms are essential in ensuring the impact of SDG localization.

Critiques of Accountability for SDGs

Accountability mechanisms for the SDGs, and their precursor, the Millennium Development Goals (MDGs), have been widely critiqued (Breuer & Leininger, 2021; Hansson et al., 2019; Pérez Piñán & Vibert, 2019). The MDGs were critiqued for their lack of systemic and thorough accountability mechanisms and their reduction of complex issues into questions of one-dimensional measurement (Breuer & Leininger, 2021; Hansson et al., 2019).

The UN High Level Political Forum on Sustainable Development (UN HLPF) is the global mechanism for follow-up and review of 2030 Agenda, and is currently one of the international accountability mechanisms for the SDGs, along with Voluntary National Reviews (SDG Unit, 2021). Saiz & Donald (2017) also note the UN HLPF is not the powerful accountability body for international SDG accountability that has been called for. Accountability for the SDGs remains vague, with no formal sanctions for countries who do not comply with the agreement, no global compliance mechanisms, and reliance on member states' regulations and institutions to hold governments accountable for SDG implementation (Breuer & Leininger, 2021).

The overall framework of global goals with accountability through quantification of results makes it more difficult to meaningfully use human rights-based approaches, as these are harder to quantify (Pérez Piñán & Vibert, 2019). Again, the transformative potential of SDGs can be lost in quantification processes, and accountability based solely on meeting targets can risk being caught up in measurement over action (Pérez Piñán & Vibert, 2019). Statistical manipulation or alterations of definitions can also be involved in goal achievement (Pérez Piñán & Vibert, 2019). In addition to these challenges of monitoring progress, accountability for the SDGs can be difficult due to their wide-ranging nature, connections to different ministries of government, leeway in responsibility between ministries, and no single account holder with a mandate to monitor action (Breuer & Leininger, 2021).

Accountability for SDGs in Canada

Current accountability mechanisms for the SDGs in Canada include the governance of the SDG unit, under Employment and Social Development Canada, with the Minister of Children, Families, and Social Development as the primary responsible minister (Botchwey, 2020). There is also a planned external advisory committee that is not yet established, which will be representative of academia, private sector, and non-profit organizations, and will reflect diversity, geographic representation, linguistic and gender balance (Commissioner, 2021; Government of Canada, 2021).

For accountability through measurement and accessible data, the Canadian Indicator Framework and data for its selected indicators are publicly available, as is an SDG data hub to track progress towards certain targets tailored from the Global Indicator Framework (Botchwey, 2020; SDG Unit, 2021).

An annual report is also planned, with a first publication in June 2022 (Government of Canada, 2021). External stakeholders and partners will be invited to contribute to this report via targeted engagement (Government of Canada, 2021). The timeline for this report ensures Canada will be able to provide an update each year before the UN HLPF on Sustainable Development (UN HLPF) (Government of Canada, 2021).

External review through Supreme Audit Institutions is a principal method of external accountability for Canada's work towards the SDGs (Commissioner, 2021; SDG Unit, 2021).

Critiques of Accountability for SDGs in Canada

The external review through the Auditor General of Canada in 2021 found that foundational blocks had been laid for the ESDC approach to achieve the 2030 Agenda, but more must be done, including clearly defining roles and responsibilities, improving tools needed by departments and agencies to coordinate their work, increasing clarity and detail in reporting, and making more data available about vulnerable populations (Commissioner, 2021).

Botchwey (2020) also found that Canada's domestic response to the SDGs has less of a coherent narrative than its international/foreign policy response. Botchwey (2020) found that Canada's strategy was mainly focused on issue areas rather than goal by goal actions or commitments and argues that Canada has integrated SDG language but not its core principles in domestic-facing policies.

Increased accountability to communities and the public, especially at the local level, is also highly necessary to achieve lasting change (Minujin & Ferrer, 2016; Saiz & Donald, 2017). Social and community accountability is addressed in the following section.

Accountability Recommendations

Recommendations for accountability structures emphasize a multi-level, multi-stakeholder, whole-of-society approach, involving internal and external mechanisms, as well as a procedure for complaints (BCCIC, 2019; CWP, 2015; Donald & Way, 2016).

Accountability through reporting should involve results-based reporting for spending with a focus on equity and effectiveness and a timetable for reporting at the national and global levels (BCCIC, 2019; Unicef, 2022).

