

MB/ NC <sup>1</sup>	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment <sup>2</sup>	Comments	Proposed change	Observations of the secretariat
BR 001	All	all	all	ge	<p>We would like to congratulate ISO for this initiative as we understand this document will be very important and useful for all types of organizations globally.</p> <p>At this point, the Brazil Mirror Committee decided to make a general comment on the draft, rather than a detailed technical comment.</p> <p>As ISO 26000 was not designed based on the PDCA approach and ISO doesn't intend to develop a Guidance Standard on how to implement ISO 26000 within a MS, a clear correlation between a MS Standard (based on ISO HLS) and ISO 26000 is not an easy task.</p> <p>The draft uses Figures and Tables to explain correlation with HLS and ISO 26000, which is a very good strategy, however due to the fact that there are a wide range of principles, core subjects and issues to be addressed, the understanding and applicability by end-users might be challenging.</p> <p>An explanation of each item/clause of the ISO HLS in addition to user guidance (already proposed in the Annex B) for each relevant clause of ISO 26000 will be helpful.</p> <p>Also, we would like to recommend a careful analysis of the Brazilian Standard ABNT NBR 16001:2012. Although it has been developed as a certifiable Standard and it's not perfectly aligned to ISO HLS, that Standard can be a valuable reference to find solutions on how ISO 26000 guidelines can be addressed in a MS structure.</p>		Noted
FI 002		whole document		ge	<p>IWA 26 should become a tool to assist organizations, including SMEs, in applying ISO 26000.</p> <p>The approach in this current draft is too theoretical and not user-friendly enough.</p>	<p>Provide concrete guidance on how to</p> <ul style="list-style-type: none"> <li>build a management system that includes core subjects and issues of social responsibility according to ISO 26000</li> </ul>	Preliminary Rejected: The New Work Item Proposal submitted and accepted by ISO was on use of ISO 26000 in HLSbased management systems, not to develop a

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						<ul style="list-style-type: none"> <li>integrate core subjects and issues of social responsibility into existing management systems.</li> </ul> <p>Provide text boxes and other types of examples. E.g. further elaborate questions asked in Figure 4. Provide hand-on guidance for SMEs by including a new Annex "How to get started".</p>	<p>MSS on SR. That is a different ISO deliverable.. How to integrate core subjects is in focus of the table to be further developed.</p> <p>Preliminary accepted: SME annex to be discussed.</p>
<b>FI 003</b>		whole document		ge	<p>The aim of the IWA document is to provide a "bridge" between ISO 26000 and ISO management system standards (MSS) that are based on ISO HLS (defined in ISO Directives, Annex SL).</p> <p>Throughout the draft the document refers to HLS and Annex SL that are probably ambiguous concepts for standards users.</p> <p>The intended audience of Annex SL are ISO technical bodies and standards writers involved in the development of ISO MSS. Users of ISO standards need not be aware of the content of HLS in Annex SL.</p> <p>Why not talk about e.g. common elements of ISO MSSs instead of HLS and/or Annex SL? This would make the IWA document more user-friendly.</p> <p>It would be sufficient to explain HLS and Annex SL in the Introduction.</p>	<p>Make the text more user-friendly by cutting out references to HLS and Annex SL</p> <ul style="list-style-type: none"> <li>Use e.g. "common clauses of ISO management system standards" instead of "the clauses of ISO High Level Structure" / "HLS clauses".</li> <li>Use e.g. "management system based on ISO management system standard" instead of "management system based on ISO High Level Structure for management system standards".</li> </ul>	<p>Preliminary accepted with modification.</p> <p>Are you sure all "ISO Management System standards" follow HLS". We can not say "common clauses" if someone can interpret this as clauses we have selected.</p> <p>We suggest "clauses of HLS based ISO MSS"</p>
<b>GB 004</b>		Throughout		te	<p>The draft so far tends to assume that every aspect of ISO 26000 will have to be integrated into the management system.</p> <p>It should be made clear that the integration of <i>only</i> those aspects of the guidance (i.e. not a requirement) that the business considers would have an influence or be influenced by SR .</p>	<p>Add to the Introduction, at line 100, between the third and fourth sentences of this paragraph:</p> <p>This IWA defines a methodology for determining those social responsibility issues material to the organization for inclusion in a management system.</p> <p>Replace 196–198 with:</p> <p>Organizations have different methodologies and approaches for managing their operation. These</p>	<p>Preliminary accepted with modification, but ISO 26000 speaks of relevant and significant, not material</p> <p>To be discussed. The "method" is in fact ISO 26000.</p>

