

THE VOLUNTARY LOCAL REVIEWS (VLRs) AS A TOOL FOR SUSTAINABLE GOVERNANCE IN CITIES: THE CASE OF SKIATHOS

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Abstract

In 2015, the UN adopted the 2030 Agenda for Sustainable Development, which set the 17 Sustainable Development Goals (SDGs). Among them, Goal 11, refers to the cities and the actions which should be taken to make them safe, resilient, sustainable and inclusive. Moreover, this goal interacts with almost all the others, thus confirming the decisive role of the cities in achieving the full set of SDGs. Hence the next step was the Localization of 2030 Agenda. This process focuses on defining, implementing and monitoring goals and strategies at the local level, in alignment with national frameworks. Moreover, a special innovative tool, known as Voluntary Local Review (VLR), has been developed for monitoring the local actions. Islands, as vulnerable ecosystems characterized by specific social, economic and environmental conditions are required to develop strategies that combine resilience to climate crisis, sustainable tourism development and social cohesion. In this context, the present paper introduces the VLR framework and presents its application to the island of Skiathos, the first Greek Municipality to adopt this tool, through an analytical framework structured around the four pillars of sustainable governance, highlighting the role of policy development, multi-actor governance, organizational development and multi-level governance in local SDG implementation.

Keywords: Sustainable Development Goals (SDGs), Sustainable Governance, Voluntary Local Review (VLR), Skiathos

1. Introduction

In 2015, the United Nations approved the 2030 Agenda for Sustainable Development: a worldwide initiative promoting coordinated action to improve the economy, make society more inclusive, and protect the environment (United Nations, 2015). Halfway to 2030, most of the Sustainable Development Goals

(SDGs) will most likely not be achieved, particularly at the subnational level where implementation is most tangible (United Nations, 2023). Towns and cities that host more than fifty percent of the global population and create over seventy per cent of the CO₂ produced worldwide – both contribute to the climate crisis and suffer disproportionately from its impacts (OECD, 2020). Therefore, the concept of the ‘SDG localization’ has become increasingly important, as the effectiveness of the 2030 Agenda increasingly depends mainly on the ability of towns and local councils to turn global goals into context-specific local policies and actions (Siragusa et al., 2020; URBACT, 2023).

To enhance this process, new forms of governance have emerged to link local plans with global targets. Among these, the Voluntary Local Review (VLR), stands out as a vital tool, supporting governance at multiple levels by offering local councils a structured method for collecting data, reporting and informing stakeholders about the progress on the SDGs (UCLG, 2020). Furthermore, the VLR can enable governments to have a better overall view and control, support evidence-based policymaking, and allow all stakeholders involved (e.g. local communities and decision-makers) to communicate in a common language (UN DESA, 2023). More than just a reporting tool, the VLR can also function as a governance mechanism that helps local organisations to better understand sustainable development, develop relevant strategies, and set related goals (Mohieldin et al., 2022).

Despite the fact that the number of local and regional governments using VLRs has grown rapidly, reaching more than 150 cities around the world in 2023 (UN DESA, 2023), the ways through which VLRs can benefit smaller areas such as islands, have not yet been investigated. In this context, islands are particularly interesting testbeds, since they are characterized by specific social and ecological conditions, are often geographically isolated, have limited natural resources, and are particularly vulnerable to climate change (Kelman, 2020). At the same time, they possess unique characteristics that allow them to act as ‘living labs’ for sustainable solutions (e.g. renewable energy transition paths and circular, community-based tourism models) (Pathirana, 2024; Baldacchino, 2018). Moreover, the VLR, with its participatory structure, gives islands the opportunity to align sustainability priorities with their long-term planning objectives, as well as with local government transformation processes. In this respect, the novelty of the present study lies in its focus on the governance dimension of VLRs in the context of small island municipalities, a perspective that remains underexplored in the existing literature despite the increasing global adoption of VLR practices.

Within this context, this study presents the Voluntary Local Review of the island of Skiathos,– the first Greek VLR– as a case study on how sustainable governance can be implemented in a small island municipality. It examines how the VLR process contributes to strengthening governance capacity across four interlinked areas: Policy Development, Multi-actor Governance, Organizational Development, and Multi-level Governance. By examining the Skiathos experience, the paper seeks to close the gap between the theory of sustainable governance and its practical application in an island.

