

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
CA 001				GE	The content of this document is light. The draft needs to have more content that is clear and illustrative.it would be helpful to have more graphics with specific examples.		Noted, looking forward to suggestions
CA 002				GE	An annex should be added that demonstrates the integration flow and plan or path		Noted, looking forward to suggestions
CA 003				GE	When revising the document there should be more consideration for the audience and a clear language. The first section has good graphics, however other sections need improvement in the text as order and to style		Noted, looking forward to suggestions
CA 004				GE	There need to be more examples		Noted, looking forward to suggestions
DK 005				ge	The Danish IWA-group would like to express our appreciation to the Tanzanian bureau of standard and the Swedish Standards Institute for taking the initiative of this IWA.		Noted
GB 006		Throughout		ed	high level structure	Initial capitals on High Level Structure throughout.	Accepted
HR 007				ge	High level structure (HLS) is a tool for writing ISO management system standards and it is only for writers of management system standards as some kind of a framework, structure or checklist. It is a part of ISO/IEC <i>Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO</i> , 7th edition, 2016, and it is placed inside Appendix 2 of Annex SL of this document. Management system of organization is not based or written on HLS and HLS is not used in any place in management system of organization. But knowledge of relations between ISO 26000 structure and management system standards structure is useful for users of management	To avoid HLS where it is possible as it is not used in management systems. Keep comparisons given in a two tables which as part of ISO 26000 is corresponding with given structure of management system standard and vice-versa.	To be discussed on London: Changing to "ISO MSS" implies that all existing ISO MSS are based on HLS. That is not the case. IWA 26 scope is HLS based MSS only. HLS is the part that these MSS have in common and the title and through out should reflect that. The scope of the IWA26 can not be rewritten. An

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					system standards. HLS itself is useless and unknown tools in a management system of organization, HLS is a tool for writing management system standards only. Knowledge of HLS would be useful for writers of the future ISO 26000 as management system standard with requirements, but also obsolete for users of such future ISO 26000 with requirements. Also HLS is not a task in Annex A, <i>Draft outline</i> of this IWA. ISO have also other similar document, please see CASCO QS-CAS-PROC/33 <i>Common elements in ISO/CASCO standards</i> dedicated to writers of standards of ISO 17000 series of standards in conformity assessment area.		IWA on ISO 26000 and CASCO QS-CAS-PROC/33 is a separate work item but not part of the IWA 26 scope as we are not creating a document related to conformity assessment.
HR 008				ge	organisation (eng) or organization (am)	Only for a purpose of this comment form – organization, final decision is on secretariat (and to unify entire document)	Accepted
NL/ DH 009				Ge/te	<p>Generally I am very disappointed with the results of the meeting in Stockholm. The first draft included a good conceptual overview of the relationships and synergies between the management systems approach (HLS) and social responsibility according to ISO 26000. It also included a proposal to provide 'user guidance' in the cross reference tables in Annexes A and B. The latest draft (N 14) only provides a very brief description of HLS (clause 4) and ISO 26000 (clause 5) with no interaction and relationships between the two (e.g. the title of figure 1 suggests a relationship, but the figure is a just a copy of a figure from ISO 9001:2015 without any references to SR). The latest draft provides in the Annexes A and B just a cross reference table without any guidance. Overall the draft IWA does not provide any guidance at all on the integration of SR in a HLS based management system.</p> <p>Below I repeat some suggestions that I made to the second draft and I attach a paper that I submitted earlier in an attempt to clarify the</p>		Noted. The Stockholm meeting found this consensus.

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					conceptual relationships between HLS MSS and ISO 26000.		
NC/ CN 010	Last line of the cover	cover	italics	ed	The link for the Rice Model (http://www.iso.org/iso/moddis.pdf) is an invalid link	Check for broken link and correct it	Accepted
HR 011	19			te	Title not corresponding with a text and figure 1. Also, it looks better to replace complete Chapter 6 to the end of this chapter as integral part of Chapter 4, it would be shorter and understandable.	4. Management system of organization and ISO 26000:2010 guidance	Suggestion is MSS and not ISO MSS? See comment 14
IIOC 012	19	Contents		ed	'HLS' should not be abbreviated until first use in main text.	Suggest change 'HLS' to 'High Level Structure' in section titles	Accepted
HR 013	20				HLS based standards is unknown term, better term is management systems standards. All future management systems standards shall be written on the base of ISO/IEC Directives, Part 1 where HLS is a part of Annex SL.	5. ISO 26000:2010 guidance for users of ISO management systems standards	See comment HR 14
HR 014	22				HLS is unknown term for users of management systems standards	Annex A (informative) Relationship between structure of ISO 26000:2010 and structure of ISO management systems standards	See comment 14
HR 015	23				HLS is unknown term for users of management systems standards	Annex B (informative) Relationship between structure of management systems standards and structure of ISO 26000:2010	See comment 14
HR 016	24				Whole annex not suitable for this IWA	Please delete Annex C (save for next project)	To be discussed. The Stockholm meeting almost found consensus to delete annex C.
DK 017	49-51	Foreword		ge	As much as we agree that the objective of the 2 nd workshop in May in London should be to finalise the IWA, we also want to caution that if the IWA-group through their comments indicates that the IWA is not ready for approval, a revised planned for final approval should be considered.		Noted

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KEN 018	50			GE	...(SIS) in association with..”Do we say..’ in association with.. or in collaboration with...’	The group found the word association meaning that a new mutual agreement for association was entered for terms of reference to both parties. In collaboration with may fit better.	To be discussed. Tina will bring examples from other standards.
SE 019	53-55	Introduction		ed	The last part of the sentence does not read well.	Change to: This document is aimed at helping organizations apply ISO 26000:2010 Guidance on Social Responsibility within a management system which is based on an ISO management system standard, and which is drafted using the High Level Structure for ISO management system standards ¹ (HLS)	To be discussed.
GB 020	55–57 100–104	Introduction/ 1 Scope		te	There is an inconsistency between line 55–57 of the Introduction and the Scope. Lines 55–57 state that the IWA can be employed regardless of whether users have a management system. The Scope states that it provides guidance for the use of ISO 26000 ‘in organizations with a management system that is based on the High Level Structure for ISO management system standards (HLS).	The Workshop to align the Introduction and the Scope.	Accepted
GB 021	55–57 100–104	Introduction/ 1 Scope		te	One of the aims of the IWA is to introduce organizations to the use of ISO 26000. The requirement for the management system to be one based on the High Level Structure is likely to establish a barrier.	The Workshop to consider whether mandating the use of a management system based on the High Level Structure is likely to be a barrier to uptake of ISO 26000, and whether using other than formal ISO management systems would benefit those seeking to include SR within an existing management system.	To be discussed. The aim of the IWA is not summarize/introduce ISO 26000. The aim is to show how ISO 26000/HLSbased standards can be used together. ISO 26000 is a separate document that according to its text can be used by any organization (regardless if the have mss or not). One of the main aims of the IWA26 is to explain ISO 26000 to those that happen to have a MSS.

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PC 022	55			ed	abbreviation (HSL) seems to be anchored to incorrect phrase	replace 'High Level Structure for ISO management system standards ¹ (HLS)' with 'High Level Structure (HLS) for ISO management system standards ¹ (MSS)	Accepted.
SE 023	59-61	Introduction		ed	The two major benefit statements are emphasized if put in a list format.	The benefits to an organization of using this document are: a) to improve social responsibility performance by using a structured management system approach and secondly; b) to improve the management system and its performance by incorporating social responsibility guidance.	Accepted listing
KEN 024	59 - 62			GE	The benefits to an organization of using this document are firstly, to improve social responsibility performance by using a structured management system approach and secondly, to improve the management system and its performance by incorporating social responsibility guidance. The value of using this document Numbering makes reading and understanding simple. We may consider	The benefits to an organization of using this document are: i. to improve social responsibility performance by using a structured management system approach and ii. to improve the 60 management system and its performance by incorporating social responsibility guidance. The value of using this document is that	Accepted listing. With modification: the number 60 will be outdated and should be deleted
CO 025	59-61			te	In order to be coherent with the scope we propose to change this paragraph	The benefits to an organization of using this document are firstly, to improve the management system and its performance by incorporating social responsibility guidance, and secondly to improve social responsibility performance by using a structured management system approach.	Accepted
GB 027	59–63	Introduction			The use of 'performance' twice in this sentence is potentially confusing. In addition, we are providing social responsibility guidance not guidance to the MS.	Further discussion needed at the London workshop.	To be discussed. ISO 26000 provides SR guidance.
DK 028	60-61	Introduction		te	We find that there is a potential misunderstanding included in the sentence "...secondly, to improve the management system and its performance by...", as we do not find it is the purpose of the IWA to improve the management system.	Change the text to ... secondly, to improve the value of the activities of the organisation for the organisation and society.	To be discussed

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IIOC 029	61	Introduction		ed	'social responsibility guidance' is not incorporated. 'Social responsibility' is.	Delete 'guidance'.	To be discussed. Prel accepted but do we add SR to the MSS or do we add guidance in order to output SR?
DE 030	63			ed	The value of the document works in two directions: 1. CSR and management approach 2. Management approach and CSR	Precise the last sentence in the following way: "The value of using this document ... of applying social responsibility guidance with a management system approach <i>and vice versa</i> ."	SR, not CSR.... To be discussed. Using "vice versa" can make it harder to read?
DE 031	65			ed	Listing of management areas in an alphabetical order or in order of importance	Alphabetical order: "Many organization around the world have chosen one of the ISO management system standards to manage areas such as anti-bribery, energy, environment, food safety, information security, and quality."	Accepted.
IIOC 032	68	Introduction		ed	'improvements' does not need to be plural.	Suggest change to 'improvement'	Accepted
GB 033	70-72	Introduction			These figures need to be substantiated: As a consequence there are more than 1,5 million management systems in place that are certified to one 70 of the ISO management systems standards. In addition there are probably five times as many 71 organizations using ISO management system standards without being certified.	We propose deletion or clarification of these figures. At the very least, the first line should be rewritten to read: There are believed to be more than 1,5 million	To be discussed.
HR 034	70-72				Numbers of today ISO management systems standards users given in this paragraph are not relevant for this IWA and it is obsolete surplus for using in standards. It is welcome to use in promotional purposes or for advertisements. Such statistical data are not usual as a part of standards in other standardization fields.	Delete.	To be discussed.
SE 035	70-71	Introduction		ed	This paragraph better belongs at the end.to the preceding one.	Move the paragraph that starts on line 70 to the end of the sentence on line 68.	Accepted

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IIOC 036	75	Introduction		ed	'called SL that describes what fundamental clauses, texts and definitions are to be included' Annex SL is the correct title.	Suggest change to 'called Annex SL that describes what fundamental clauses, texts and definitions are to be included'	Accepted.
IIOC 037	76	Introduction		ed	Use of 'hereafter' is current from this point on, but reference is 2012, therefore 'thereafter' should be used.	Suggest change from 'hereafter' to 'thereafter'.	Accepted.
IQNet 038	84	Introduction	Paragraph	te	IQNet SR10 establishes the requirements for a social responsibility management system (based on HLS) for organisations that are committed to the principles and recommendations relating to sustainability and social responsibility, in particular, those set out in the ISO 26000 International standard. It can be really useful for IWA26 users to know IQNet SR10 since it is an example of applying management system based on HLS to social responsibility as understood in ISO 26000.	Add the following paragraph: "There is also an example of a social responsibility management system, IQNet SR10, which uses HLS and is based on ISO 26000."	To be discussed. There are a number (more than 10) of national/regional "SR MSS". Some are based on HLS, some are not. Is promotion of these relevant to IWA 26 focused on ISO 26000 HLS-MSS? Please provide the meeting with a copy of SR10 so we can see hands on if the proposed sentence can be added.
CO 039	85			ED	To be more specific with the information of ISO 26000 standard.	Published in November of 2010, ISO 26000;2010	Accepted
EC 040	85	Introduction	Introduction	ge	Published a few years before , is not necessary because the year is already mention ISO 2600:2010 and a few years it does not stated the exact year.	Start with... ISO 26000:2010 provides.....	Accepted, if it makes it clearer.
SE 041	85-92	Introduction		Te	This is the first introduction of ISO 26000. It's important that the description of ISO26000 is consistent with the wordings in the ISO26000 document – we do not want to interpret and re-write what kind of guidance is provided. The word "operationalizing" is not used in ISO 26000. It's not correct to limit the introduction of ISO26000 to "emphasis on identifying the shifting societal expectations and environmental threats" - the standard is about more than that.	Change to: Published a few years before, ISO 26000:2010 Guidance on Social Responsibility is intended to assist organizations in contributing to sustainable development. The standard is not a management system standard with requirements, instead it contains more than 450 recommendations. ISO 26000 provides guidance on the underlying principles of social responsibility, recognizing social responsibility and engaging stakeholders, the core subjects and issues pertaining to social responsibility and on ways to integrate socially	To be discussed. Operationalization was a key word in the ISO 26000 New Work Item Proposal that was accepted. IWA26wording to be discussed. Sentence "Shifting ..." was discussed and accepted in Stockholm. What has changed?