Transparency was identified as a major recommendation for better accountability. Transparency should be a lever of change, involving reports and data being made widely available (BCCIC, 2019; Flores, 2019; UN Development Group, 2014). This could include open-source online data reporting and visualization platforms for accessible, transparent data and progress-tracking (City of LA, 2021; Schnurr, 2021). In this way, indicators can be viewed as a form of accountability (ideally designed to change behaviour, integrated into sets, and available in an accessible online dashboard) (Hansson et al., 2019; Holloway, 2017). Unofficial data and analyses should be used to fill information gaps and similarly made publicly available (BCCIC, 2019). Efficient data systems are needed to track the progress made to achieve the SDG goals, and this could include building capacity within Indigenous organizations and standardizing the terms of data collected to ensure transparency and comparability among Indigenous communities and across Canada. (Odulaja & Halseth, 2018; UNPFII, 2016).

Recommendations for better accountability at the national level include integrating the 2030 Agenda into departmental reporting (BCCIC, 2019); creating national sustainable development councils (Angus, 2020); establishing horizontal accountability mechanisms between different state organs (Breuer & Leininger, 2021); increasing the oversight role of Supreme Auditing Agencies (Breuer & Leininger, 2021; BCCIC, 2019; Montero & Le Blanc, 2019); increasing the role of parliaments (Breuer & Leininger, 2021; BCCIC, 2019); and increasing the role of National Human Rights Institutions (Breuer & Leininger, 2021; BCCIC, 2019; Donald & Way, 2016; Saiz & Donald, 2017).

Recommendations for better accountability at the provincial/territorial and local government levels include integrating the 2030 Agenda into departmental reporting in provincial and territorial legislatures (BCCIC, 2019); establishing local SDG planning councils (Angus, 2020); and engaging in Voluntary Local Reviews (VLRs) for transparency and accountability (Narang Suri, 2021).

Most importantly, at the community level, better accountability for the SDGs would involve inclusive and participatory mechanisms, including the leadership of people with lived/living expertise (Crone et al., 2018; Donald & Way, 2016); embedding accountability and review into everyday life through methods like community scorecards, social audits, and public expenditure tracking (Holloway, 2017; Restless Development, 2016); capacity-building for community members, such as training for monitoring and evaluation (Khan et al., 2018); and social accountability, including pressure from community organizations and social movements, participatory monitoring, participatory budgeting, community-led data collection, children and youth participation, and a shift in power from the state to the people (Donald & Way, 2016; Flores, 2019; Minujun & Ferrer, 2016; Restless Development, 2016; Saiz & Donald, 2017; UN Development Group, 2014; Walker & Hunt, 2017).

Conclusion

The literature reviewed provides a broad understanding of SDG localization in the context of poverty reduction. The *Localizing Canada's Commitment to the Sustainable Development Goals* project will aim to address the limitations, gaps, and recommendations discussed.

Key limitations of sustainable development and the 2030 Agenda include their colonial, Eurocentric, neoliberal ideals, and the lack of specificity on Indigenous self-determination and land rights. Major gaps in Canada's current framework for tracking progress towards the SDGs—the Canadian Indicator Framework and its targets and indicators—include the lack of data for people living in the territories, on First Nations reserves, in institutions, and in remote communities, due in part to its use of the MBM.

More broadly, the CIF lacks community-informed, culturally relevant, localized targets and indicators for ending poverty. It is also limited by its focus on solely economic and quantitative measures of poverty; moving forward, especially in light of systemic intersecting power structures that create and deepen inequities and particular experiences of poverty, and the challenges of quantification of human rights approaches, there is a clear need for wellbeing measures, culturally relevant measures, localized definitions of poverty/wellbeing, and community-informed goals, targets, and indicators.

Along these lines, there is a need for localized data that aligns with community-informed targets and indicators. Non-traditional data sources such as qualitative data, well-being data, community-generated data, and hyperlocal data, as well as additional disaggregated data, are necessary moving forward. Additionally, community ownership over their knowledge and data should be prioritized, considering the historic use of data to reinforce inequities in society, and particularly in the context of Indigenous self-determination, data rights, and data sovereignty.

Gaps in accountability for the SDGs also emerged, particularly in accountability to local communities and the public. Increased transparency, clarity, and detail in reporting, particularly for groups experiencing marginalization, should be prioritized.

The 2030 Agenda's commitment to "leave no one behind" should be reflected in community-centred targets, indicators, and data; corresponding policy change; and clear demonstration of the impact of community knowledge and priorities. *Localizing Canada's Commitment to the Sustainable Development Goals* aims to fulfill these needs through community-based research, creating a community-informed framework that addresses the existing gaps, and connecting with underrepresented communities to inform the federal government's work towards Agenda 2030, ensuring that those most impacted by poverty are shaping government response.

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