Following this brief introduction, the article is structured as follows: Section two presents the literature review, examining the growing body of work on SDG localization, multi-level governance, and the role of VLRs as practical tools. Section three presents the methodology used for the Skiathos case study. Section four presents the analysis of the findings in relation to governance and policy integration. Finally, section five discusses the main conclusions and policy implications of the VLR framework for islands in the context of sustainability and climate change..

2. Literature Review

2.1 Act Local but Think Global: The Localization of the SDGs

The 2030 Agenda for Sustainable Development – with its 17 Sustainable Development Goals, or SDGs – offers a comprehensive guide to tackle the interrelated economic, social and environmental issues that the world’s communities are dealing with (United Nations, 2015). While the SDGs are defined on a global basis, their successful implementation needs to be adjusted to local conditions and circumstances; this adjustment is often referred to as SDG localization (OECD, 2024; UCLG, 2020). Localization means adapting global goals into local strategies, policies and indicators, while reflecting the social, economic, ecological and governmental structure of areas below national level (Brookings Institution, 2022; OECD, 2024).

At this given moment, more than half of the global population inhabits cities, producing over seventy per cent of human-caused greenhouse gases. Hence, towns and cities are very likely to suffer increasingly from the damage caused by the climate crisis and environmental degradation, making action and adaptation increasingly necessary (UN-Habitat, 2022). From this perspective, cities can play a key role in sustainable development and become leading actors in the process. For this reason, SDG 11 (Sustainable Cities and Communities) emphasizes the important role of local authorities in achieving the SDGs, from dealing with climate change and changing to new forms of energy to making sure no one is left behind (UN DESA, 2023; OECD, 2024). Studies show that roughly sixty-five per

cent of the SDG goals cannot be achieved without local government taking the lead, an observation which underlines the importance of translating international targets to the regional and local level with the support of local authorities (UN DESA, 2023; UNECE, 2023).

A key tool in this process is the VLR. VLRs are based on VNRs presented at the UN High-Level Political Forum, and enable towns and cities to assess their actions related to the SDGs, inform citizens about what has been achieved in the city and invite local communities (i.e. citizens, NGOs, universities, and businesses) to participate in co-creating sustainable solutions (UN DESA, 2023; URBACT, 2023). Through the provision of tools for monitoring, evaluating, and reporting, VLRs offer transparency, accountability, and evidence-based policymaking; they also enhance collaboration across different stakeholders and allow for long-term planning at a municipal level (IGES, 2022).

International cases show that VLRs are effective in encouraging new ways of local governance. Cities like New York, Helsinki, and Yokohama have used VLRs to identify local priorities, strengthen coordination across municipal departments, and promote learning through city networks (UN-Habitat, 2022; IGES, 2022). VLRs go through multiple stages including gathering information and data, consulting with relevant stakeholders, advancing collaboration, monitoring progress, and adjust policy where necessary. It is through this process that towns and cities can link global objectives with actionable local initiatives, aligning their regular administration practices with the global vision of sustainable development (Brookings Institution, 2022; OECD, 2024).

In this effort to localize the SDGs and convert global goals into actionable municipal strategies, specific structural problems need to be addressed effectively. Local councils frequently find it hard to record data and monitor progress, involve all relevant stakeholders, and implement evidence-based interventions effectively. These problems derive from factors such as limited administration capacity, fragmented governance structures, and the difficulty of combining policies from different sectors (Kelman, 2020; Pathirana, 2025). These problems are identified not only in insular contexts but are also noticeable in towns and cities with specific geographical, economic, or population issues. Tackling these issues requires governance initiatives, capable of encouraging participation and adapting sustainability goals to local circumstances. VLRs outline a clear way of assessing the SDGs' progress, identifying gaps, strengthening collaboration among various stakeholders, and ultimately turning global frameworks into local policies. By creating linkages between municipal goals and actionable governance practices, VLRs become a useful tool for improving coordination among stakeholders, strengthening accountability in

local decision-making, and support long-term sustainable development. VLRs combine the conceptual and operational foundation, that is necessary for moving on to the next discussion of how to use them in a way that ensures sustainable governance.