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					The phrase "ISO 26000 offers guidance on how to build an organizational culture of social responsibility" might be true, but this phrase is not part of the scope of ISO 26000. The suggested new text is taken directly from ISO 26000:2010 (Clause 1 and Introduction)	responsible behaviour into the organization. This type of guidance benefits the use of management systems. One of the clauses of ISO 26000, Clause 7 Guidance on integrating social responsibility throughout the organization, is structured around the fundamentals of a management system standard and continual improvement.	ISO 26000 is intended to give guidance on SR. Done correctly SR contributes to Sustainable Development. ISO 26000 is not a sustainable development standard, it is primarily a SR standard. The word "underlying" is not needed. Mentioning principles and recognizing SR, and engaging stakeh is a good idea.
IIOC 042	85	Introduction		ed	'Published a few years before' would imply more than two.	Suggest change to 'Published in 2010...' or 'Published a couple of years before...'	Accepted
IIOC 043	86	Introduction		ed	'identifying the shifting' does not need the 'the'	Suggest change to 'on identifying shifting societal expectations'	Accepted.
GB 044	87–92	Introduction			This description of ISO 26000 is off-putting, unhelpful and repetitive.as written	Amend to read: The standard is not a management system standard with requirements. ISO 26000 details how to build an organizational culture of social responsibility and this benefits the use of management systems.	To be discussed. Looking forward to additional on-putting wording.
IIOC 045	88	Introduction		ed	'ISO 26000 offers guidance' might read better as 'provides detailed guidance'	Suggest change to 'ISO 26000 provides detailed guidance'	Accepted.
DK 046	89-90	Introduction		ed	Seems like something is missing in the sentence? One of the clauses of ISO26000, Clause 7 Guidance on integrating social responsibility throughout the organization, is structured...	Change to "Clause 7 in ISO26000 (Guidance on integrating social responsibility throughout the organization) is structured..."	Accepted
IIOC 047	91	Introduction		ed	'fundaments' should be 'fundamentals'	Suggest change to 'fundamentals'	Accepted.

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EC 048	92	Introduction	Introduction	ge	Continual improvement means once a while or not intention in create a new culture. Permanently is like a habit or every moment be thinking in social responsibility, became part of our culture. I kindly suggest to change continual for permanently	Permanently improvement	Rejected. In ISO MSS it is called continual improvement.
SE 049	94-95	Introduction		ed	The intentions of are emphasized if put in a list format. It is important to emphasize that this document is not a summary of ISO 26000. Therefore, the choice of wording for the last intentions could be reinforced a bit.	Change to: This document: a) is not intended to provide guidance on implementing a management system in general; b) contains no requirements; c) should not be seen as mistaken for a summary of ISO 26000.	Accepted with modification: isn't "mistaken" a bit harsh?
KEN 050	95			no requirements, and should not	The coma is poor English. You don't put a coma then use the word 'and'.	To be discussed.
SE 051	96	Introduction		Te	The structure and content of the document is not clear and easy to understand. Add a section that describes the structure of the document.	The main guidance of this document is found in clauses 4-6 and the appendixes: a) Clause 4 explains the guidance given in HLS for readers most familiar with ISO 26000. b) Clause 5 explains the guidance given in ISO 26000 for readers most familiar with HLS-based management systems c) Clause 6 describes how integrated management systems can be improved through ISO 26000 guidance d) Annex A provides a cross reference for how each section in ISO 26000 relate to sections in HLS e) Annex B provides a cross reference for how each section in HLS relate to sections in ISO 26000	Accepted, proposed text to be discussed.
KEN 052	100 - 104			GE	This document provides guidance on how to use ISO 26000 Guidance on Social Responsibility in organizations with a management system that is	The ambiguity in this sentence has not been eradicated so far. The sentence still too long and	To be discussed. Proposed sentence is also very long.

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					<p>based on the High Level Structure for ISO management system standards (HLS), and how to apply the HLS approach in an organization using ISO 26000.</p> <p>This document can be used in full or in part by an organization with a management system and/or using ISO 26000.</p>	<p>confusing. Consider the following amid others still to be discussed:-</p> <p>‘This document provides guidance to the organizations using management system/s that is/are based on the High Level Structure for ISO management system standards (HLS), on how to use ISO 26000 Guidance on Social Responsibility in those systems and also on how to apply the HLS approach in those organizations’.</p> <p>This document can be used in full or in part by an organization using a management system.</p>	
HR 053	100-104				<p>Management system of organization is not based on High Level Structure for ISO management standards. There are no such organizations. Management system of organization is based on many factors, decisions and documents, among them are some of ISO management system standards and only writing these standards is based on HLS.</p>	<p>This document provides guidance on how to use ISO 26000:2010 Guidance on Social Responsibility in organizations with a management system that is based on the ISO management system standards. Also, relationships between structure of ISO 26000 and structure of ISO management system standards based on High Level Structure are included (described and placed inside Appendix 2 of Annex SL of ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 7th edition, 2016). This document can be used in full or in part by an organization with a management system and/or using ISO 26000.</p>	<p>To be discussed. We propose:</p> <p>This document provides guidance to organizations that use one or more management system standard that is based on the High Level Structure for ISO management system standards (HLS), on how to use ISO 26000 Guidance on Social Responsibility, and how to apply the HLS management system approach when using ISO 26000. This document can be used in full or in part by an organization with a management system and/or using ISO 103 26000.</p>
SE 054	100-101	Scope		te	<p>It is important that the document also states that it can be used by an organization with multiple management systems.</p>	<p>Change to:</p> <p>This document provides guidance on how to use ISO 26000 Guidance on Social Responsibility in organizations with a management system(s) that is based on the High Level Structure for ISO management system standards (HLS), and how to apply the HLS approach in an organization using ISO 26000.</p>	<p>See comment HR22</p>

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PC 055	101-102			ed	abbreviation (HSL) seems to be anchored to incorrect phrase	replace 'High Level Structure for ISO management system standards ¹ (HLS)' with 'High Level Structure (HLS) for ISO management system standards ¹ (MSS)	Accepted
EC 056	101	Scope	Scope	ge	Add with after together, like the title	... together with	Accepted with modification, see HR22.
UNI 057	102			Te	The scope is well explained in lines 100-102, while the rest of line 102 seems contradictory with the text before.	Delete from "and how" to "ISO 26000".	Rejected as this was the scope in the New Work Item Proposal.
KEN 058	106 - 107			GE	The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document.	The following documents are referred to in the text such that some or all of their contents constitute requirements of this document.	Accepted
KEN 059	107 - 108			GE	For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.	For dated references, only the edition cited that applies. For undated references, the latest edition of the referenced document (including any amendments) shall/will apply.	Rejected.
EC 060	109	Scope	Scope	te	Transparency, fair practices, and others like new standard ISO 37001:2016 anti-bribery. SRs are reinforced with the new ISO. Therefore we suggest to include in the draft the anti-bribery standard which is very important to maintain as a culture management, especially in many countries with heavy difficulties in their government organizational systems, opacity, responsibilities, well known through public news.	... ISO 37001:2016 anti-bribery	Rejected, we can only refer to documents that are necessary to have to be able to read the IWA 26.
NC/ CN 061	109	02	paragraph	ed	The link for ISO 26000 can be provided	ISO 26000: 2010, Guidance on Social Responsibility: available at https://www.iso.org/iso-26000-social-responsibility.html	To be discussed.
HR 062	111				It is a title	High Level Structure	Accepted

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GB 063	113-114	3		te	Lines 113–114 need to be rewritten for a general audience.	Add the following sentence as a new paragraph: Specific text and definitions are developed for different disciplines, e.g., environment.	
IIOC 064	113-115	3 Terms and definitions		ed	'the High Level Structure (ISO Directives, Part 1, Annex SL) and the following apply.' High Level Structure has already been abbreviated in previous text so change to HLS. Also 'the following apply.' Could be changed to enable removal of line 115. References to ISO and IEC are inherent in the web addresses.	Suggest change to 'the HLS (ISO Directives, Part 1, Annex SL), and the following terminological databases for use in standardization apply.'	Rejected, we believe this is new "standardized text" by ISO editors.
GB 065	115-117	3			Reference to the ISO and IEC databases in the main body of the text is misleading	Convert lines 115–117 to a NOTE	Rejected, we believe this is new "standardized text" by ISO editors.
EC 066	120	03	03.1	te	including environmental, social and economic aspects, should include after social, the geopolitical context, which is very important in the style of governance and attitude or empowerment plus educational rate of population Vs. total population.	... social, geopolitical context and economic aspects,	Rejected, this definition was accepted in Stockholm and has a strong credible source.
NC/ CN 067	125	03.01	paragraph	ed	The link for ISO Guide: 82:2014 can be provided	Source: ISO Guide 82:2014: available at http://isotc.iso.org/livelink/livelink/fetch/2000/2122/4230450/8389141/ISO_Guide_82_2014%28E%29_-_Guidelines_for_addressing_sustainability_in_standards.pdf?nodeid=16544468&vernum=-2	Accepted.
HR 068	126				Title not corresponding with a text and figure 1. Also, it looks better to replace complete Chapter 6 to the end of this chapter as integral part of Chapter 4, it would be shorter and understandable.	4. Management system of organization and ISO 26000:2010 guidance	See HR13
NL/ DH 069	126	04		Ge/te	This clause now only provides a very brief and general description of the basics of HLS/Annex SL. In earlier comments I included suggestions to show the added value of the MSS/HLS approach to implementing SR. See the attachment to these comments.	Add to the clause a practical approach to applying the HLS based management systems approach to the implementation of ISO 26000. E.g. by including and building upon the following text	To be discussed. Makes sense to us (again) unless the same guidance is given in the tables.

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					I think that it would add value to extend this clause also with the main steps that an organization can take to actually apply an HLS based management systems approach to implementing ISO 26000.	<p>1) Relate the implementation of the ISO 26000 SR principles to related components of the HLS based management system approach (e.g. levels of accountability and transparency in communication and engagement practices, ethical behaviour in leadership and personnel awareness and competence development programmes, respect for laws and international norms of behaviour and human rights in compliance programmes)</p> <p>2) Take a systematic approach to understanding social responsibility and stakeholder identification by conducting a full internal and external context assessment (see 4.1 and 4.2 of HLS)</p> <p>3) Apply a risk management approach to the consideration of SR core subjects and issues by conducting a systematic identification, analysis and evaluation of issues and determination of the related risk and opportunities for the organization and affected stakeholders (see clause 6 of HLS) that should be addressed and determine priorities to establish objectives and plans to achieve these objectives and to implement any other actions to address identified risks and opportunities.</p> <p>4) consider all support, operational control and performance evaluation elements of HLS when implementing the identified actions and programmes</p>	
DK 070	126-148	4 HLS guidance for users of ISO26000		ge	<p>We do not find that the current version of clause 4 offers the guidance needed or is replicating to a large enough degree what users of ISO26000 could learn from implementing a HLS-based system.</p> <p>Following the discussion in Stockholm of the use of the tables in the annexes, we discussed that the current version of the table is not offering the guidance needed, and that an executive summary could potentially do this.</p>	<p>Our proposal on dealing with this dilemma in clause 4 is to replace all of the current text with the following text, leaving the practical guidance to be included in clause 5. The text we propose included is:</p> <p>"The document shall help users of Annex SL, the high level structure on management systems, as well as users of ISO 26000 on how the content of ISO 26000 can help a user of MSS on integrating social responsibility or how users of ISO 26000</p>	To be discussed

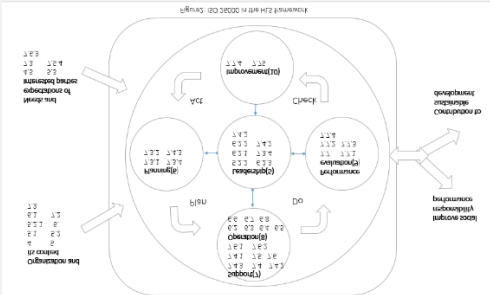
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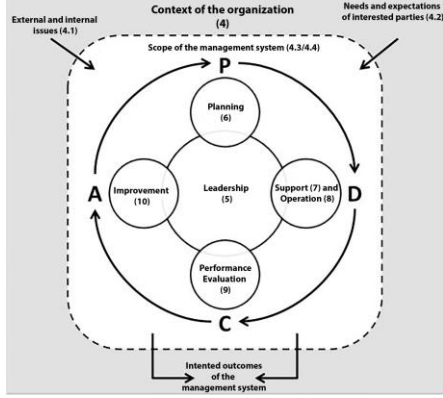
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						<p>can use HLS to better structure and systemize their work on social responsibility.</p> <p>If you are working with ISO 26000 and arrive at the integration of the results of your work on chapters 4-6 in your daily practices, you can either use chapter 7, which is the ISO 26000 version of the elements of a management system, or you can use Clause 4-10 in Annex SL.</p> <p>When you develop, implement, maintain and improve your management system, for each clause of the high level structure, inspiration can be found in ISO 26000 on how to take social responsibility into consideration. The following illustrates this approach.</p> <p>Clause 5 is then the table in annex B where the input from ISO 26000 is prioritized, i.e. which clauses in ISO 26000 are most applicable to the requirements of Annex SL.”</p>	
SE 071	126-171	4 and 5		Te	The way the chapters 4 and 5 are written in Draft 3, they don't give any guidance. The guidance can be found only in the annexes. It would be more beneficial for the reader, if the guidance is included in the clauses 4 and 5.	Move Annex A to the main text in chapter 4. Move Annex B to the main text in chapter 5.	Accepted. Normally ISO editing places long tables in annexes but let us try.
GB 072	130–138	4			This paragraph describes what the HLS is but provides no linkages with ISO 26000, and Figure 1 provides no additional information on those linkages.	Clear linkages to be provided shown and Figure 1 from the Stockholm Workshop to be reinstated Describe, in line 132, linkages between ISO 26000 and each of the seven clauses of the HLS.	To be discussed.
IIOC 073	130	4 HLS guidance for users of ISO 26000		ed	High Level Structure previously abbreviated. Change to HLS and then it is possible to delete '(HLS)'	Suggest change to 'The HLS for ISO management system standards specifies...'	Accepted.
SE 074	133	04		Te	“The standards writers then add any texts ” The reader is interested in the content of the standards, not in the processes of making standards.	Change “The standards writers then add any texts and definitions specific to their discipline.” To	Accepted. Each new/revise MSS after 2012.