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					The determination of those social responsibility issues material to the organization and their integration into the management system are key elements for the UK and we are proposing alternative text, also listed at the relevant locations. These changes provide a clearer rationale for the IWA, and a concise purpose of its intention.	<p>methods and approaches may or may not be documented based on their needs and risks. Some of these methods can be in compliance with some of the ISO management system standards.</p> <p>Lines 200—206 need to clarify why the HLS is used and not simply be self-justifying</p> <p>Rewrite to read:</p> <p>The ISO High Level Structure on management systems specifies the key areas that need to be included in any management system standard. These include the seven High Level Structure clauses on the context of the organization, leadership, planning, support, operation, performance evaluation, and improvement.</p> <p>Amend 208–213 to read:</p> <p>There are many management principles that are not explicitly part of ISO management system standards terminology, principles that can be equally important when applying ISO 26000 or managing social responsibility (e.g., risk management, compliance, stakeholder engagement). This International Workshop Agreement provides guidance on how to integrate these principles into an organization's management system. (See Figure 3.)</p> <p>Amend Fig 3 title to read:</p> <p>Management principles integrated in the HLS clauses</p>	<p>Preliminary accepted with modification: Only managing operation? "documented based on needs and risks"? Why not documented based on opportunities?</p> <p>We suggest:</p> <p>Organizations have different methodologies and approaches for managing their operation. These methods and approaches may or may not be documented and some of these methods can be in compliance with some of the ISO management system standards.</p> <p>Preliminary accepted.</p>
MB/ CN 005				ge	An effective way to integrate social responsibility into organization's management system is to establish a social responsibility management system based on HLS.	Content on social responsibility management system and the methodology of establishing the system should be added	Preliminary Rejected, Not part of the NWIP Scope.
MB/ CN 006				ge	The linkage of social responsibility management system and other management system should be introduced in the IWA document	Add relevant content	Preliminary Rejected. SR MSS not defined. No proposed change.

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MB/ CN 007				ge	The linkage of social responsibility practice and management system should be introduced in the IWA document	Add relevant content	Noted. No proposed change. We think this is pretty clearly stated in many places. "ISO 26000 Clause 7 vs HLS etcetera". IWA draft clause 4 etcetera..
DE 008				ge	ISO 26000 is not certifiable. This notion has to be kept in mind when developing IWA 26. Therefore, the guidance in IWA 26 shall only be related to ISO 26000 and the High Level Structure, but not involve other certifiable ISO Management Systems.		Noted. No proposed change.
DE 009				ge	Make sure that there is no obligation to use this IWA as a whole Document but only the relevant parts for an organization. Even parts of this document might be useful for organisations.  Parts of this IWA might be useful for SMO's and relevant for some industrial sectors or branches. So it needs some clarification that this document could be used partially.		Noted. No proposed change.  We propose a small addition in the scope.
DE 010				ge	Only HLS in a whole should be considered in the process.		Do not understand the comment. Compare to DE comment above.
DK 011				ge	The DK stakeholders would like to express our appreciation to SIS and the group of interested parties, who have made the IWO on ISO26000, happen. We hope this will lead to an increased use of the content of the ISO26000.		Noted
EOS/ EG 012				ge	EOS proposes to set up an alternative text for each figure in this document explaining the image to persons using screen readers who cannot see the image (the same proposal of Sweden approved by consensus in ISO/PC 277).		Preliminary accepted. Egypt volunteers to work on this?
SE 013	60	Introduction		Te	The connection between sustainability and social responsibility needs to be clarified in the	Change to:	Preliminary Rejected. The NWIP and scope is about

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					beginning. Many organizations want to incorporate sustainability into their management systems – but they don't know that the purpose of SR is to contribute to sustainable development, and that SR is the best guidance available on how to work with sustainability.	"This International Workshop Agreement is aimed for any organization that want to use a management system approach to define how they contribute to sustainable development. It helps organizations integrate ISO 26000 guidance..."	HLS and ISO 26000 (SR), not HLS and sustainable development.
<b>EOS /EG 014</b>	61		Introduction	te	A footnote on SR definition	Adding a footnote on SR definition is preferred	Preliminary Rejected.
<b>AR 015</b>	61	Introduction		te	If ISO 26000 is included as a normative reference, a footnote to SR definition should not be included		Preliminary accepted. Makes it easier to read.
<b>GB 016</b>	63, 64, 65	Intro		te	The statement that the guide 'helps the user --- to use the MSS approach if they don't have a MS in place' is questionable. The reason for using HLS after Annex SL is in order that the business can integrate their various management activities into a portfolio that can be efficiently managed & if necessary be certified against the requirements they have subscribed to. Ref para starting line 77. It would be too 'generous' to expect a business to invoke the HLS where it has no management system. In this care, it would be more effective to just take the guidance as it stands – ie subscribe to it like a working manual.	Remove sentence 63, 64, 65 starting with "It also ... .."	Preliminary accepted with modification, We suggest "It also helps the user of ISO 26000 to better understand the ISO management system approach in their work on social responsibility regardless of whether they have a management system in place or not."
<b>FI 017</b>	67 - 68	Introduction		te	According to ISO Survey there are more than 1.5 million certificates issued worldwide in 2015. As many organizations are certified according to several ISO MSSs, it is not appropriate to add up numbers of certificates (ISO 9001 + ISO 14001 + ..).	Present total number of certificates rather than try to estimate the number of organizations certified.	Preliminary accepted. We suggest: "Companies and organizations around the world have more than 1,5 million management systems in place that are certified to one of the ISO management systems standards."
<b>KEN</b>	71				.....the ISO standards to manage areas such as energy, environment, quality, food safety,	.....the ISO standards to manage areas such as energy, environment, quality, food safety, <b>carbon footprinting, water footprinting, life cycle</b>	Preliminary rejected: management system standards are listed.