2.2 The VLR as a Tool for Sustainable Governance

VLRs are much more than just reports; they consist of new ways to govern, allowing for widespread change by embedding evidence-based decision-making, enhancing transparency, and involving different stakeholders– like residents, universities, and businesses – to jointly develop local policies (Mohieldin et al., 2022; Sever et al., 2025).

The theoretical grounding of VLRs is aligned with the four main areas of sustainability governance: a) Policy Development, b) Multi-actor Governance, c) Organizational Development, and d) Multi-level Governance (Meuleman, 2022; Teixeira Dias et al., 2023). Policy Development ensures that local goals align with the SDG targets and turn them into goals that can be measured and acted upon. Multi-actor Governance allows people to make joint decisions, ensuring transparency and inclusion. Organizational Development improves the capacity of local governments to integrate sustainability into daily operations and institutional culture. Lastly, Multi-level Governance connects local plans with regional and national plans, bringing in resources and expertise to reinforce implementation (Mohieldin et al., 2022). These four pillars combined allow for the SDGs framework to work in different city situations, providing tools for monitoring, changing policies as needed, and encouraging stakeholder participation.

VLRs also work as mechanisms that identify challenges and learnings often overlooked by typical planning, allowing cities to identify structural weaknesses, gaps across sectors, and risks unique to their area (IGES, 2022; UN DESA, 2023). By systematically collecting data, using participatory processes, and monitoring progress regularly, VLRs lay the groundwork for governance, which is evidence-based, adaptive, and capable of translating global sustainability goals into sensible local plans.

The importance of VLRs is most obvious in towns and cities that deal with complex challenges. Factors such as geographic isolation, limited institutional capacity, resource scarcity, and economies dependent on climate change (e.g. tourist-based economies), make it harder to turn global SDGs into actionable local policies (Baldacchino, 2018; Kelman, 2021). VLRs provide a structured way to deal with these interlinked social, ecological, and economic factors, by encouraging evidence-based decision-making, stakeholder engagement, and policy

adaptability. These methods are especially vital in places where conventional governance tools are not sufficient to capture seasonal, spatial, and systemic pressures and limitations.

Under these circumstances, where vulnerabilities and dependencies are concentrated, the value of VLRs becomes more evident for such environments, where the implementation of the SDGs framework becomes both more difficult and urgent (Denters et al., 2023).

2.3 Islands as Laboratories for Transition

Island municipalities demonstrate a very particular mix of structural problems and environmental and social pressures that make the localization of the SDGs both more challenging and more revealing. Island governance is affected by geographic boundedness, limited land availability, small and fluctuating populations, and dependence on resource-intensive and climate-sensitive economic sectors (Stoddart et al., 2024; Favretto & Stringer, 2024). These characteristics create significant fluctuations throughout the year in relation to resource requirements (e.g. water, power, mobility, and waste management) placing considerable pressure on local planning systems (Baldacchino, 2018; Slijepcevic et al., 2025). Islands are, at the same time much more likely to suffer from climate change risks – rising sea levels, coasts being worn away, storm surges, and prolonged droughts – which makes it even more urgent to put in place governance structures that are both adaptive and holistic (Connell, 2018; Pathirana, 2024).

Institutional and financial shortages worsen the situation. Small island governments frequently operate with staff characterized by limited technical skills and lack of specialization as well as low revenue bases, making it difficult for them to invest into infrastructure capable of addressing local challenges, create holistic monitoring systems, or sustain long-term strategic planning (Gündoğdu & Aytekin, 2022; Pathirana, 2025). Without tailor-made governance tools, conventional policy frameworks are in danger of being ineffective or failing altogether in these contexts, as they rarely consider the interaction of ecological limits, seasonal pressures, and social and economic instability, characteristics of small island systems (Benzaken et al., 2022).