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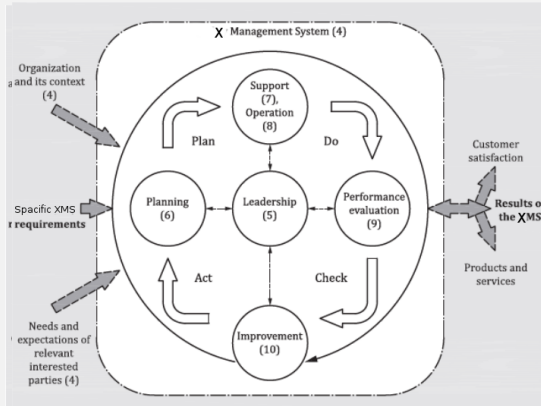
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						“Each ISO Management System Standard builds on the HLS by adding content and definitions specific to its discipline”.	
GB 075	135– 138	4	Figure 1		We are referring not only to a quality management system Some inputs and outputs are specific to a QMS and do not reflect the provisions of ISO 26000 The document referred to in clause references need to be made clear. Reference is needed to the Annexes of IWA 26 Cross-references are needed to the relevant clauses of ISO 26000. Figure 1 shows a QMS system only and has excluded the ISO 26000 overlay as agreed in Stockholm.	Delete ‘quality’. Delete ‘Customer requirement/customer satisfaction’. Insert ‘results of social responsibly’ as an output. Reflect the provisions of ISO 26000 in the diagram Clarify which documents are referred to in the clause references. Make reference to the Annexes of IWA 26. Insert cross-references to the relevant clauses of ISO 26000. Reinstate the agreed diagram from Workshop 1 (Stockholm).	Figure 1 to be discussed.
NC/ CN 076	136	04	Figure 1	te	The figure 1 is necessary, but it shows the relationship between ISO management system and HLS, not the ISO 26000 in the HLS framework. Another figure should be added to show ISO 26000 in HLS	1. Change the title of figure 1 to ISO 90001 in the HLS framework 2. Add a figure 2--- ISO 26000 in the HLS framework. (The clear PPT version is in the attachment)	Figure 1 to be discussed
							
SE/ SL 077	135-136	04	Figure 1	te	The figure shows the PDCA cycle from ISO 9001:2015. It is not clear why the figure here is stated as “ISO 26000 in the HLS framework”. The title should be changed. It would also be	Change Figure 1 to:	Figure 1 to be discussed

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
					better to use the simpler PDCA illustration that is more general and clearer without the reference to quality and duplication of steps in arrows and circles (planning/plan, Operation/Do etc.)	 <p>Figure 1: Relationship between HLS and PDCA</p>	
SE 078	136	04	Figure 1	Te	The numbers in the figure are not explained.	Remove all numbers from the figure, or add text explaining them.	Figure 1 to be discussed
SE 079	137	04	Figure 1	Te	The title of Figure 1 does not reflect the content of the figure. The titles of Figure 1 and 2 should harmonize.	Change the title of Figure 1 to “Schematic overview of the High Level Structure”	Figure 1 to be discussed
SE 080	136	04	Figure 1	Te	The figure now describes a Quality Management System, it should describe a general Management System according to HLS.	Edit the figure, remove all references to “quality” and make sure the terms used are aligned to the HLS.	Figure 1 to be discussed
HR 081	134-135				Management systems are not based on HLS, only management systems standards are based (written or drafted) on HLS.	Please delete: HLS based management systems provide for sound risk and compliance management based on context assessment and for good linkages between strategy and operation.	To be discussed
HR 082	137				Not proper figure title	Figure 1- Framework of management system of organization	Figure 1 to be discussed

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DE 083	136			ed	Figure 1 focuses on Quality Management Systems, we talk about HLS in this standard.	More precise use of explanations:	Figure 1 to be discussed
IIOC 084	136		FIG.1	Te	Figure 1 refers to “quality management system”, while the description in the text (lines 130-135) refers to all ISO management system standards based on HLS. The figure 1 should be included as “example”. Figure 1 does not clearly show how ISO 26000 can be placed within the HLS Framework	In the title of the figure (line 137) add: “ISO 26000 in the HLS framework, <u>example for Quality management system</u> ” The figure needs revising to be clear how ISO 26000 fits within the HLS Framework.	Figure 1 to be discussed
UNI 085	136		FIG.1	Te	Figure 1 refers to “quality management system”, while the description in the text (lines 130-135) refers to all ISO management system standards based on HLS. The figure 1 should be included as “example”	In the title of the figure (line 137) add: “ISO 26000 in the HLS framework, <u>example for Quality management system</u> ”	Figure 1 to be discussed
PE 086	136		Figure 1	ED	<p>The Figure 1 is based in 9001 (QMS), and shall be generic.</p> 	Replace QMS references to XMS.	Figure 1 to be discussed
PC 087	136		Figure 1	ed	<p>0. current figure refer to quality management system, not to generic HLS MSS;</p> <p>1. customers are part of the interested parties;</p> <p>2. needs and expectations are requirements</p>	<p>1. remove 'customer requirements'</p> <p>2. remove quality from 'Quality Management System'</p>	Figure 1 to be discussed

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						3. replace 'customer' in customer 'satisfaction' with satisfaction of interested parties 4. replace "results of QMS" with "results of management system" 5. add other results such as "improved performance", "continual improvement"	
NL/ DH 088	137	04	Figure 1	te	The title to figure 1 suggests that it shows the relationship between HLS and ISO 26000, however, it just contains a figure from ISO 9001:2015.	Include in this figure relationships with the main components of ISO 26000.	Figure 1 to be discussed
DE 089	137			ed	Headline of figure 1 is misleading	Figure 1: The HLS framework 	Figure 1 to be discussed
PE 090	137			ED	The "Figure 1 — ISO 26000 in the HLS framework" not include ISO 26000 issues in this figure, is only HLS		Figure 1 to be discussed
GB 091	140– 142 195– 204	4/Annex A			Line 140 –142 states that users can benefit from the HLS but Annex A provides insufficient information on those linkages to demonstrate the benefits	Annex A to describe more clearly the linkages between the HLS and ISO 26000	Accepted. Looking forward to suggestions
HR 092	140-142				HLS is not introducing management structure. It introduced a structure of management system standards only. Management structure depends on many other points such as for example type of ownership, size, type of a product, expected market area, education of employees, political situation and influence.	For organizations it is easier to understand and to implement ISO 26000 using relationship between structure of ISO 26000:2010 and structure of ISO management systems standards, as described in Annex A.	Accepted

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DE 093	141ff			ge	Listing of examples – we have to discuss if we find helpful examples. If not, we should delete it.	Delete: “In addition to the linkages between clauses there are parts of the HLS that may need further guidance for the user of ISO 26000. Examples are: – Nnn – Nnn – Nnn”	Clause 4 examples to be discussed
GB 094	142– 146	4			Nowhere are clear linkages shown between the seven clauses of the HLS and ISO 26000 The Workshop needs to develop straightforward, sample examples similar to that given in this proposed change for 'context of the organization'.	Examples of linkages between the clauses of the HLS and ISO 26000 are: Context of the organization (here, an organization should respect, consider and respond to the interests of its stakeholders) <ul style="list-style-type: none"> • leadership • planning • support • operation • performance • evaluation • improvement 	Clause 4 examples to be discussed
CO 095	143			TE	What kind of examples? It's not clear the examples in this paragraph	No comment	Clause 4 examples to be discussed
PE 096	143			TE	Example proposal	Add example : “* to translate principles and recommendations iof ISO 26000 n specific requeriments in one or many management sysmtem standards *address the principles and recommendations of ISO 26000 in the risk management to one or many management sysmtem standards”	Clause 4 examples to be discussed
SE/ SL 097	143-146	04		te	HLS parts that could serve as examples of what ISO 26000 users may need guidance on are those that are not used in 26k or used in a different way	Examples are: <ul style="list-style-type: none"> • Context of the organization • Planning 	Clause 4 examples to be discussed

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						<ul style="list-style-type: none"> • Actions to address risks and opportunities • Performance evaluation • Continual improvement 	
EC 098	143	04	Figure 1	te	HLS guidance for users should include the attitude of workforce at all levels, because in the process map is imperative to count with facilitators (attitude of workforce) helping in the chain of value of HLS	All level from the top to the bottom because synergy , like attitude, values, communication, prospective vision, permanent learning	Clause 4 examples to be discussed
GB 099	149– 171	5			Clause 5 is a simple summary of ISO 26000 and gives no linkages between ISO 26000 and the HLS. This clause needs to have added value. It needs to show linkages between ISO 26000 and the HLS.	Workshop to draft clear linkages between the key clauses and core subjects of ISO 26000 and the HLS.	Accepted, looking forward to suggestions.
NL/ DH 100	149	05		Ge/te	<p>This clause now only provides a very brief and general description of the basics of ISO 26000. In earlier comments I suggested to include a figure that shows the linkages and relationships between ISO 26000 and HLS elements. See the attachment to these comments.</p> <p>I think that it would add value to extend this clause also with the main steps that an organization can take to actually apply ISO 26000 in the context of an HLS based management system.</p>	<p>Add to the clause a practical approach to applying ISO 26000 in an existing HLS based management system.</p> <p>E.g. by including and building upon the following text</p> <p>1) extend the context analysis (4.1/4.2) of the management system with an identification and evaluation of sustainability/SR issues (see clause 6 of ISO 26000) and related stakeholders taking into account the value chain and sphere of influence</p> <p>2) determine the relevance and significance of identified sustainability/SR issues and determine the related risk and opportunities for the organisation and affected stakeholders (see clause 6 of HLS) that should be addressed and determine priorities to establish objectives and plans to achieve these objectives and any other actions necessary to address identified risks and opportunities</p>	To be discussed. Makes (again) sense to us unless the same guidance is given in the tables.