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					information security, and anti-bribery.(where are CFP/WFP and LCA standards?)	assessment, information security, and anti-bribery.	
AR 018	73	Introduction		te	Due to the importance of the understanding of the context, this concept should also be mentioned explicitly. Add "understanding the organization and its context".	These standards have many parts in common, for example understanding the organization and its context, stakeholder engagement and continual improvements.	Preliminary accepted.
GB 019	77–85	Intro	Figure 1	te	Figure 1 provides no purpose other than to provide an incomplete list of disciplines	Amend lines 77–80 to read: This alignment was completed in order to help users of ISO management systems in any discipline to use additional management system standards in other disciplines, such as: Quality, Environment, OHS etc.	To be discussed. If we understand correctly GB wants the figure to be deleted. Then the guidance on general/sector and requirement/recommendation is lost. We suggest make it clearer that it is as GV states and incomplete example list only. New figure inserted.
FI 020	80 - 85	Introduction	Figure 1	te	Further elaborate Figure 1 to illustrate how an organization can take advantage of ISO management systems standards in taking care of social responsibility. E.g. ISO 14001 is for an organization to manage its environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability. However, it is important to underline that it is not a requirement to use e.g. ISO 14001 to cover environmental issues in ISO 26000.		Noted, No proposed change.
KEN	81		Fig. 1		The general specifications/requirements do not does not include other environmentally- related standards specifically those that are CFP/WFP/LCA. The general specification only imply the use the relationship of PDCA cycle with the framework of standards that are environmentally-based standards. More is needed.	Include all CFP/WFP/LCA related standards and specifically show the PDCA framework on	To be discussed.

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CYS	81		Fig. 1	ge	There are other key standards that could be inserted in the boxes	Box General Specification/Requirements: ISO50001 Energy Management ISO 55001 Asset Management Box General Guidelines: ISO31001	To be discussed
EOS/ EG 021	82		Figure 1	te	Sector specific Management system standards to be completed.	<ul style="list-style-type: none"> <li>• Adding ISO18091:2014 (for Quality Management in Local Government to the list of mentioned standards.</li> <li>• Adding ISO/TS 16949 for automotive &amp; its feeding industry.</li> <li>• Adding ISO 19600:2014 "Compliance management systems – Guidelines".</li> <li>• Adding ISO 31000:2009 "Risk management – Principles and guidelines".</li> <li>• .....</li> </ul>	To be discussed
DE 022	84	Introduction	Figure 1	ge	The International Workshop Agreement should deal with relating the high level structure to ISO 26000. An introductory first graphic that refers to further management systems is therefore not useful. Please focus on HLS and ISO 26000, as also explained in line number 97ff.	Instead of Figure 1, use Figure 2 or 3, or prepare, as appropriate, a new graphic.	To be discussed
CH 023		Intro					
	90			ed		Please add: ...societal <u>needs</u> and expectations and <u>growing relevance (threats and opportunities)</u> of environmental <u>as well a societal pressures</u> .	To be discussed. Risk vs threat, act on needs vs act on expectations, relevance vs significance.
	94 - 95			ed	It would be helpful to have some examples listed to make this (line 94 + 95) obvious.	Please add: ...continual improvement. <u>The need for this review originates from the use of different language (understanding) in ISO 26000 compared to the ISO High ....</u>	Preliminary accepted with modification. ISO 26000 published before, we try to avoid " ( ... ) ". We suggest to delete the sentence as the next sentence is saying the same thing.

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	98			ed		Please add: ... different languages ( <u>definitions, meanings, applications etc.</u> ) used in ....	Preliminary rejected, see above.
EOS/ EG 024	96	Introduction		te	ISO 26000 addresses the organizational culture and behaviour	<b>Adding a sentence that ISO 26000 promotes a culture of responsibility which is necessary for effective implementation of any management system standard</b>	<b>Preliminary accepted: We suggest: “ “ISO 26000 also offers guidance on how to build an organizational culture of responsibility and this benefits the use of management systems.</b>
RS 025	98	Introduction	paragraph	te	“It provides guidance on how use....”	“It provides guidance on how <b>to</b> use....”	Accepted ...
GB 026	Line 98 and through out	Intro		te	Reference to the High Level Structure is inconsistent and incomplete. For example, on line 76 the HLS is referred to as ‘Annex SL’. This is confusing to the user.	Add an explanation with reference to the source document. At first mention, the reference should be consistent, it should be: the High Level Structure for ISO management system standards (HLS): Amend listing in Normative References to read: ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 7th 122 edition 2016, Annex SL (this document sets the high level structure for an ISO management system standard)  Use: the High Level Structure for ISO management system standards (HLS) throughout	Preliminary accepted. Perhaps we can use “HLS” throughout for better readability?
GB 027	100	Intro		te	The draft tends to assume that every aspect of ISO 26000 will have to be integrated into the management system.	Add to the Introduction, at line 100, between the third and fourth sentences of this paragraph: This IWA defines a methodology for determining those social responsibility issues material to the	To be discussed. Defining such a methodology was not part of the NWIP scope. The method is ISO 26000 relevant/significant (ie