However, the features that make sustainability transition difficult, at the same time, create unique opportunities for experimentation. The small size of the islands, the more direct socio-ecological feedback, and the close connections between people create circumstances under which the effects of governance actions can be seen more quickly and clearly than in large cities (Petzold and

Magnan, 2019; Kelman, 2021). Studies have shown that islands have undertaken pioneering initiatives like the creation of small, local renewable energy power networks, community-based water reuse systems, and waste management practices, which adapt to seasonal changes in demand . It is obvious that the implementation of such actions would be much more complicated in bigger towns and cities (Baldacchino, 2018; Pathirana, 2025).

Meuleman's (2022) emphasis on the "how and who" of governance, combined with Teixeira Dias et al. (2023) idea of urban governance that focuses on relationships and processes, allows us to understand sustainability governance as the institutional, organizational, and relational arrangements by which towns and cities turn common goals – the SDGs, in this case – into joint action. In this framework, this is carried out through four areas of action: Policy Development, Multi-actor Governance, Organizational Development, and Multi-level Governance.

In an island context, these four areas become even more important for the success of the governance process:

- **Policy Development.** Policymakers in small islands have to transform the global framework of the SDGs into targets that refer to their geographical area and specific local conditions, while considering their unique profiles and needs. Metrics – such as the increased arrivals during touristic periods, ecosystem-health metrics, the speed of coastal erosion, and water supplies needs – are necessary data allowing policymakers to include the real-life challenges and set goals that need to be achieved at the local level (OECD, 2024).
- **Multi-actor Governance.** Taking into account the fact that close relational connections and shared duties usually exist in small contexts such as the islands, any multi-actor governance must be carefully planned. Effective governance requires official strategies to be in place for the stakeholders that will be involved. Groups of interested parties must be identified and invited to participate in the process, while working groups should focus on specific and predefined tasks. In this way, the inclusion of different parties is ensured, different groups do not dominate one another, and communities are enabled to respond quickly (Teixeira Dias et al., 2023; Pathirana, 2025).
- **Organisational Development.** Since islands do not have advanced administrative capacity, organizational development becomes vital. Placing the concept of sustainable development at the center of everyday operations through planning meetings, ensuring that different departments work together, training staff, and providing guidelines for

managing data enhances the internal structure and mindset that are necessary for continuity and adaptive management (Meuleman, 2022).

- **Multi-level Governance** is also essential, as island municipalities depend on regional, national, and European bodies for funding and technical assistance. Hence, alignment, coordination, and collaboration across government levels and among various stakeholders allow for island municipalities to increase the number of small projects that start locally, access specialized knowledge and secure funding (UN DESA, 2023; OECD, 2024).

In this governing architecture, the VLR becomes a particularly important tool. It provides evidence and reveals patterns that normal planning misses, strengthens collaboration between different municipal departments and other relevant actors, and integrates the four areas mentioned previously part of a continuous process that can be measured and repeated (UN DESA, 2023; Sever et al., 2025). Despite the growing literature on VLRs, existing research has primarily focused on large metropolitan Municipalities and reporting practices, with limited attention on how VLRs operate as governance tools in small island context characterized by administrative constraints, seasonal challenges and social-ecological vulnerabilities (IGES, 2022; UN-Habitat, 2022). In response to this gap, the present study analyses the Skiathos VLR not simply as a sustainability reporting exercise, but as a governance transformation process. Furthermore, by applying the four pillars of sustainable governance to a small island Municipality, the study contributes to the discussion on how VLRs can support adaptive governance in geographically constrained environments.

Taking all these factors into account, a closer look at the Skiathos VLR will allow us to better understand how local authorities use management ideas and methods to implement the SDGs locally. By placing this case study in the wider academic work on island transitions, the research contributes to a growing area of study that views islands not as outlying or exceptional cases, but as valuable testing grounds for sustainable governance innovation.

3. The case of Skiathos

3.1 Overview and case selection

The research uses a qualitative single case study method, which is often recommended for a deep investigation of complicated issues in their actual settings (Baxter & Jack, 2008). The case study focuses on Skiathos, a small Greek

island in the North Sporades with a permanent population of about 6,000 residents, which rises to over 70,000 people in summertime due to tourist arrivals. This seasonal fluctuation results in significant challenges, including increased water requirements and the subsequent shortages, inadequacies in waste management, coastal erosion, as well as the harmful effects on the island's biodiversity. At the same time, this situation puts significant pressure on the administrative capacity of the Municipality, which is primarily structured to accommodate the island's needs during the non-touristic periods (Baldacchino, 2018; Connell, 2018).