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						<p>3) extend current communication practices with stakeholders to a consultation and engagement programme</p> <p>4) address significant sustainability/SR issues and related risks and opportunities in the management system processes, operational control activities, supplier relationship and monitoring & evaluation programmes (see clause 8 of HLS)</p> <p>5) establish sustainability/SR performance communication programmes (see 7.4 of HLS)</p> <p>6) get a full understanding of ISO 26000 SR principles and evaluate and adapt related current practices in the management system (e.g. levels of accountability and transparency in communication and engagement practices, ethical behaviour in leadership and personnel awareness and competence development programmes, respect for laws and international norms of behaviour and human rights in compliance programmes)</p> <p>etcetera</p>	
DE 101	150			ed	We use the full form of ISO 26000 as well as HLS at the beginning of this standard.	Delete: "ISO26000:2010 Guidance on Social Responsibility offers ..."	Accepted
IIOC 102	150	5 ISO 26000 guidance for users of HLS based standards		ed	'guidance to all types of organizations,' does not need 'types' due to repetition in the subsequent words'	Suggest change to "guidance to organizations, regardless of type and size,..."	Rejected, as it is stated this way in ISO 26000.
SE 103	152-153	05			IWA 26 should use the nomenclature defined by ISO Guide 82, and harmonize to other standards.	Remove "and thus future sustainability"	Rejected. Contributing to a shortterm target does hopefully contribute to a longterm objective. We do

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					Sustainability is a future state, the goal of sustainable development. An organization can not contribute to a goal (to sustainability), it can contribute to the development towards this goal (to sustainable development).		not have to use the exact wording of the defined term sustainability in the text where we contextualize it.
DE 104	156			ed	Essential aspects of ISO 26000 are the 7 principles and the 7 core subjects, not the number of definitions.	Change: "With 7 principles as a starting point in ISO 26000 the organization is guided through 37 environmental, social and economic issues in 7 core subjects (see Figure 2)"	To be discussed. Technical.
PC 105	157	05	2	ed	The issues in ISO26000:2010 are 36 (8+5+4+5+7+7), not 37	Replace "37" with "36"	Rejected. Governance is both a core subject and one issue.
IIOC 106	158	5 ISO 26000 guidance for users of HLS based standards		ed	'relevant and significant to improve.' May read better with 'for improvement' and without 'significant' since 'relevant' captures this intent.	Suggest change to 'relevant for improvement'.	To be discussed. Terms "relevant" and "significant" are key in ISO 26000.
DE 107	159ff			ed	The term "core subjects" and not "core operational subjects" is used in ISO 26000.	Change "The core subjects in focus are ..."	Accepted.
HR 108	154-155				Guidance is not based (written) on HLS as it is not a management system standard.	the guidance is not a management system standard based on or in line with the HLS.	To be discussed.
DK 109	162	5 ISO 26000 guidance for users of HLS based standards	Figure 2	ge	Following our comments to clause 4, we find that an overview and concrete guidance to HLS user is needed and we therefore propose that an executive "summary" of the table in annex B is incl. instead of figure 2.	We have incl. a proposal how such an executive summary could look like, and if the group agrees, the full table should be included for all HLS levels. In addition, we propose that text supplements the table; an example has been included below.	DK

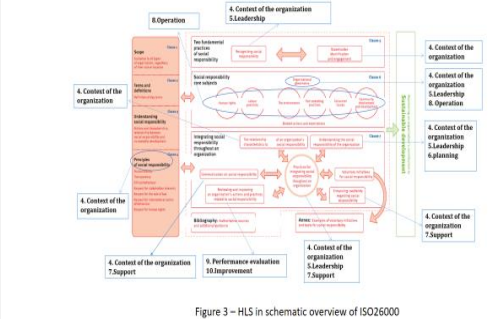
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						<div>HLS</div> <div>ISO26000</div> <div> <p>4.1 Understanding the organization and its context</p> <p>6. Guidance on social responsibility core subjects Supplementary reading: 4., 5., 5.1, 5.2, 5.2.1, 6.1, 7.2, 7.3</p> <p>4.2 Understanding the needs and expectations of interested parties</p> <p>5.3 Stakeholder Identification and Engagement Supplementary reading: 4.5, 7.3, 7.5.4, 7.6.3</p> </div> <p>4.1 Understanding the organization and its context When the organization shall determine external and internal issues, guidance to relevant issues to be considered can be found in clause 6 in ISO26000. Using clause 6 is not a guarantee that all potential issues will be covered and it is therefore important that an engagement of stakeholders of other relevant issues is covered.</p>	
GB 110	162– 165	5	Figure 2		This does give an overview of ISO 26000 but should show clear linkages with the HLS. Was an overlay showing those linkages drafted in Stockholm?	The figure needs to be redrafted to overlay the clauses of the HLs onto the structure of ISO 26000. The Workshop to consider replacing this Figure with the existing Figure C.1, suitably amended.	Figure 2 to be discussed.
SE/ SL 111	162	05	Fig. 2	Ed	This figure in its present form is almost impossible to read. Furthermore, the text in line 157 talks about 7 core subjects while the figure shows only 6 (Governance floating freely in the box).	Change to the original Figure 1 of ISO 26000:2010	Figure 2 to be discussed.
NC/ CN 112	162	05	Figure 2	te	The schematic overview of ISO 26000 is unnecessary. There should be a figure to show HLS in ISO 26000 framework	Change the schematic overview of ISO 26000 to Figure 3--- HLS in schematic overview of ISO 26000 (The clear version is in the attachment)	Figure 2 to be discussed.

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						 <p>Figure 3 – HLS in schematic overview of ISO26000</p>	
Mon aGu pta 113	162	Clause 2,3 &4	Fig 2		<p>Use of term “Social Responsibility” does not reflect the three dimensions of sustainability; which is imperative if ISO26000 has to be elevated to HLS for MS and because the ultimate goal is sustainable development and sustainability.</p> <p>Recommended modification throughout the document.</p>	“Social , Environmental & Economic Responsibility” in place of “Social Responsibility”.	Rejected: we clearly base IWA 26 on ISO 26000 where the definition of sustainable development includes the three dimensions the dimensions and where definition of social responsibility is defined as an organizations contribution to sustainable development. IWA 26 is not a MSS for Sustainable development. We look forward to suggested text.
HR 114	164				It is ISO 26000 from 2010 year, guidance document of course.	Figure 2 – Schematic overview of ISO 26000:2010	Accepted if needed.
HR 115	167				Proposed change looks better	Organizations using ISO management system standards based on HLS can benefit from ISO 26000:2010 as it introduces structure and content of social responsibility	Accepted.

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IIOC 116	167	5 ISO 26000 guidance for users of HLS based standards		ed	'using a HLS based standard' incorrect use of indefinite article. Should be 'an' not 'a'.	Suggest change to 'using an HLS based standard'.	Accepted
SE 117	168	05		Te	To give more guidance on how to use ISO 26000 with a HLS-based management system	Insert, after "content to social responsibility": Introducing SR into a management system has to be made on a strategic level, involving top management. One possible approach consist of the following steps: <ul style="list-style-type: none"> • <u>Policy review</u> including vision, mission, principles, organizational governance, stakeholders and sphere of influence • <u>Prioritization</u> of SR issues based on relevance and significance. • <u>Implementation</u> and integration of SR into daily operations 	Clause 5 examples to be discussed
DE 118	168			ge	Listing of examples – we have to discuss if we find helpful examples. If not, we should delete it.	Delete "In addition to the linkages between clauses there are parts of the ISO 26000 that may need further guidance for the user of HLS. Examples are: - Nnn - Nnn	Clause 5 examples to be discussed
IIOC 119	169	5 ISO 26000 guidance for users of HLS based standards		ed	'further guidance for the user of HLS' needs addition of 'an'.	Suggest change to 'further guidance for the user of an HLS based standard.'	Clause 5 examples to be discussed

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HR 120	169				Users of HLS are writers of ISO management systems standards, it is not intention to give guidance to that specific and small group. Aim is to give guidance to users (not writers) of management systems standards.	... further guidance for a user of ISO management systems standards based on HLS.	Clause 5 examples to be discussed
PE 121	170			TE	Example proposall	Add example : “* set a common approach to address one or any management systems with bussiness objetives and social responsibility objetives. * address a common priciples to improve the social responsibility in the context external/internal ”	Clause 5 examples to be discussed
SE/ SL 122	170-171	04			ISO 26000 parts that could serve as examples of what HLS users may need guidance on are those that are not used in HLS or used in a different way	Examples are: <ul style="list-style-type: none"> • Social responsibility and its core subjects • Engaging stakeholders • Determining relevance 	Clause 5 examples to be discussed
NC/ CN 123	173	06	paragraph	te	The methodology of integrated management systems is referential. Relevant examples should be added.	Add some examples on integrated management systems	To be discussed. Please provide examples.
GB 124	175– 178				We cannot reference documents that users might struggle to find https://www.iso.org/publication/PUB100068.html produces only a '404' error.	Rewrite the second sentence of this paragraph to read: Integrated management systems have been used for many years.	Accepted
HR 125	175-78				Handbook from 2008 is obsolete. There is nothing about HLS inside the handbook from 2008.	Please delete: Organizations have used integrated management systems for many years and examples can be found in the ISO handbook on Integrated Use of Management System Standards (insert example box?) (ref note, is it publicly available??).	Rejected, see GB comment for line 175.
DK 126	177-178	6 Integrated managemen t systems and ISO 26000		ge	We do not support the inclusion of an example as proposed. We find that the example included in line 179 till 182 is sufficient.		Noted, to be discussed

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GB 127	179	6 Integrated Management systems and ISO 26000		ge	Paragraph is a little vague	Rewrite as follows: Applying the principles and processes detailed in management standards such as ISO 9001, ISO 14001, ISO 31000 and OHSAS 18001 within the framework of an Integrated Management System can work well, as many processes and objectives are similar.	The examples list /sentence to be discussed.
IIOC 128	179	6 Integrated management systems and ISO 26000		ed	'management systems contains quality' contain a typo and could be improved grammatically.	Suggest change to 'management system encompasses quality...'	The examples list /sentence to be discussed.
IIOC 129	180	6 Integrated management systems and ISO 26000		ed	'and standards for occupational health' does not need 'standards for' as H&S is a singular entity as per previous examples.	Suggest change to 'and occupational health...'	The examples list /sentence to be discussed.
PC 130	180-181	06	2	ed	OHSAS18001 will be most probably withdrawn by BSI shortly after the issue of ISO45001 which seemingly will be before the issue of ISO/IWA 26	replace "One commonly used integrated management systems contains quality management (e.g. ISO 9001), environmental management (e.g. ISO 14001), and standards for occupational health and safety management (e.g. OHSAS 18001)." with "One commonly used integrated management system contains quality management (e.g. ISO 9001) and environmental management (e.g. ISO 14001). "Another commonly used integrated management system contains quality management (e.g. ISO 9001) and information security management (e.g. ISO/IEC 27001)."	The examples list /sentence to be discussed.
HR 131	181				It is a British standard	(e.g. BS OHSAS 18001:2007)	The examples list /sentence to be discussed.
HR 132	181				It is proper to give a note with * that a new ISO standards in area of occupation health and safety is under development.	Note: ISO 45001 - Occupational health and safety is under development	The examples list /sentence to be discussed.

¹ **MB** = Member body / **NC** = National Committee (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by **)

² **Type of comment:** **ge** = general **te** = technical **ed** = editorial

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
IIOC 133	185	6 Integrated managemen t systems and ISO 26000		ed	'also' repeated unnecessarily.	Suggest change to 'to encompass labour'...	Accepted
EC 134	186	06		ge	MBO was very important; later the Administration by values (MBV) appears which represents concepts and analysis oriented to enhance positive results in organizational systems with social responsibility .	values , analysis, social responsibility.	To be discussed. The paragraph is about ISO 26000 and ISO 26000 does not introduce MBO, MBV. We currently list the seven core subjects only.
IIOC 135	189	6 Integrated managemen t systems and ISO 26000		ed	'standards and technical standards to the organization.' Grammatically incorrect.	Suggest change to 'standards and technical standards for organizations to implement.'	Accepted. Implement is one option, perhaps "use" is wider.
DK 136	190-191	6 Integrated managemen t systems and ISO 26000		ge	Same comment as to line 60-61. We find that there is a potential misunderstanding included in the sentence "...secondly, to improve the management system and its performance by...", as we do not find it is the purpose of the IWA to improve the management system.		Noted, to be discussed
SE 137	191-192	06		Te	ISO 26000:2010 does not talk about "impact on sustainable development", it talks about "impact on society and the environment".	Change "sustainable development" to "the environment".	To be discussed.
GB 138	193				The metaphor used in line 193 does not aid understanding	Delete line 193	Accepted.
UNI 139	193			Te	The phrase does not highlight enough the value of ISO 26000.	Substitute the phrase from "The integrated" to "direction" with the following phrase: "ISO 26000 is an arc and the integrated management system is an arrow".	Rejected.
IIOC 140	193	6 Integrated managemen t systems and ISO 26000			This line is not required as a metaphor and adds confusion. If you have to use a metaphor perhaps the text does not explain the meaning clearly enough.	Suggest removal of line.	Accepted.