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					The determination of those social responsibility issues material to the organization and their integration into the management system are key elements for the UK and we are proposing alternative text,.	organization for inclusion in a management system.	“material”) and this can be made clearer. And guide 82. But not develop a new guidance to existing guidance. See NL comment on Clause 4 adding a brief description but not a full method.
<b>AR 028</b>	102	Introduction		te	What is ment by “Using this document with one management system standard does 102 not substitute the need to use other ISO management system standards” is not clear.	Delete the sentence “Using this document with one management system standard does 102 not substitute the need to use other ISO management system standards”	Preliminary accepted with modification. We suggest clearer sentence: “Using this document with one management system standard does not substitute the need to use it with another ISO management system standard.”
<b>DK 029</b>	110	01. Scope		ge	<p>“This document is intended for use by an organization having a management system based on the ISO High Level Structure for management system standards or an organization using ISO 26000.” It can be expected that users of the ISO HLS for management system standards are not familiar with the content of ISO26000. It is therefore of utmost importance that the IWA expresses how ISO26000 content supplements and qualifies HLS for management system standards and not how ISO26000 links to management systems.</p> <p>It is our view that the current version of the IWA more addresses the users of ISO26000 recognising that most of the experts involved in the IWA are ISO26000 experts and not management system experts.</p>	DK will bring concrete proposals to how the content of/figures in the IWA to the WS in Stockholm can be presented in a manner which spurs the interest of the HLS for management systems standard users.	<p>Noted. Priority will, as always, be given to comments sent in by deadline before the meeting.</p> <p>We need clarification on “how ISO26000 content ...qualifies ... management system standards and not how ISO26000 links to management systems.”</p>
<b>AR 030</b>	122-123	02			<p>How does this date reference works when there's a new edition?</p> <p>Does old versions of the Directives are kept easily available at ISO website?</p>	Add web link to permanent location of the document	To be discussed.

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DE 031	126	Terms and definitions		ge	If the HLS definitions and those for management system standards are used, no further definitions are needed.	Deletion of 3.1 ff	To be discussed.
SE 032	126	03		Te	As currently written, clause 3 does not include any terms defined in HLS or ISO26000, since "they all apply". This makes the document harder to read, since a few terms and definitions that are critical for understanding are lacking.  Terms that are not obvious for the typical reader, and critical for understanding the key concepts of the document, should be added to clause 3. These include Social Responsibility and Sustainable Development.	Add definitions: Social Responsibility Sustainable Development	To be discussed.
AR 033	128-131	03		te	Organization and stakeholder are defined differently in 26000 and HLS. The inclusion of both definitions only in Annex B it's confusing for IWA26 users.  Attending that the purpose of this document is to provide guidance on how to use ISO 26000 in organizations with an existing MS, ISO 26000 definitions are those that should prevail.	Include "organization" and "stakeholder" definitions from ISO 26000:2010 in chapter 3.	To be discussed.
KEN	138		2		The environmental, social-economic <b>and political</b> aspects interact, are 138 interdependent and are often referred to as the three dimensions of sustainability.	The environmental, social-economic <b>and political</b> aspects interact, are 138 interdependent and are often referred to as the three dimensions of sustainability. <b>*political involvement can drive the use and application of SR 2600 to its true letter and spirit</b>	Preliminary rejected. We do not want to change a negotiated definition in Guide 82.
FI 034	143 - 151	03.02		te	3.2 management system This term is from Annex SL.  The text in the 1 <sup>st</sup> paragraph of clause 3 implies that the intention is not to include HLS terms in this IWA document.	Remove term 3.2 as it is from Annex SL.	To be discussed.
CH 035	145	3.2.		ed		Please add: ...to achieve <u>and performance indicators to measure</u> those objectives	To be discussed.

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	152			ed	Additional Note, although a management system includes the observance of external groups' needs and expectation, today the active inclusion may be a critical success factor about what to do and when and with combined support. Example: Impact finance development, active shareholder-ship and engagement of investors pre AGMs.	Please add: Note 4 to entry: <u>The scope of a management system may include the active inclusion of stakeholder engagement</u>	To be discussed. Note: we are reluctant to change definitions in other well negotiated standards.
EOS/ EG 036	148			te	<b>The system includes many other elements that are not limited to the organization's structure, roles and responsibilities, planning and operation.</b>	<b>To add "The system elements includes e.g. the organization's structure ....".</b>	<b>To be discussed. Note: we are reluctant to change definitions in other well negotiated standards.</b>
RS 037	152	03.02	paragraph	te	There is no reference to the source for the definition "management system"	The source of the term "management system" should be added	Preliminary accepted.
DE 038	153ff	04		ge	The IWA lacks an essential aspect for the discussion of SR management systems, namely dealing with the supply chain. Here the topic of the supply chain should be added in accordance with ISO 26000.	When implementing an SR management system, the supply chain is especially important and must be considered.	Preliminary accepted, What to insert where?
GB 039	153	04		te	The Section headers for Section 4 and 5 (line 193) say essentially the same thing but each the other way around, and this is confusing. There needs to be some thought as to the section order (or at least, the content thereof).  It is important to note that the rationale for an integrated management system is provided in Section 6, and some of the introduction to management systems/ HLS can be found in Section 5.	Amend clause 4 title to read; Relationship between ISO 26000 and the High Level Structure for ISO management system standards  Amend clause 5 title to read: 5. How to apply the High Level Structure for ISO management system standards to ISO 26000	Preliminary accepted
NC/ CN 040	153	04	Paragraph	te	The headline and the content are not matched. The content of this chapter is mainly about how to understand ISO 26000 with high level structure, but the methodology of using ISO 26000 is not mentioned.	Option 1: change the headline to "How to Understand ISO 26000 with High Level Structure" Option 2: revise the content Add methodology of using ISO 26000 in ISO management system	Preliminary accepted with modification. See GB comment above.