Skiathos was chosen as the case study for three main reasons: firstly, it is the first Greek municipality to have conducted a VLR; secondly, it is a typical small island municipality which depends on tourism, is affected by environmental conditions, and has limited administrative capacity; and thirdly, the VLR process is mature enough (with a VLR having already been published) to allow for a systematic analysis of the results in relation to governance. This choice has allowed the investigation of "how" and "why" the VLR can transform governance in sustainable and SDGs' related actions, in an island context (Yin, 2009).

3.2 Conceptual framework - methodology

3.2.1 Basic Steps

Drawing on the four-pillar framework of sustainability governance (i.e. Policy Development; Multi-actor Governance; Organizational Development; multi-level Governance) and the UN DESA guidelines for VLRs, the methodology is organized in a three-stage process:

1. **Mapping SDG priorities and local strategy alignment.** Review of municipal strategic documents and the VLR itself to identify how SDGs were localized.
2. **Data audit and indicator alignment.** Assessment of the available data sources, indicator construction and alignment with SDG targets, following best practice in indicator selection and case study validity (Baxter and Jack, 2008).
3. **Validation and reflective analysis.** Synthesis of findings, cross-checking data with documents, developing a narrative of governance outcomes and gaps; validating the findings with municipal feedback where available.

3.2.2 Data collection and analysis

The research uses a systematic document analysis to investigate the role of the VLR as a tool of governance for the Municipality of Skiathos. The main documents used for the purposes of the research are the 2020 Skiathos VLR, the Strategic and Operational Planning of the Municipality for the period 2020-2023, policy documents, and annual Municipal reports. These documents include the official strategic planning of the Municipality, the policies implemented, as well as the related data collected.

3.3 Benefits for the islands

The Skiathos VLR, instead of serving simply as a reporting tool, lays the foundations for strategic policy development. From a wide-ranging strategy, the Municipality came up with a long-term plan describing how it envisioned “Skiathos 2030” and turned this vision into six interrelated strategic goals (Skiathos Municipality, 2020):

1. Goal 1: An innovative and attractive tourism destination
2. Goal 2: A city where everyone lives in prosperity
3. Goal 3: A city that manages its cultural heritage, creating new value
4. Goal 4: A city that protects its natural environment
5. Goal 5: A city that uses its natural resources sustainably
6. Goal 6: A city administration that meets all citizens’ demands

These strategic goals were then linked with particular SDGs, which provided measurable ways to track performance on issues like the amount of renewable energy used (SDG 7), the amount of waste recycled (SDG 12), the protection of the coasts (SDG 14), and the livability of the island (SDG 11). Through this process, the Municipality was given the opportunity to create a firm policy structure, linking long-term plans with specific targets based on evidence, an outcome that has been observed in other cases too, where VLRs contributed to better alignment between strategic planning and implementation practices (Mori Memorial Foundation, 2021; Sever et al., 2025).

The Skiathos VLR placed particular emphasis on the pillar of multi-actor governance. The Municipality organized discussions, thematic working groups, and workshops in collaboration with practitioners and academics from the University of the Aegean (Skiathos Municipality, 2020). This process enabled local communities to familiarize themselves with the concepts of sustainability and the SDGs. Participants were given the chance to share key experiences and

knowledge of the region and provide feedback, especially in areas such as coastal protection, mobility, and waste management.

At the same time, the VLR process brought about a significant change regarding the operation of the Municipality. The staff were assisted in incorporating the concept of sustainability into their daily routine, a shift that could make the organisation stronger in the long run. Moreover, they developed capabilities like the use of SDG target methods, data management, and monitoring progress across different departments (UN-Habitat, 2022). These changes meant that the Municipality could move on from project-driven actions and adopt a more organized policy development and long-term strategy based on evidence. In this way, the VLR did not serve merely the purposes of a reporting tool, but on the contrary created the baseline for a new way of structuring strategies and actions, changing the ways through which the Municipality understood its challenges and collected relevant data, and introducing new methods for coordinating administrative actions.