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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
HR 141	193				Fuel, engine, why?	Delete this line.	Accepted
HR 142						Relationship between structure of management systems standards and structure of ISO 26000:2010	Noted, no motivation.
GB 143	195– 204 140– 142	Annex A/4			Line 140 –142 states that users can benefit from the HLS but Annex A provides insufficient information on those linkages to demonstrate the benefits	Annex A to describe more clearly the linkages between the HLS and ISO 26000	To be discussed.
CO 144	ANEX A	6,2		TE	There is a mistake in the understanding of Organizational Governance is related with the context and the understanding the organization and its context	In column related to HLS, replace 8, and 8,1 by 4 and 4,1	Annexes/tables to be discussed
GB 145		Annex A			The title is incorrect. This Annex does not give Examples but shows the correspondence between ISO 26000 and the HLS.	Amend tile to read: Correspondence between ISO 26000 and the HLS The introduction to Annex A needs to state clearly the purpose of the table. Revise Annex A and Table A.1 to follow the model of ISO 14001, Annex B.	Annexes/tables to be discussed
SE/ SL 146	200	A1. General		te	Add text to describe the table.	Add: "The table below suggests key linkages between ISO 26000 parts and HLS clauses to simplify for ISO 26000 users to utilize the HLS structure."	Annexes/tables to be discussed
IIOC 147	200	Annex A		Te	A more analytic review of the requirements of ISO 26000 and HLS is needed to confirm when an ISO26000 requirement address HLS's reqs. As example: <ul style="list-style-type: none"> § 4 and 4.1 of ISO 26000 does not actually address § 4 and 4.1 of HLS §4.2-4.8 do not actually address § 4 and 4.1 of HLS § 5.2.2 "Recognizing the core subjects and relevant issues of social responsibility" of ISO 26000 does not 	<ul style="list-style-type: none"> Add introductory text to Annex A and B so that the intent of the Table is clear. Review Annex A and Annex B content to ensure that it reflects the relevant clauses. Analytic review of each row/comparison. This review will impact also Annex B In case of partial coverage, it is suggested to include a note addressing the comparison and not providing just the title of the requirement. 	Annexes/tables to be discussed

1 MB = Member body / NC = National Committee (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by **)

2 Type of comment: ge = general te = technical ed = editorial

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
					actually address § 5 Leadership and 5.1 Leadership and commitment of HLS		
NL/ DH 148	200	Annex A		Te/ge	This is just a cross-reference table that adds as such little value for the user.	Include an additional column with guidance for the user on how to apply the elements of HLS to the corresponding elements of ISO 26000.	Annexes/tables to be discussed
SE 149	200	Annex A	Row 10	Te	Clause 5.2 in ISO 26000 is a fundamental aspect of SR and needs commitment and attention from Top Management and to be integrated into all leadership functions of a MS.	add: "5.1 Leadership and commitment"	Annexes/tables to be discussed
SE 150	200	Annex A	Row 9	Ed		Add "5" before "Recognizing social responsibility"	Annexes/tables to be discussed
SE 151	200	Annex A	Rows 2-8	Te	For all principles of ISO 26000: It's critical that they are addressed by Top Management and all leadership functions in the organization, to ensure commitment and integration throughout the organization.	For lines 2-8 in the table, add: "5.1 Leadership and commitment"	Annexes/tables to be discussed
NC/ CN 152	200 212	Annex A Annex B	table	te	Examples how users of ISO 26000 can use the high level structure should be a comparison with HLS (HLS in the left, ISO 26000 in the right). Similarly, examples how users of HLS can use ISO 26000 should be a comparison with ISO 26000(ISO 26000 in the left , HLS in the right)	Exchange the tables in Annex A and Annex B. It means Line 195	Annexes/tables to be discussed
NC/ CN 153	199	Annex A	table	te	Would it be sufficient that the core subjects from 6.2-6.8 only considered on Operation phase.	Core subjects should be considered in planning, improvement etc.	Annexes/tables to be discussed
DE 154	Annex A and B				Both tables should be moved to clause 4 and 5	Include annex A and B in clause 4 and 5	Annexes/tables to be discussed
PC 155	200		A.1 General	ed	6.2 Organizational governance relates not only to 8 Operation and 8.1 Operational planning and control	add "5 Leadership 6 Planning" before "8 Operation 8.1 Operational planning and control"	Annexes/tables to be discussed

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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
PC 156	200		A.1 General	ed	6.2.2 Principles and considerations relate not only to 4.4 XXX management system 5.1 Leadership and commitment; principles are addressed in the introduction of respective MSS	1. add "introduction" before "4.4 XXX management system 5.1 Leadership and commitment" 2. remove "XXX"	Annexes/tables to be discussed
PC 157	200		A.1 General	ed	6.2.3 Decision making processes and structures relate not only to 5.2 Policy 5.3 Organizational roles, responsibilities and authorities; decisions that may affect the social; responsibility are taken in other processes as well	replace "5.2 Policy 5.3 Organizational roles, responsibilities and authorities" with "5 Leadership 6 Planning 9.3 Management review"	Annexes/tables to be discussed
PC 158	200		A.1 General	ed	6.3 Human rights relate not only to 8 Operation and 8.1 Operational planning and control; human rights have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed
PC 159	200		A.1 General	ed	6.4 Labour practices relate not only to 8 Operation and 8.1 Operational planning and control; labour practices have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed
PC 160	200		A.1 General	ed	6.5 The environment relate not only to 8 Operation and 8.1 Operational planning and control; environmental aspects have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed
PC 161	200		A.1 General	ed	6.6 Fair operating practices relate not only to 8 Operation and 8.1 Operational planning and control; operating practices to be applied have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed
PC 162	200		A.1 General	ed	6.7 Consumer issues relate not only to 8 Operation and 8.1 Operational planning and control; consumer issues have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed
PC 163	200		A.1 General	ed	6.8 Community involvement and development relate not only to 8 Operation and 8.1 Operational planning and control; communication is a good start for community involvement; awareness	add "7.3 Awareness 7.4 Communication" before "8 Operation and 8.1 Operational planning and control"	Annexes/tables to be discussed

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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
					among community about organization's decisions, actions, plans, etc. will also contribute to community involvement		
PC 164	200		A.1 General	ed	7.4 Practices for integrating social responsibility throughout an organization relate not only to 7.2 Competence; need to add all relevant HLS elements that correspond to 7.4.1, 7.4.2, 7.4.3,	add "4.4 management system 5 Leadership 6 Planning 7.1 Resources 7.3 Awareness"	Annexes/tables to be discussed
PC 165	200		A.1 General	ed	7.4.2. Setting the direction of an organization for social responsibility relate not only to 5 Leadership 5.1 Leadership and commitment 5.2 Policy	1. add "6 Planning" after " 5.2 Policy" 2. remove "7.2 Competence"	Annexes/tables to be discussed
PC 166	200		A.1 General	ed	7.6.1 Methods of enhancing credibility relate not only to 7.5 Documented information	add "7.4 Communication 9 Performance evaluation"	Annexes/tables to be discussed
PC 167	200		A.1 General	ed	7.6.2 Enhancing the credibility of reports and claims about social responsibility relate not only to 7.5 Documented information	add "7.4 Communication 9 Performance evaluation"	Annexes/tables to be discussed
PC 168	200		A.1 General	ed	7.6.3 Resolving conflicts or disagreements on organization and its stakeholders relate not only to 4.2 Understanding the needs and expectations of interested parties	add "10 Improvement"	Annexes/tables to be discussed
PC 169	200		A.1 General	ed	7.7.1 General relate not only to 9. Performance evaluation 9.1 Monitoring, measurement, analysis and evaluation	add "6.1 Actions to address risks and opportunities"	Annexes/tables to be discussed
PC 170	200		A.1 General	ed	7.7.4. Enhancing the reliability of data and information collection and management relates to several elements of HLS MSS	replace "9.3 Management review 10 Improvement 10.1 Nonconformity and corrective action" with "7.2 Competence 7.5 Documented information 9 Performance evaluation"	Annexes/tables to be discussed
PC 171	200		A.1 General	ge	Table in Annex A1 needs to be expanded with clause 7.8 Voluntary initiatives for social responsibility	7.8.1 General to be related with HLS MSS element 4 Context of the organization 7.8.2 Voluntary nature of participation to be related with HLS MSS element 6 Planning 7.8.3 Considerations to be related with HLS MSS element 6 Planning	Annexes/tables to be discussed

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2 Type of comment: ge = general te = technical ed = editorial

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
UNI 172	200		Annex A	Te	A more analytic review of the requirements of ISO 26000 and HLS is needed to confirm when an ISO26000 requirement address HLS's reqs. As example: <ul style="list-style-type: none"> § 4 and 4.1 of ISO 26000 does not actually address § 4 and 4.1 of HLS §4.2-4.8 do not actually address § 4 and 4.1 of HLS § 5.2.2 "Recognizing the core subjects and relevant issues of social responsibility" of ISO 26000 does not actually address § 5 Leadership and 5.1 Leadership and commitment of HLS 	<ul style="list-style-type: none"> Remove these rows from the table. Analytic review of each row/comparison. This review will impact also Annex B In case of partial coverage, it is suggested to include a note addressing the comparison and not providing just the title of the requirement. 	Annexes/tables to be discussed
GB 173		Annex B			The title is incorrect. This Annex does not give Examples but shows the correspondence between the HLS and ISO 26000.	Amend tile to read: Correspondence between the HLS and ISO 26000 The introduction to Annex B needs to state clearly the purpose of the table. Revise Annex B and Table B .1 to follow the model of ISO 14001, Annex B.	Annexes/tables to be discussed
IIOC 174	206	Annex B			A more analytic review of the requirements of HLS and ISO 26000 is needed to confirm when an HLS requirement address ISO 26000's reqs.	<ul style="list-style-type: none"> Same as proposed change for Annex A. 	Annexes/tables to be discussed
NL/ DH 175	210	Annex B		Te/ge	This is just a cross-reference table that adds as such little value for the user.	Include an additional column with guidance for the user on how to apply the elements of ISO 26000 to the corresponding elements of HLS	Annexes/tables to be discussed
SE/ SL 176	211	B1. General		te	Add text to describe the table.	Add: "The table below suggests key linkages between HLS clauses and ISO 26000 parts to simplify for users of management system structured to HLS to utilize ISO 26000."	Annexes/tables to be discussed
HR 177	215-226				Keep it for a future document. It is not completed and many answers are needed.	Please delete Annex C (save for next project)	Annexes/tables to be discussed

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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
DK 178	215-227	Annex C		ge	We find that there is no need for Annex C, and it is not made clear what the purpose of the annex is. There is no reference to the annex from the main clauses and therefore it offers no explanation value.	DK	215-227
CO 179	ANEX B	9,2		TE	In the framework of HLS standards, the internal audit provides information on the management system itself to the organization. There is not reference in the column of ISO 26000, to 6.2 Organizational Governance, one of the more important core subject.	In column related to ISO 26000, should add a reference to 6.2 Organizational governance	Annexes/tables to be discussed
CO 180	ANEX B	9,3		TE	In the framework of HLS standards, Management review is oriented to the continuing suitability of the system itself. There is not reference in the column of ISO 26000, to 6.2 Organizational Governance, one of the more important core subject	In column related to ISO 26000, should add a reference to 6.2 Organizational governance	Annexes/tables to be discussed
GB 181		Annex C	Figure C.1		This is a very valuable Figure, and should be used as a replacement for Figure 2. However, no clear linkages are shown.	Top-left cell to read: <ul style="list-style-type: none"> ISO 26000 core subjects (with arrow pointing along the top row) to create a linkage HLS Clause (with the arrow pointing down the first column) A key to be added to clarify that the pink boxes in the cells of the 'table' refer to the clauses of the HLS. An alternative figure to be considered with the cells showing the ISO 26000 clauses. The content of graphic not to be confirmed until the Workshop has agreed content of tables.	Annexes/tables to be discussed
PC 182	224-225		Figure C.1	te	1. what is the purpose of this table? ambiguous contents: leadership is the basis	1. needs justification; is it additional information? or will it will duplicate previous sections? how	Annexes/tables to be discussed

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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
					<p>of all 7 elements of HLS; planning without leadership... really?</p> <p>2. Risk management and Risk control should be used very carefully. With few exceptions when MSS scope is to deal with risks explicitly (E.g. ISO/IEC27001, ISO22301, etc.) the common concept of HLS MSS regarding risk is "risk based thinking" worded as "determine the risks" and "address the risks" which is different from risk assessment (risk analysis and risk evaluation) and risk treatment (modification of risk)</p> <p>3. non-English word</p>	<p>will social responsibility benefit from this table?</p> <p>2. reword "risk management" and "8 risk control"</p> <p>3. reword "9.1, 9.2, 9.3 Evaluate prestatie"</p>	
PC 183	229-231		Bibliography	ge	List ISO publications relevant to IWA 26; list in the cell to the right will expand as there is another ½ dozen of HLS MSS in the pipeline (from NP to DIS)	<p>1. ISO 9001:2015 Quality management systems – Requirements</p> <p>2. ISO 14001:2015 Environmental management systems -- Requirements with guidance for use</p> <p>3. ISO 14298:2013 Graphic technology -- Management of security printing processes</p> <p>4. ISO 18788:2015 Management system for private security operations -- Requirements with guidance for use</p> <p>5. ISO 19443 Quality management systems -- Specific requirements for the application of ISO 9001 and IAEA GS-R requirements by organizations in the Supply Chain of the Nuclear Energy sector Quality</p> <p>6. ISO 19600:2014 Compliance management systems – Guidelines</p> <p>7. ISO/IEC 20000-1 Information technology -- Service management -- Part 1: Service management system requirements</p> <p>8. ISO 20121:2012 Event sustainability management systems -- Requirements with guidance for use</p> <p>9. ISO 21101:2014 Adventure tourism -- Safety management systems – Requirements</p>	To be discussed

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² Type of comment: ge = general te = technical ed = editorial

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	PRELIMINARY Observations of the secretariat
						10. ISO 22301:2012 Societal security -- Business continuity management systems --- Requirements 11. ISO 24518:2015 Activities relating to drinking water and wastewater services -- Crisis management of water utilities 12. ISO 26000:2010 Guidance on social responsibility 13. ISO/IEC 27001:2013 Information technology - Security techniques -- Information security management systems -- Requirements 14. ISO 30301:2011 Information and documentation -- Management systems for records – Requirements 15. ISO 37001:2016 Anti-bribery management systems -- Requirements with guidance for use 16. ISO 37101:2016 Sustainable development in communities -- Management system for sustainable development -- Requirements with guidance for use 17. ISO 39001:2012 Road traffic safety (RTS) management systems - Requirements with guidance for use 18. ISO 44001:2017 Collaborative business relationship management systems – Framework 19. ISO 55001:2014 Asset management -- Management systems – Requirements	

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² **Type of comment:** **ge** = general **te** = technical **ed** = editorial

MB/ NC ¹	Line number (e.g. 17)	Clause/Subcl ause (e.g. 3.1)	Paragraph/Fi gure/Table/ (e.g. Table 1)	Type of comment ²	Comments	Proposed change	Observations of the secretariat
EOS /eg	200	ANNEX A	A1 General	te	A statement to explain the table.	This table provides a linkage between ISO 26000 and HLS to guide organizations in integrating and implementing their management system(s) and Good Governance of their core subjects, enriched with ISO 26000.	
EOS /eg	211	ANNEX B	B1 General	te	Text is required to explain the table so that, the organizations using HLS can benefit from ISO 26000.	The required text will explain the linkage between the items of ISO 26000 and HLS.	
EOS /eg	212	ANNEX B	B1 General	te	More items of ISO 26000 standard need to be added In order to enable HLS users to use ISO 26000.	<ul style="list-style-type: none"> • Add "Item 4.2 Accountability" to the table (to be used with item no. 5.1 "Leadership and commitment" in HLS. • Add" Item 6.2.3 Decision-making processes and structures" to the table (to be used with item no.5.1 "Leadership and commitment" in HLS. 	
EOS /eg	220	ANNEX C	C1 General	te	Reporting, Integrated Reporting or Sustainability Reporting is becoming an important issue and a requirement of stakeholders.	Add to: Some management concepts/themes Integrated Reporting and Sustainability Reporting.....	
EOS /eg	225	ANNEX C	Figure C1	te	Sustainability strategy as a part of the organization business strategy should be referred to it.	Add to the table (intersection of Leadership and Planning (Sustainability Strategy).	