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<b>SE 041</b>	156-158	04		Te	<p>The first lines of section 4 introduces ISO 26000. This introduction needs to be stronger – for some readers, it will be the first description of ISO 26000 that they encounter. It's critical that the concept of Social Responsibility, and how it relates to sustainability and sustainable development is introduced correctly.</p> <p>The current wording of “contribution to ... future sustainability” is not in consistency with ISO 26000 and ISO Guide 82.</p> <p>Replace the following paragraph:</p> <p>“ISO 26000 offers guidance to all types of organizations, regardless of type and size, on how to identify and manage the relevant and significant impacts of the organization on society, i.e. their contribution to current sustainable development and future sustainability.”</p>	ISO 26000 is intended to assist an organization in contributing to sustainable development. The standard offers guidance how to incorporate social and environmental considerations in the organization's decision making, and how to be accountable for the impacts of the organization's decisions and activities on society and the environment.	<p>Preliminary accepted with modification. Good point that the reader needs “up-front” info but it is not appropriate to re-write/interpret the scope of ISO 26000. See first 2 paragraphs of 1. Scope in ISO 26000.</p> <p>Current SD and future sustainability is stated in the draft IWA26 and that is consistent with ISO 26000 and guide 82.</p>
<b>SE 042</b>	162	04			Add a paragraph that describes the value or key drivers for an organization to work with SR.	Key drivers for Social Responsibility include competitive advantage, reputation, ability to attract and retain employees and customers, raise employee morale, create organisational pride, improve the commitment and productivity of employees, generate stronger evaluations from shareholders and improve communications with companies, suppliers, governments and media.	We do not want to re-write, summarize or re-negotiate the guidance found in ISO 26000. A reference to appropriate section in ISO 26000 could work for these drivers but perhaps that is to be included in the table instead.
<b>AR 043</b>	164	04		te	<p>An important idea is missing.</p> <p>Add “that cover the most likely economic, environmental and social impacts that should be addressed by organizations”</p>	With 27 definitions and 7 main principles as a starting point in ISO 26000, the organization is guided through 37 issues in 7 core subjects (see Annex A the 37 list) that cover the most likely economic, environmental and social impacts that should be addressed by organizations and that can be relevant and significant to any organization.	<p>Preliminary accepted with modification. Long sentence... We suggest:</p> <p>With 27 definitions and 7 main principles as a starting point in ISO 26000, the organization is guided through 37 common environmental, social and economic issues in 7 core subjects (see Annex A the 37 list) that can be relevant and</p>

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							significant to improve by any organization.
<b>AR 044</b>	166	04		te	An important management area is missing. Add governance	“... such as governance, sphere of influence, international norms of behavior, stakeholder ... “	Preliminary accepted.
<b>AR 045</b>	167	04		te	One of the terms must be chosen: subjects or matters	Preferred term: subjects	Preliminary accepted.
<b>NL 046</b>		04		ge	<p>This clause provides an adequate high level conceptual overview of the linkages and relationships between the main components of ISO 26000 and the elements of HLS/Annex SL.</p> <p>It might be add value to extend this clause with the main steps that an organization can take actually apply ISO 26000 in the context of an HLS based managements system.</p> <p>E.g.:</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> <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</p>		No proposed change. We have added the text in clause for to be discussed. “8 step example”

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					management system processes, operational control activities, supplier relationship and monitoring & evaluation programmes (see clause 8 of HLS) 5) establish sustainability/SR performance communication programmes (see 7.4 of HLS) 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) etcetera		
<b>NC/ CN 047</b>	167-168	04	paragraph	te	The name of the 7 core subjects should be consistent with ISO 26000	Modify the sentence to: but also in subject matters such as human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development.	Preliminary accepted
<b>EOS/ EG 048</b>	169	04. How to use ISO 26000 with MSS		te	ISO 26000 provides 17 approaches to integrate social responsibility	Adding a sentence about the approaches in ISO 26000 and how to combine them with the management system approach	To be discussed. Which 17 approaches and what sentence is proposed?
<b>GB 049</b>	170 to 171	04		te	Figure 2 is too complicated, and should be deleted. The diagram would be better if it was shown side-by-side with a HLS table of contents and show the elements mapped across	Delete Figure 2. Replace with a table giving a side-by-side mapping of ISO 26000 to the HLS Modify Figure 3 to link the green boxes at the top to cross-refer to the clauses of ISO 26000. Change 'themes' to 'clauses'	To be discussed. We feel that the figure 1 (from ISO 26000) is well known and valuable to include.
<b>RS 050</b>	171	04.	paragraph	te	"....together as illustrated in figure 1 below..."	"....together as illustrated in figure 2 below..."	Accepted!