The VLR also served as a diagnostic tool, capable of pointing out the vulnerabilities of the Skiathos region and predicting how likely it is for the island to be sustainable in the long run. Some of the key findings identified through the process are that the island's waste management and water supplies are not sufficient during tourist periods, there is not enough space for reconstruction, there is an increased need for oil and gas imports, and the shorelines and forests are in danger because of climate change (Skiathos Municipality, 2020). By highlighting these issues, the VLR allowed the Municipality to acknowledge the gravity of the findings and shift its strategy accordingly. This acknowledgement brought about measures like dealing with resources in a circular way by using more energy from renewable sources, investing in coastal protection measures, and managing tourism in a sustainable way. These findings demonstrate that VLRs can reveal gaps and help municipalities change their response and strategic planning (IGES, 2022; Mohieldin et al., 2022). As a result, governance becomes capable of dealing with complicated situations, putting together fragmented information, connecting local action to multi-level frameworks, and giving priority to dealing with the root causes of problems.

Furthermore, the Skiathos case study shows how VLRs can be used as tools for sustainable governance which enable governance transformation. By putting together policy development, stakeholder engagement, continuous learning within the organisation, and coordination at different levels, the Skiathos VLR enabled the localization of the SDGs in a way that suited the island's complicated and dynamic socio-ecological context. The process did not just produce a review in relation to the Municipality's performance; it changed the ways through which

planning was conducted, allowing the Municipality to take measures and create coherent plans while incorporating the views and needs of all stakeholders involved. In doing so, this case study shows how small island municipalities – which normally have limited administrative capabilities – can use the VLR method to build up their ability to recover, develop their policies more consistently, and deal with their internal and external challenges. The Skiathos experience, therefore, offers a good example for other islands seeking governance tools which are relevant at the local level, but aligned, at the same time with the global goals around sustainability.

Overall, these advancements demonstrate how the VLR process can be, at the same time, a capacity-building mechanism, a multi-level alignment tool, and a strategic diagnostic framework. Moreover, it shows how important it is to adapt the SDGs framework at the local level, especially in municipalities, which have to deal with complex issues such as the ecological pressure, changing demographic patterns, and are vulnerable to shocks. It is precisely in such contexts-where governance problems accumulate and institutions need to change-that the potential of VLRs becomes more evident.

3.4 Next Steps

Based on the first Skiathos VLR, the Municipality has set the baseline to continue its work around sustainable governance practices.

The first priority concerns data collection and management. To be more precise, the Municipality must improve its data systems and the ways through which indicators are quantified and managed. The next step, compared to the work conducted for the purposes of the first VLR, is for Skiathos to properly establish a full set of around 70 indicators linked to the SDGs carefully designed to reflect local challenges, , like seasonal population fluctuations and coastal ecosystem pressures. Each municipal department should oversee a certain group of indicators, ensuring data collection, clear accountability, and continuity. Developing a central Sustainability Data Platform that gathers data on the environment, the economy and tourism will enhance decision-making processes and real-time monitoring (UN-Habitat, 2022; OECD, 2024). Similarly, the use of digital solutions – including automatic report tools and dashboards – will improve the efficiency, accuracy, and accessibility of relevant information.

From another point of view, the institutionalization of the VLR and its long-term embedment are also crucial. Skiathos will benefit considerably from the

establishment of a stable team dedicated to sustainability matters. This team could bring together representatives from all municipality departments and ensure continuity of initiatives without depending on changes in political leadership.

As far as stakeholder engagement is concerned, Skiathos could launch more initiatives to invite all relevant stakeholders (i.e. public servants, citizens, local firms, schools, and NGOs) to work together. Drawing on ideas from other municipalities and learning from peer groups can be highly beneficial. For instance, programmes for young people implemented elsewhere could provide the Municipality with ideas on how to engage youth and raise their awareness of sustainability (UCLG, 2020).

From a similar point of view, strengthening multi-level governance is vital to ensure not only capacity building and the development of technical skills, but also the necessary funding, resources and policy alignment. Skiathos should continue to align its local priorities with the Greek VNR, actively work with regional, national and European working groups, exchange views with other municipalities and participate in European projects – such as the Clean Energy for EU Islands programme. This type of engagement and emphasis on partnerships can give access to knowledge, peer learning networks, and funding opportunities (UN DESA, 2023).