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China comment figure 1 and 2

Organization and
its context

4 5
5.1 5.2
5.2.1 6.
6.1 7.2
7.3

Needs and
expectations of
interested parties

4.5 5.3
7.3 7.5.4
7.6.3

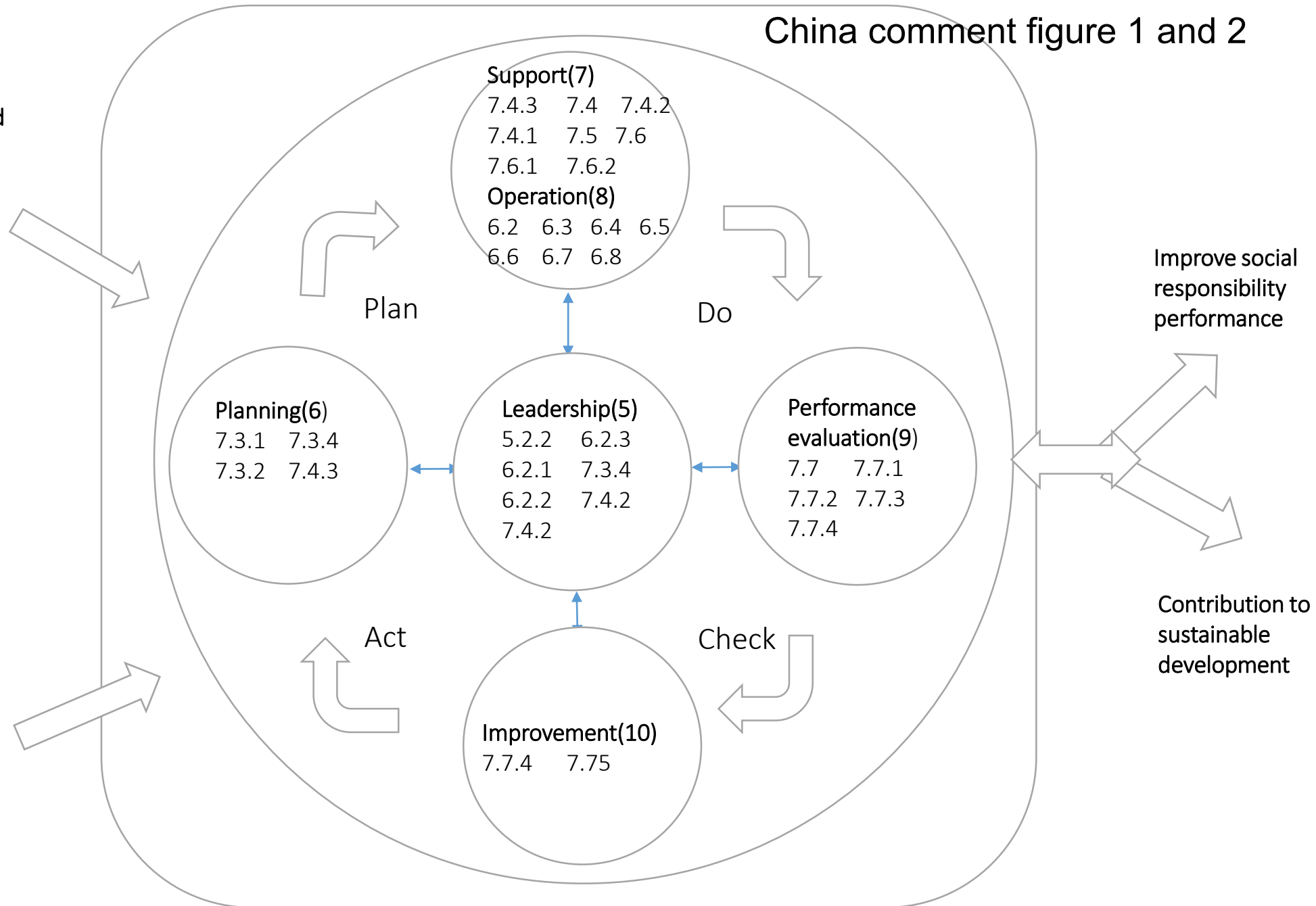


Figure2: ISO 26000 in the HLS framework

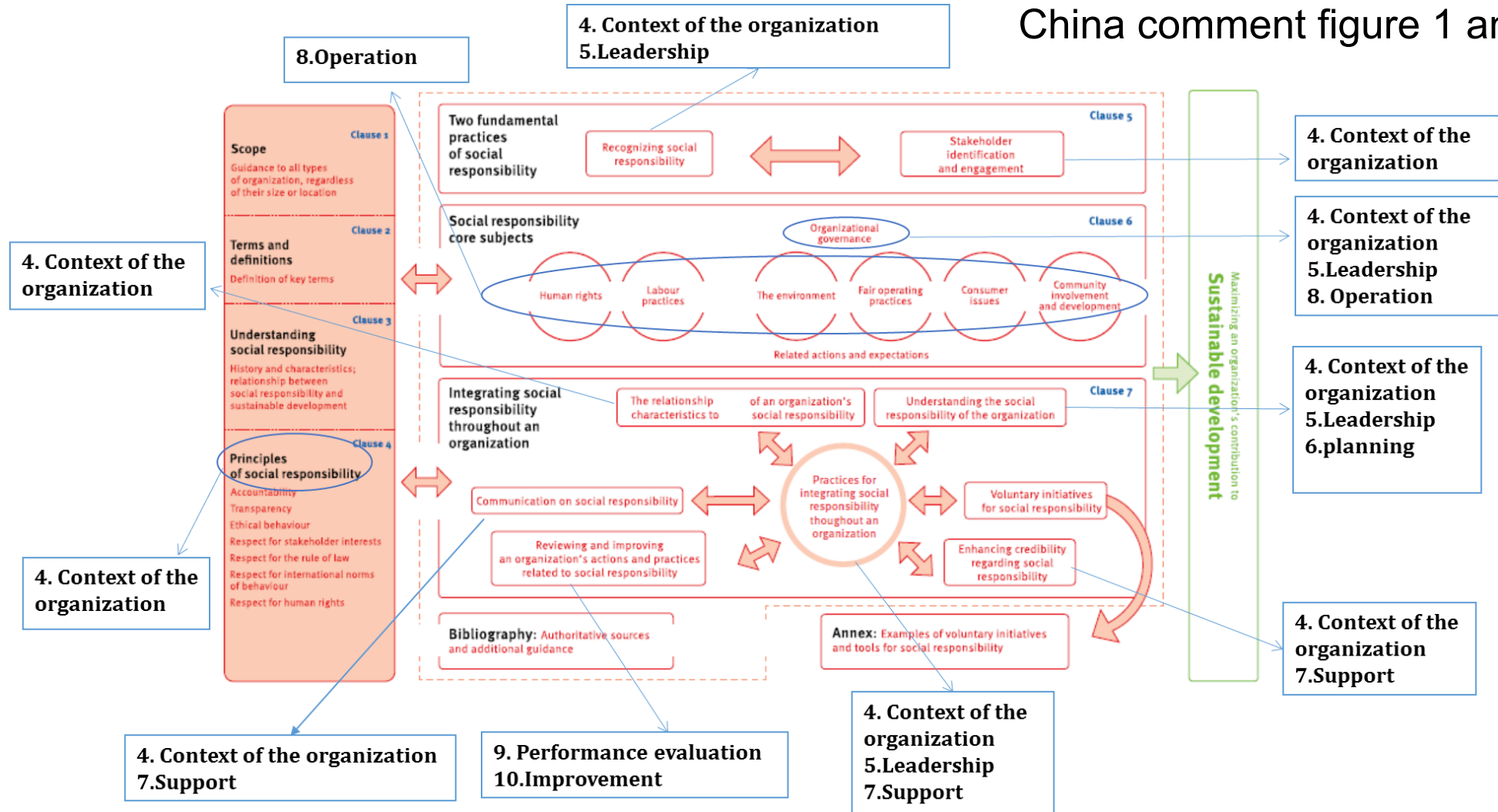


Figure 3 – HLS in schematic overview of ISO26000

The HLS based ISO management system standards and social responsibility

Dick Hortensius, senior standardization consultant management systems, NEN, Netherlands

Note prepared as input for the IWA on applying ISO 26000 in a management system, 20161220

Foreword

SIS has taken the initiative to develop an International Workshop Agreement (IWA) to provide guidance on how to use the ISO 26000 guidance on social responsibility in organizations with an existing management system that is based on the ISO high level structure for management system standards.

This note provides some thoughts on the conceptual relationships between HLS based ISO management system standards and ISO 26000.

Introduction

ISO 26000 provides guidance on how an organization can address its social responsibility (SR). It provides:

- the 7 principles of SR;
- two fundamental practices of SR: the recognition by an organization of its social responsibility, and the organization's identification of, and engagement with, its stakeholders;
- guidance on addressing 7 SR core themes and related 37 SR issues;
- guidance on how to integrate SR throughout the organization.

ISO 26000 is not a management system standard, only provides guidance and no requirements and is not intended and suitable for certification. Nevertheless ISO 26000 promotes a systematic approach to SR and building upon existing systems to put SR to practice.

HLS provides the core requirements for management systems that are the basis for all ISO management system standards. It specifies the requirements for how an organization can achieve its policy objectives in a systematic way in seven clauses:

- Context of the organization
- Leadership
- Planning
- Support
- Operation
- Performance evaluation
- Improvement

The HLS is not published separately as a specification, but is embedded in standards such as ISO 9001 for quality management and ISO 14001 for environmental management. Nevertheless it can be considered

as the core/backbone for a business management system that can be applied to address any relevant topic for an organization, such as its social responsibility. See figure 1.

More information on HLS is given in Annex A.

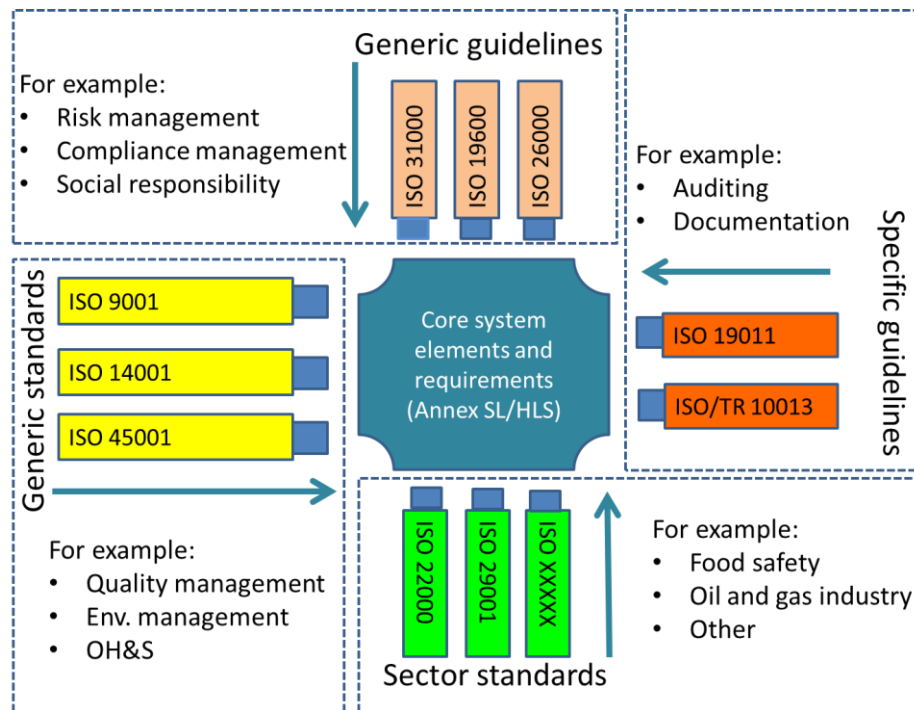


Figure 1 – The plug-in model for ISO management system standards

The essence of a management system approach

A management system is a means to ensure that policy commitments and business objectives are achieved and result in adequate performance of the company. These commitments and objectives can have many dimensions varying from financial, to quality & environmental, to safety & social responsibility. In figure 2 this generic function of a management system is visualized. It is the company's own responsibility to establish its policy and objectives, however, it will do so by taking account of the context in which it operates and the needs and expectations of external and internal stakeholders. This maybe limited to government (legal requirements) and customers (product related requirements) but nowadays includes an increasing number of stakeholders in order to establish and maintain the societal license to operate. These stakeholders also expect feedback from the company on how their needs and expectations are taken into account and the results achieved. This is one of the reasons why many organizations publish integrated reports that include financial and non-financial information on the organization's performance and achievements, including its social and compliance performance.