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CH 051	174	4.	Figure 2	ed	I propose redesign of Figure 2 due to bad visibility (too small, colour contrast) and too much content.		To be discussed. Annex?
CYS	174		Fig.2	ge	<b>The diagram is too complicated and very difficult to interconnect with the continuous improvement guide</b>	<b>May be there is a need to redesign the clauses in order to align the standard to the SL structure</b>	<b>To be discussed</b>
SE 052	176	04	Figure 2 (principles)	Te	Leadership/competence/awareness in HLS are currently linked to only one principle, ethical behaviour. This is not following the intention in ISO 26000 – all principles relate very much to top management, to “leadership/competence/awareness”.  Take accountability as example. In the figure it is only linked to communication. But the principle of accountability is much more than communication: “Accountability involves an obligation on management to be answerable to the controlling interests of the organization”	In figure 2, change the arrow from “leadership/competence/awareness” so it points to all 7 principles.  Change the arrow from “communication” so it only points to transparency.	Preliminary accepted
DE 053	177	ISO 26000 Clause 4		ge	The principles of social responsibility are part of the basic understanding of SR and therefore should not be considered as an aspect of communication	ISO 26000 Clause 4: The seven basic principles of social responsibility are elementary components of the leadership and its obligation to implement SR (5 in HLS).	Preliminary accepted.
DE 054	181	ISO 26000 Clause 5		ge	Here the complete chapter 4 of the HLS can be referenced, because the scope also has to be specified based on the context. The context of an organisation is based on an analysis of the stakeholder and an environmental analysis, the last named is missing	ISO 26000 Clause 5: Both fundamental approaches of ISO 26000 – recognizing social responsibility and stakeholder identification and engagement – have a clear relationship with HLS 4.  Following the HLS also an environmental analysis is needed.  Consequently it is particularly necessary to carry out two steps for the context analysis: <ul style="list-style-type: none"> <li>- The understanding of the organisation and its environment</li> <li>- Understanding the needs and expectations of interested parties</li> </ul>	Preliminary accepted. We propose:  “ISO 26000 Clause 5: Both fundamental approaches, recognizing social responsibility and stakeholder identification and engagement, of ISO 26000 have a clear relationship with HLS 4. According to HLS and an environmental analysis is carried out to understand the organisation and its environment, but also to

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						Based on this the scope of the management system has to be defined	understanding the needs and expectations of interested parties. Based on this the scope of the management system has to be defined “
<b>DK 055</b>	181	04. How to use ISO 26000 with an ISO management system standard	Figure 2	te	<p>“ISO 26000 Clause 5: Both fundamental approaches of ISO 26000 have a clear relationship with HLS 4.1/4.2: understanding the context, relevant issues and as well as stakeholders and their expectations, needs and requirements.”</p> <p>We find that the importance and value of stakeholder management is not addressed specifically enough in the IWA. The IWA should highlight key areas from ISO26000, which are key editions to management systems.</p>	<p>“ISO 26000 Clause 5: Both fundamental approaches of ISO 26000 have a clear relationship with HLS 4.1/4.2: understanding the context, relevant issues and as well as stakeholders and their expectations, needs and requirements.</p> <p>+ The management of stakeholders is a key element when securing an organizations work with social responsibility.“</p>	Preliminary accepted
<b>DE 056</b>	184	ISO 26000 Clause 6		ge	<p>The text is only related to other management systems, but not to the HLS.</p> <p>Two distinctions are necessary here:</p> <ul style="list-style-type: none"> <li>- Organisational governance is a very clear topic in leadership and corresponds to the requirements of HLS 5, 6, 7</li> <li>- The other core subjects are a part of the in-house implementation and consequently should be related to HLS 8 Operation.</li> </ul>	<p>ISO 26000 Clause 6: The core subjects of social responsibility should be related to the HLS as follows.</p> <ul style="list-style-type: none"> <li>- Organisational governance corresponds to HLS 5 Leadership (and the thereby associated obligations of the Leadership for Planning (HLS 6) and Support (HLS 7) in implementing an SR management system).</li> <li>- The six core subjects (Human Rights, Labour practices, environment, fair operating principles, consumer issues and community involvement and development) are to be implemented in the organisation's processes and therefore related to HLS 8.</li> </ul>	<p>To be discussed. We are not creating a SR management system.</p> <p>The guidance in ISO 26000 clause 6 core subject labour practices is not connected HLS 5,6,7? We suggest:</p> <p>ISO 26000 Clause 6: Social Responsibility core subjects and issues are related to the specific risks and opportunities that are to be addressed in the discipline specific ISO management system standards based on HLS and especially their clauses 5, 6 and 7. Resulting operational processes are to be</p>

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							integrated in relation to HLS 8.
<b>DE 057</b>	187	ISO 26000 Clause 7		ge	The PDCA cycle is reflected in the HLS in sections 6+7, 8, 9, 10.	ISO 26000 Clause 7: Integration of SR into an organisation based on the PDCA cycle becomes apparent in the High Level Structure: <ul style="list-style-type: none"> <li>- Plan - HSL 6+7 Planning and Support</li> <li>- Do - HLS 8 Operation</li> <li>- Check – HLS 9 Performance evaluation</li> <li>- Act – HLS 10 Improvement</li> </ul>	Preliminary accepted with modification:  “ISO 26000 Clause 7: Integration of Social Responsibility into the organization is generally aligned with the PDCA (Plan, Do Check Act) cycle/approach embedded in the ISO management system standards based on ISO HLS: Plan HLS 6, HLS 7, Do HLS 8, Check HLS 9, Act HLS 10. “
<b>NC/ CN 058</b>	191	04	paragraph	te	Lack of the explanation of the linkage of ISO 26000 and other ISO management system	Methodology: Explain the linkage of ISO 26000 and other ISO management system in annex B (ISO 14001/19600/ 22000/ 27001/ 31000/ 37100/45001/500001) from procedure, objective, and method.  Give examples on using ISO 26000 with other management system standard	To be discussed-.