A pilot-and-scale method should be at the heart of how the VLR is used in the future. Targeted pilot projects can deal with complex problems – like peak-season waste management. Each pilot project should have a monitoring and evaluation process in place to gather data on a continuous basis, evaluate the process and the outcomes and then use the findings to assess the long-term strategy of the Municipality. The projects should be carried out on a regular and recurring basis to enable governance processes to continuously adapt and evolve (IGES, 2022;).

Finally, capacity building activities will ensure that the concept of sustainability and its impact on local communities become part of the local culture. Specialized training programmes could build skillsets in SDGs monitoring, systems thinking, and informed decision-making for all relevant stakeholders.

The aforementioned actions will allow Skiathos to maximize the benefits and the lessons learned from its first VLR, using the review as a strategic governance tool. This stance will allow the island to become more resilient and ensure that the Municipality continues to be a model for sustainable governance in small island contexts – aligning local actions with the 2030 Agenda while dealing with the specific ecological, social, and economic challenges of the region.

4. Discussion

The results of this research add considerably to the growing body of scholarship, which repositions VLRs from reporting tools to governance transformation frameworks. In an island setting, the VLR becomes a new path for transforming the ways through which municipalities decide what is important, organize institutional action, and manage governance challenges across all levels. Rather than operating as a static assessment of SDG alignment, VLRs are evolving governance systems, giving municipalities a well-ordered method for turning global sustainable development goals into local plans. The Skiathos case study, from a theoretical angle, supports the current concept of sustainable governance as a process-oriented and relational practice. The literature suggests that the success of sustainability targets depends more on the ability of communities to learn, change, and work together at all levels of involvement and less on what governors choose. In island settings, this assumption is amplified by structural constraints such as seasonality, ecological fragility, and limited administrative capacity. The VLR responds to these problems by creating a single, unified system based on the four pillars of sustainable governance (Policy Development, Organizational Capacity, Multi-actor Engagement, and Multi-level Governance). In our case, this was highlighted by the alignment of Skiathos' six strategic goals with specific SDGs, as well as through the establishment of thematic workshops and collaboration with academic stakeholders during the VLR process. This approach promotes the idea of 'reflective governance', where policy is constantly revised in response to new data, stakeholder feedback, and environmental changes.

A key finding of the research is the role that the collection and analysis of data can play as governance enablers rather than purely technical inputs. Islands must often deal with sets of data which are fragmented, collected ad hoc, and/or poorly coordinated. Such drawbacks can hide the permanent or seasonal vulnerabilities and their long-term effects on the region and the local communities. By linking SDGs with locally relevant indicators, the VLR creates a governance system in which administrative units can align their actions and monitor progress over time. The Skiathos case particularly highlighted issues related to tourism seasonality, waste management pressures, water sufficiency, and coastal protection, where the VLR helped the Municipality identify vulnerabilities and align them with measurable policy priorities. Most importantly, this process changes the focus from project-based sustainability actions to indicator-driven planning routines, strengthening institutional memory, and reducing dependence on individual political mandates. As a result, the VLR contributes to the stabilization of sustainability governance beyond electoral cycles, which remains a critical challenge for small island administrations.

Moreover, this case study offers useful insights for other similar entities and island municipalities attempting to put the SDGs into action even with limited resources. Governance transformation does not necessarily require extensive public-sector investment. Encouraging collaboration between experts and strengthening institutional learning can provide an initial foundation that may later expand toward broader stakeholder engagement. What seems to matter most is the sequencing of reforms. Early investments in indicator systems and administrative routines create the conditions for more ambitious policy experimentation and participatory governance at later stages. This was observed in Skiathos, through the progressive integration of SDG-based monitoring practices across municipal departments and the shift from uncoordinated actions to a more systematic and long-term planning approach. Overall, local authorities may benefit from moving away from one-off strategic exercises toward more continuous governance processes.. At the same time, the findings of this study should be interpreted considering certain limitations. More specifically, the focus of the paper on a single case study and the reliance on document analysis as the primary methodology. Although this approach offers a detailed understanding of the Skiathos experience and the governance dynamics that emerged through the VLR process, the findings should not be considered as widely applicable to all island Municipalities, since local administrative capacity, governance structures and social-economic conditions may differ considerably. Expanding future research to different island settings could provide a better understanding of how VLRs operate under different institutional and territorial conditions.