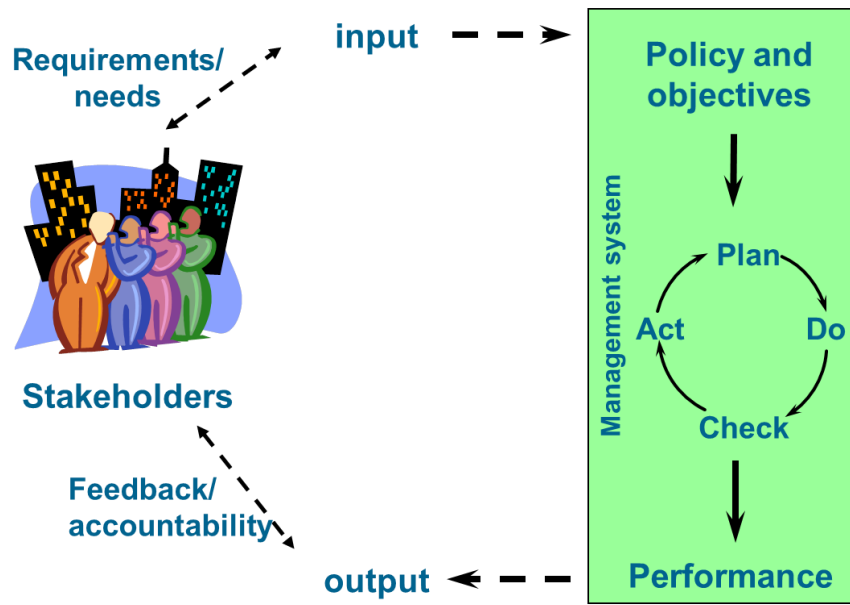


Figure 2 - The management system in context

All organizations apply some form of a management system; otherwise they will not achieve their business objectives or at certainly not on a sustained basis. These management systems can be very informal in small organizations and highly structured and formalized in large multi-international companies. They are generally based on the so called Plan-do-check-act cycle. The stages in this cycle can be briefly described as follows

Plan: establish objectives and processes necessary to deliver results in accordance with the company's policy.

Do: implement the processes as planned.

Check: monitor and measure processes against the policy, including its commitments, objectives and operational controls, and report the results.

Act: take actions to continually improve.

For specific management areas (also called disciplines) the basic PDCA cycle has been enhanced, detailed and specified in ISO management system standards. Examples are ISO 9001 for quality management, ISO 14001 for environmental management, ISO 50001 for energy management and the non-ISO standard OHSAS 18001 for occupational health and safety management¹). These standards provide organizations with a detailed set of provisions on how to do business while taking care of specific aspects. Besides the good practices upon which these standards are based, they also provide the possibility to give assurance to internal and external stakeholders that relevant aspects of the business processes are managed adequately. In many cases this assurance is not only based on results of internal

¹ OHSAS 18001 is currently being revised and will be published as ISO 45001 in 2018

audit and management review but also on independent 3rd party certification of the management system. Although these management system standards differ from each other, they can all be considered as tools to manage specific risk categories and the related compliance obligations.

Application of the management system approach to SR

The basic model for a management system described in the previous section can easily be applied to social responsibility; see figure 3.

The fundamental practices of SR are related to recognizing SR issues in the sphere of influence of the organization and engaging with stakeholders. These provide input for the systematic approach to deal with relevant and significant issues and for setting priorities in actions.

Main differences with respect to the ‘classical management system model’ in figure 2 are: the potential large number of stakeholders to engage with, the large number of potentially relevant issues to address and considering the sphere of influence.

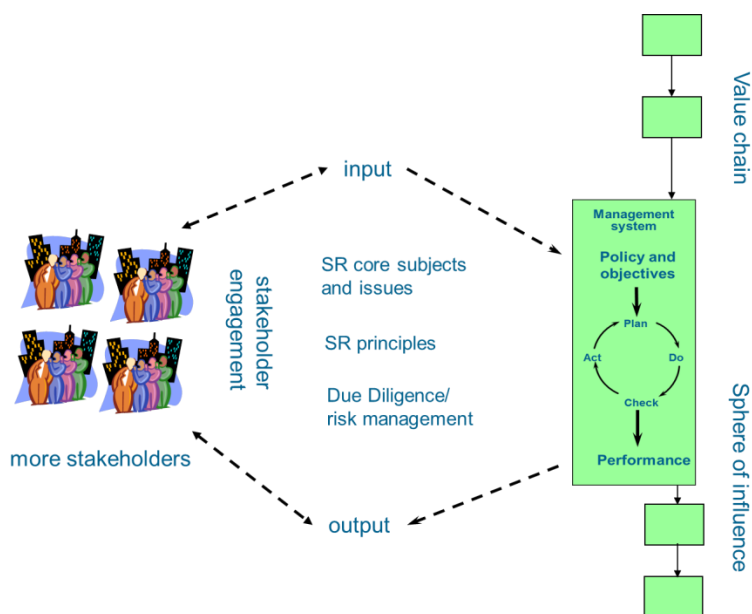


Figure 3 – Addressing SR via the management system approach

The core management system (HLS) and generic management themes ('board room themes')

With the introduction of the HLS, ISO has actually specified the elements of a generic management system that is applicable to all types and sizes of organizations and the management of all types of risks and compliance obligations (see box 1 in Annex A for a further description of these elements). The elements of the HLS should be considered as interacting and related components of the overall

management framework of a company. By considering the relationship between the components relevant generic management processes can be distinguished such as ‘risk management’, ‘compliance management’ and ‘stakeholder management’. These management processes are ‘red threads’ throughout the generic management framework. E.g. risk management comprises of context analysis (issues, stakeholders), operational risk assessment, operational control (risk treatment), monitoring effectiveness of controls and taking corrective action if necessary. Figure 4 gives the main elements of the HLS and the management processes therein and figure 5 shows how these management processes are linked to the HLS elements in more detail. These management processes are directly or indirectly of relevance to addressing SR.

HLS Clauses	Generic management processes
Context of the organization	Leadership
Leadership	Stakeholder management
Planning	Risk management
Resources	Compliance management
Operation	Process management
Evaluation of performance	Improvement management
Improvement	Support, people and resources

Note There is no horizontal relationship between the two columns in the Table.

Figure 4 — Main system elements and resulting generic management processes

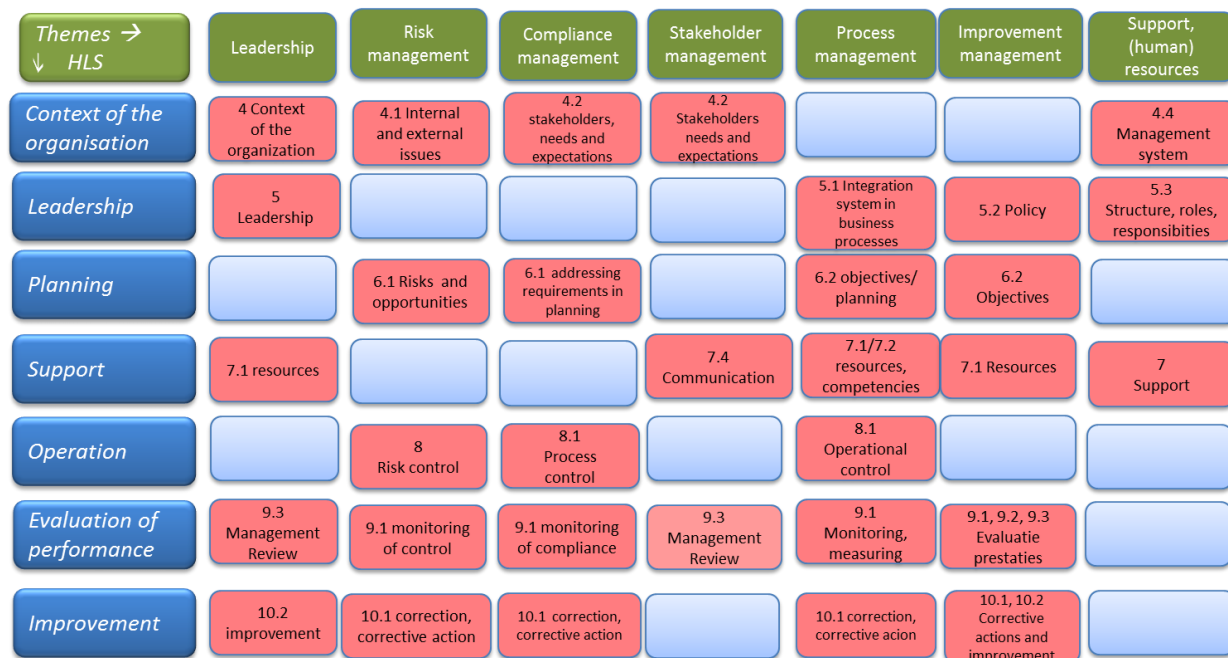


Figure 5 – Linkage between management themes (processes) and the HLS elements

HLS and integrated approach to addressing relevant issues

The HLS provides good opportunities for so-called horizontal and vertical integration of management aspects. This is of relevance to addressing SR. Vertical integration (alignment of strategy and operations) is relevant to ensure that policy commitments with respect to SR ultimately lead to right actions on the operational level. Horizontal integration is important to ensure that the multitude of potential SR issues are analyzed, evaluated, prioritized and ultimately addressed in a common approach. Both the vertical and horizontal integration are further explained in Annex B.

Relationships between ISO 26000 and HLS

The conceptual alignment and relationship between the HLS-based ISO management system approach and SR can be further detailed by showing the relationship between ISO 26000 clauses and HLS. This supports the logic of integration of application of ISO 26000 into an existing management system.

Clause 7 of ISO 26000 deals specifically with integration of SR in organizational processes. One could argue that this clause provides guidance on managing SR in a systematic way. In the table below the cross-references between clause 7 and the HLS are given.