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EOS/ EG 059	191	04. How to use ISO 26000 with MSS	Figure 3	te	Introducing an Integrated Model.		Preliminary rejected, we are not developing a SR Management system.: The integrated model is interesting but introduces concepts that are different from ISO 26000 e.g. environmental responsibility vs sr, sustainability “framework”, political structures (parliament) vs organizational structures. All of these would need new definitions.
DE 060	176ff 193ff	04  5	How to use ISO 26000 ... How to apply	ge	Figures 2 and 3 present almost identical contents in the two chapters. It would be better here particularly to stay at the first level of the HLS.	Suggestion: <b>use new Figure 2 ISO 26000 and High Level Structure, attached</b>	Preliminary accepted.
NL 061		05		ge	<p>This clause provides an adequate high level conceptual overview of the linkages and relationships between the elements of HLS/Annex SL and the main components of ISO 26000.</p> <p>It might be add value to extend this clause with the main steps that an organization can take actually apply the HLS management system approach to ISO 26000.</p> <p>E.g.:</p> <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</p>		No proposed change. We have added text. To be discussed.

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					<p>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>		
DE 062	193	05		ge	<p>In this chapter, the focus should be on HLS implementation in the framework of an SR management system. This does not follow from Figure 3, which does not add any new information and should be deleted.</p> <p>Figures 4 and 5 should be combined in order to illustrate the implementation procedure.</p>	<p>Delete figure 3</p> <p><b>Suggestion to combine Figure 4 and 5, see Figure 4 PDCA, attached</b></p>	<p>To be discussed.</p> <p>To be discussed.</p>
DK 063	196	05. How to apply an ISO management system approach to ISO 26000		ed	"All organization have some kind of method in place to carry out their management and operations." Very presumptuous way of starting the section if we aim to call out SMEs as well.	We propose "All" changed to " <b>Most</b> "	Preliminary accepted through change made.
GB 064	196–198	05		te	It should be made clear that the integration of <i>only</i> those aspects of the guidance (i.e. not a	Replace 196–198 with: Organizations have different methodologies and approaches for managing their operation. These	To be discussed. Please explain "only "

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					requirement) that the business considers would have an influence or be influenced by SR .	methods and approaches may or may not be documented based on their needs and risks. Some of these methods can be in compliance with some of the ISO management system standards.	
GB 065	200– 206	05		te	<p>The draft tends to assume that every aspect of ISO 26000 will have to be integrated into the management system.</p> <p>The determination of those social responsibility issues material to the organization and their integration into the management system are key elements for the UK and we are proposing alternative text.</p> <p>Lines 200—206 need to clarify why the HLS is used and not simply be self-justifying</p>	<p>Rewrite to read:</p> <p>The High Level Structure for ISO management system standards specifies the key areas that need to be included in any management system standard. These include the seven High Level Structure clauses on the context of the organization, leadership, planning, support, operation, performance evaluation, and improvement.</p>	Preliminary accepted.
CH 066	205	5.		ed	Transparency needs as well as communication issues, never more important than today, make it necessary to add both although it is missing in the HLS as depicted in Figure 3. I refer to the developing ISO 14008 and 14007 (and even the recently started 14096) which all refer to communication intentions of organisations or developing communication needs of external groups including governments. See also: line 212, where the mission of themes is noted, but not what!	Please add: ... <u>improvement, and adding themes such as transparency and communication (although not listed as theme by HLS).</u> These clauses, ...	To be discussed. The sentence is about HLS clauses and these are set so please explain “and adding...”
	211	5.		Ed.		Please add: ... <u>process management, and communication.</u>	To be discussed.
	213			Ed.		Please add: ... <u>some these themes, such as communication or stakeholder relations (external and internal groups with specific needs and expectations),</u> they are ...	To be discussed.
	223			Ed.		Please add: ... <u>compliance management. It is constructed/designed according to context assessment (relevance or materiality) and stays, in principle,</u> for good linkages ...	To be discussed.

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GB 067	208– 213	05		te	<p>The draft so far tends to assume that every aspect of ISO 26000 will have to be integrated into the management system.</p> <p>The determination of those social responsibility issues material to the organization and their integration into the management system are key elements for the UK and we are proposing alternative text.</p>	<p>Amend 208–213 to read: There are many management principles that are not explicitly part of ISO management system standards terminology, principles that can be equally important when applying ISO 26000 or managing social responsibility (e.g., risk management, compliance, stakeholder engagement). This International Workshop Agreement provides guidance on how to integrate these principles into an organization's management system. (See Figure 3.)</p> <p>Amend the title of Figure 3 to read:  <b>Management principles integrated in the HLS clauses</b></p>	Preliminary accepted with modification. We suggest “Some management concepts/themes such as risk management, compliance management and process management are not explicitly part of the terminology of the ISO High Level Structure for management system standards. These themes are often used when applying ISO 26000 and examples on how these relate to HLS are given in figure 3.”
KEN	208		Fig 3		This matrix is okay but the unnamed gaps need to be identified and labelled	Discuss and Insert the unnamed gaps in the matrix	To be discussed.
AR 068	208	05		te		Keep themes	To be discussed.
SE 069	208-219	05	Figure 3	Te	Figure 3 is hard to understand, and needs more description.	Define and explain the term “theme” and how it relates to ISO26000 and HLS. Define what the numbers in the boxes mean (subclauses). Or – delete the figure.	To be discussed.
NC/ CN 070	215	05	figure	ge	The analysis in this figure is unnecessary	delete	To be discussed.
CYS	219		Fig.3	ge	The figure does not contribute to the understanding of the ISO 26000 and it has a number of inaccuracies		To be discussed
DK 071	223	05. How to apply an		te	"HLS based management systems provide for sound risk and compliance management based	Add text in Annex B which explains how the HLS based management systems provide for sound	To be discussed.