The real essence of VLRs lies not in the compliance with or symbolic alignment with the SDGs, but in their capacity to reorganize governance processes in ways that are adaptive, data-informed, and scalable. In island areas dealing with climate change, tourism dependency, and resources limitations, the VLR becomes a sensible tool that enables sustainable transition and bridges global ambition with local agency, transforming vulnerability into a platform for institutional innovation and change. The experience of Skiathos demonstrates that even small Municipalities with limited resources can use the VLR framework to improve coordination and evidence-based planning, and more importantly, to integrate global sustainability objectives into local governance practices.

5. Conclusions

The localization of the SDGs creates difficulties for governments and illustrates the gap between international aspiration and local implementation. Although the SDGs framework gives everyone a common basis, a shared language, and a specific set of goals, its effectiveness relies on whether local governments are capable of turning general ideas into context-sensitive strategies, operational

indicators, and coordinated action. This requires governance approaches capable of translating global sustainability objectives into local planning mechanisms, administrative practices, and measurable priorities, while moving beyond static reporting to more adaptive and learning-oriented forms of governance.

VLRs have gradually become important tools for connecting global sustainability frameworks with local decision-making. Their importance does not lie merely in the publication of a document, but also in the government process developed through their implementation. When municipalities use the VLR as a working tool, rather than a reporting obligation, this can encourage departments to share data, compare priorities, and rethink how policies relate to one another. This is especially beneficial for regions where environmental, economic, and social pressures co-exist and where traditional planning tools often struggle to capture these interconnections.

The case of Skiathos demonstrates how a small island Municipality can practically use the VLR process to move from fragmented sustainability actions to a more unified governance approach based on administrative coordination, monitoring, and long-term strategic planning.. In this case, the VLR did not simply describe existing policies. It created a framework through which local strategies related to energy, tourism, infrastructure, and social policy could be examined together and aligned with broader sustainability goals. More importantly, it encouraged the Municipality to acknowledge sustainability not as a separate policy field, but as a guiding principle that improves coordination across municipal departments and links strategic priorities with more systematic monitoring practices. Over time, this helped shift the focus from isolated projects towards more consistent and long-term planning.

Apart from the empirical findings, the case study also supports the view that sustainability governance in constrained territories depends less on isolated policy interventions and more on the capacity of local administrations to develop adaptive and coordinated governance processes. Island municipalities operate under specific pressures: seasonal population increases, limited land and natural resources, dependence on tourism, and low administrative capacity. These pressures create significant challenges for long-term strategic planning. Through the VLR process, the Municipality was able to identify these pressures more **systematically**, translate them into measurable indicators, and prioritize interventions accordingly. As far as internal impact is concerned, the systematic use of SDG-linked indicators encouraged municipal departments to move beyond descriptive reporting towards more measurable monitoring practices. This did not happen overnight, or uniformly across all departments, but it gradually strengthened coordination and clarified responsibilities. Sustainability objectives

became less associated with a single department and more integrated into everyday administrative work.

In terms of policy implications, this case study suggests that VLRs can provide a practical framework for improving coordination, increasing the use of local data, and integrating sustainability objectives more systematically into municipal strategic decision-making.. Insular territories have to deal with environmental stress, economic dependency, and governance limitations. These factors increase vulnerability, but they can also make policy impacts more visible and feedback loops shorter. Under these conditions, governance tools such as the VLRs can provide key guidance for experimentation and institutional transformation. Rather than passively adopting external agendas, small island municipalities can use tools like the VLR to reinterpret global goals in ways that reflect their own environmental and socio-economic realities. In doing so, they contribute to sustainability transitions not as peripheral actors, but as active participants shaping locally grounded pathways toward resilience. In this regard, the Skiathos case demonstrates that VLRs can provide more than a reporting mechanism. They can support institutional learning, strengthen strategic coordination, and enable local governance transformation.

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