ISO 26000		HLS
7.1	General	all
7.2	Relationship org with SR	4.1/4.2
7.3	Understanding SR for the organization	
7.3.1	Due Diligence	4, 6.1, 8
7.3.2	Relevance, significance	4, 6.1
7.3.3	Sphere of influence	
7.3.4	Establishing priorities	6.1, 6.2
7.4	Practices for integrating SR	
7.4.1	Awareness competence	7.2/7.3
7.4.2	Setting directions	5.1, 5.2

7.4.3	Building SR in the organization	all, 8.1
7.5	Communication on SR	7.4
7.6	Enhancing credibility	4, 6.1, 8
7.7	Reviewing and improving SR	9, 10
7.8.	Voluntary initiatives	

In figure 6 the overall relationship between ISO 26000 elements and HLS is given

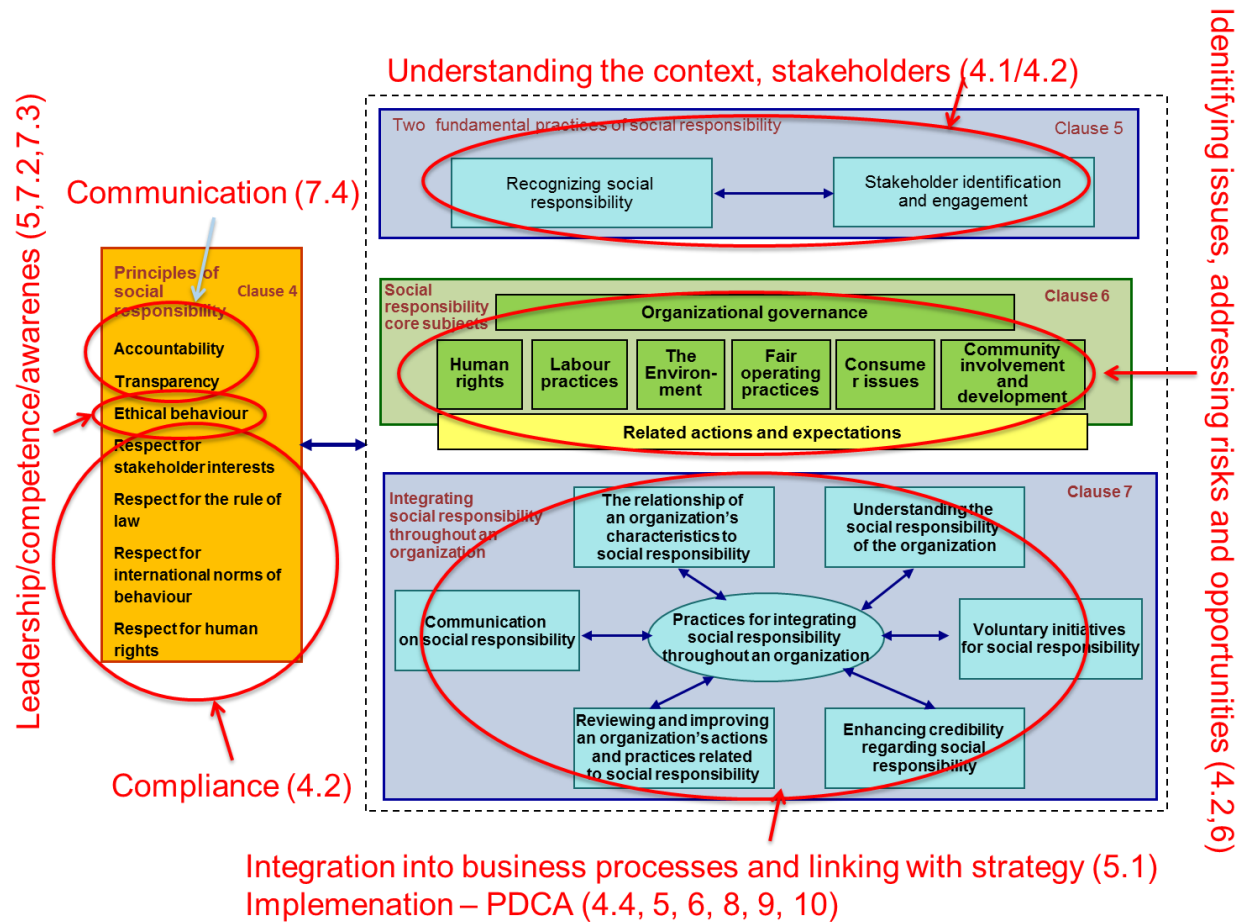


Figure 6 – Linkages between elements of ISO 26000 and HLS

Added value for integration of SR in an HLS-based management system

When an organization implements the HLS as the core of the plug-in model (see figure 1) it has a basic management system that it can gradually expand with all the discipline and sector specific requirements that it needs to respond to developments in its context and specific stakeholders needs and expectations. This can include addressing its social responsibility when it understands its responsibilities towards SR issues in its sphere of influence and takes into account the needs and expectations of all of its stakeholders.

By doing so:

- the main generic management processes that are also relevant for addressing SR, are embedded in the business management system (see figure 5);
- there is a clear linkage between SR issues in the context and sphere of influence of the organizations, its stakeholders needs and expectations and the control and monitoring of its operational processes (see figure B.1);
- there is a clear linkage between the strategic and operational levels in the organization (see figure B.2).

This assists an organization in integrated management of all its risks and opportunities, compliance obligations, the needs expectations of stakeholders and its societal impacts, the scope of which is depending upon its own policy objectives as well as the context in which it operates.

Annex A – Summary of HLS

<i>HLS main components</i>	<i>Elements of each main component</i>
Context of the organization	Understanding the organization and its context Understanding the needs and expectations of interested parties Determining the scope of the management system Establishing, implementing and maintaining the management system
Leadership	Leadership and commitment Policy Organizational roles, responsibilities and authorities
Planning	Actions to address risks and opportunities Objectives and planning to achieve them
Support	Resources Competence Awareness Communication Documented information
Operation	Operational planning and control
Performance evaluation	Monitoring, measurement, analysis and evaluation Internal audit Management review
Improvement	Nonconformity and corrective action Continual improvement

Table 1 – Elements of the HLS

BOX 1 – Description of the main elements of the HLS

Context of the company

When a company determines its strategy, starts a new activity, intends to develop a new product or service or wants to extend its operations to a new country etcetera, it will analyze its context in general or the context related to the specific activity. This includes identification of issues and circumstances that can affect achievement of its policy and objectives as well as stakeholders and their needs and expectations. This can be a high-level strategic exercise or a more limited context analysis and may take the form of SWOT-analysis. It provides relevant context information for more detailed operational risk assessments. Based on this information the company can also establish the scope of its management system and the level of detail of the arrangements within this system.

Leadership

The success of any company as well as specific operations of it depends on the level of commitment of top management and the way in which it directs and controls the company. Top management is responsible for providing resources, including human resources to achieve specific objectives. By establishing a policy the company expresses its commitment to achieve specified high-level goals. The

policy is then the framework for more specific objectives. Assignment of roles, responsibilities and authorities in the company provides the basis for managing specific aspects of the company's operations.

Planning

When planning specific activities and operations the company shall consider the information derived from the context analysis (relevant issues and stakeholders) and assess the risk (threats and opportunities) involved. The company should determine the risks that need to be addressed to achieve intended results and objectives and to prevent or reduce undesired effects. The company shall plan how to integrate actions to address the risks in its operational activities. Part of planning is also the establishment of objectives and arrangements to achieve those objectives to deploy the policy commitments.

Support

Without adequate resources (such as financial, infrastructure, equipment) and competent personnel that is aware of risks related to their work for the company, any operation how well planned is deemed to fail to meet the intended objectives. Therefore support activities are a crucial component of any management system. Support also includes internal and external communication and the establishment, maintenance and control of relevant documented information. Documented information should be adequate for the company and the extent necessary will vary dependent on amongst others on the size and complexity of the company, the competence of its personnel and the risk involved with the operations of the company and the interaction with external relationships.

Operation

Operational activities, the core production and service delivery processes of a company, need to be planned and controlled. The results of the operational risk assessment as well as applicable legal and other requirements are taken into account when designing and implementing controls. Controls can be technical (e.g. to prevent safety or environmental incidents), procedural (work instructions), well-trained personnel and other. Controls are aimed at assuring that processes achieve their intended outcomes within the applicable safety, environmental and social boundary conditions.

Operational control and influence can extend the boundaries of the company and relate to other organizations in the value chain and sphere of influence, such as suppliers and customers. Operational control includes also planning for and reacting on emergency situations.

Performance evaluation

Monitoring and measurement is important to be able to evaluate whether processes are carried out according to plan while meeting applicable requirements and whether objectives are achieved. Distinction is made between first line monitoring, second line internal audits and third line management reviews. All these processes are aimed at evaluating whether the company and the applied management system are successful in achieving its policy commitments and business objectives.

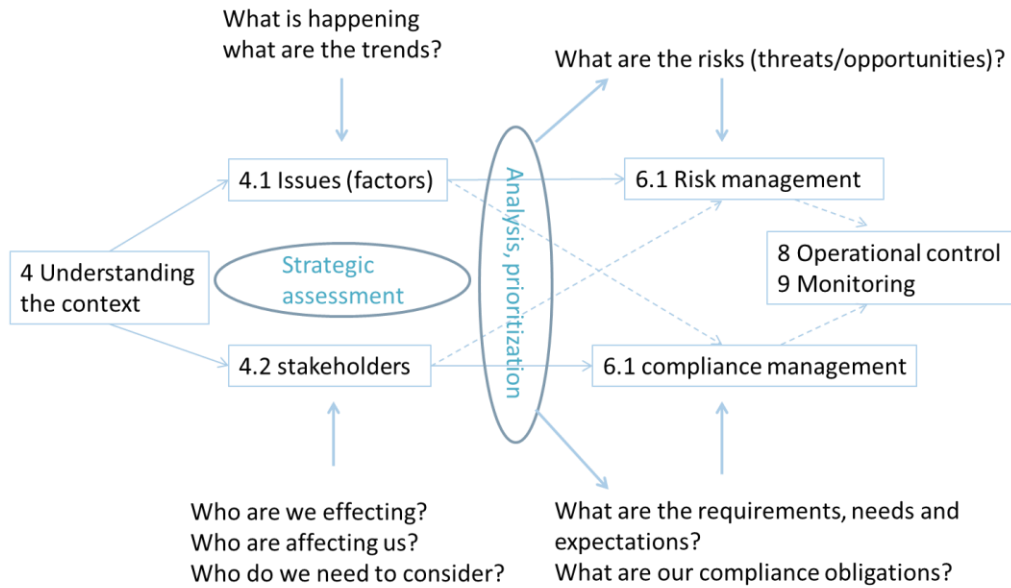
Improvement

The company shall act when monitoring or audits show that operations are not carried out according to plan or lead to results that deviate from what was planned or expected. The company corrects the situation and takes corrective measures to prevent reoccurrence of nonconformities. Information from monitoring, audits and management review are used to continually seek opportunities to improve operations and performance of the company.

Annex B- Horizontal and vertical integration of management aspects in HLS

The HLS provides better options for so-called horizontal and vertical integration of management aspects.

It is important that subclause 5.2 requires that top management ensures that the management system policy and objectives are compatible with the strategic intentions of the organizations and that the management system requirements are integrated into the business processes. This should ensure that ISO-based management systems that operate apart from the 'real' business processes belong to the past. This is visualized in figures B.1 and 6B.2 and can be referred to as the horizontal and vertical integration of management system processes in an organization. Horizontal integration means an integrated approach, assessment and treatment of critical aspects for successful business operations in the light of issues and developments in the context of the organization and the needs and expectations of its stakeholders (see figure B.1). Vertical integration means the linkage between the strategy and operations of an organization. Figure B.2 shows the presence of a plan-do-check-act cycle on both the strategic and the operational level of an organization and how these two cycles are linked to each other. On the strategic level the context analysis is translated into the strategies and policies of the organization that provide the framework for the operational activities. During the management review top management assesses whether the PDCA cycle on the operational level is effective and contributes to the success of the organization and the achievement of its strategic policies. The cycle on the operational level is directed via policy deployment, i.e. the translation of the policy to operational objectives and targets and of the strategic context analysis to a more operational risk assessment as a basis for establishing risk controls in the operational processes. From strategy to operations: from doing the right things to doing the things right. The human factors in this vertical alignment get special attention by setting requirements in the HLS to top management (showing leadership and commitment), clear assignment of roles, responsibilities and authorities (organizational structure) and ensuring awareness, competencies and communication processes (support). Important is also the feedback mechanism from the operational to the strategic level. This feedback loop consists of the results of operational performance evaluation (especially the results of internal audits) as input to the management review process.



Note Numbers are references to Subclauses in the HLS.

Figure B.1 — the horizontal integration from context analysis to control and monitoring of business operations

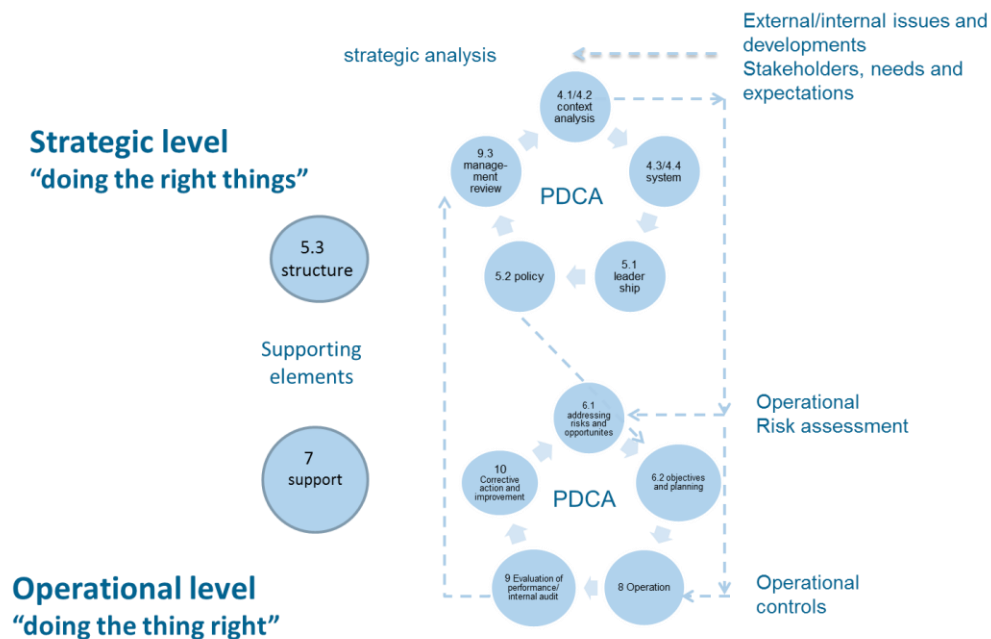


Figure B.2 – the vertical integration between the strategic and operational level of an organization