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		ISO manageme nt system approach to ISO 26000			on context assessment and for good linkages between strategy and operation." The text links to Annex B which at the moment does not explain how.	risk and compliance management based on context assessment.	
<b>SE 072</b>	223-257	05		Te	The text from 225-257 is currently too hard to understand, and it does not live up to the headline of section 5: "How to apply an ISO management system approach to ISO 26000". Figures 4 and 5 needs links to specific guidance in ISO 26000.	We need a figure including HLS and ISO 26000 for clarification on linkage between the two systems.	To be discussed.
<b>GB 073</b>	225– 255	05	Fig 4 & 5	te	The in- depth provisions of horizontal & vertical HLS structure presented are indeed appropriate in discussion to the topic being addressed, however, at this stage , their introduction distracts from the basic requirements of the Guide. Integration can be performed in general in a more down-to-earth activity, especially in smaller or less complicated business systems.  The introduction to Figure 4 is unclear and does not specify the relationship correctly. The title of Figure 4 needs reflect an accurate specification of the relationships. Figure 5 is over-complicated, adds little value, and includes incomprehensible terms such as 'doing the right thing'.	Describe the provisions of horizontal & vertical HLS structures in an Annex  Amend the textual reference to Figure 4 to read:  The HLS clause for "context of an organization" sets requirements to identify the internal and external issues of an organization, and the relevant needs and expectations of its relevant interested parties. Figure 4 demonstrates how this clause in the HLS and the remaining clauses can be applied to social responsibility issues and therefore how to integrate ISO 26000 into an organization's management system based on the HLS (see Table 2 for detailed cross reference).  Change the title of Fig 4 to: Figure 4. Using the HLS to identify and integrate social responsibility issues into an organization's management system Delete Figure 5	To be discussed
<b>NC/ CN 074</b>		05	paragraph	te	Practice need to be improved	Step 1:Recognize stakeholder and organization Step 2:Find common objective with stakeholders Step 3:Stakeholder engagement	Preliminary rejected. ISO 26000 does not recommend finding objectives with stakeholders. ISO 26000

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						Step 4: Value sharing	does not speak of value sharing.
KEN	241		Figure 5		The figure needs more discussion	Team to discuss figure 4	Noted
RS 075	241	05.	paragraph	te	Since the HLS clauses can be presented as a vertical process and Figure 5 is showing vertical process, it should be changed accordingly.	"The HLS clauses can also be presented as a vertical process (see figure 5 Vertical..."	Accepted.
RS 076	254	05.	figure	te	Figure 5 is showing vertical not horizontal process for organizational integration, it should be changed accordingly.	"Figure 5 – HLS-structure presented as a vertical process for organizational integration between the strategic and operational level"	Accepted
KEN	255		Fig 4		The figure needs more discussion	Team to discuss figure 4	Noted.
NC/ CN 077	261	06	paragraph	ge	Lack of case	If necessary, we can provide a case from Chinese SOE	Noted.
CH 078	264	6.		Ed.	Explanation: There are many other approaches and systems in use which are not ISO. I propose to actively refer to this fact to promote openness and also the added value of ISO systems use.	Please add: <u>...standards, or other systems in use, in an ...</u>	To be discussed.
	265			Ed.	Unclear sentence.	Alternative: <u>The main advantage to an organisation is the holistic application of interrelated systems.</u>	Preliminary accepted.
	270			Ed.		Please add: <u>...consumer issues, quality, health, safety, and environment.</u>	Preliminary rejected as quality is not addressed and health&safety is included in labor practices..
	276			Ed.		Please add: <u>...development. And other way round, as the organization wins much more critical insight into the potential or hidden effects of aspects on the business model of the organisation.</u>	Preliminary accepted with modification: We suggest "The organization also wins insight in potential impacts on the organization."
	281			Ed.		Please add: <u>...very similar. In addition, the understanding of external parties needs and expectations, the identification of relevance of</u>	Preliminary accepted with modifications as it was a long sentence:

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						<u>aspects, as well as total management system performance may be improved step by step, and by optimised use of internal resources.</u>	We suggest to add stakeholder expectations.
GB 079	266	06		te	Is the <i>ISO handbook on Integrated Use of Management Systems Standards</i> up to date in the sense of referencing the HLS? If it pre-dates the HLS, then it would be at risk of adding confusion?	Ensure IUMSS is up to date and relevant.	To be discussed.
AR 080	267	06			No example should be given		To be discussed
EOS/ EG 081	267	06. Integrated manageme nt of social responsibilit y and systems		te	Consider using Examples	Examples are needed, and it is preferred to be put in either a separate box or an annex.	To be discussed
KEN	267		comments		Examples will sink the letter and letter and the spirit of integration of SR 26000 into the management standards	An ISO handbook should be physically with members for reference at the meeting	Noted.
RS 082	268	06.	paragraph	te	“This way, ISO 26000 can be used to further develop an integrated quality, environment, and occupational health and safety management system.....”	“This way, ISO 26000 can be used to further develop <b>and/or improve</b> an integrated quality, environment, and occupational health and safety management system.....”	Preliminary Accepted
DE 083	277	06		ge	The IWA should be limited purely to the application of the HLS to an SR management system based on ISO 26000. Therefore there should be no reference to further management system standards, such as ISO 14000, etc., in particular because the content is not related to the respective management systems or to ISO 26000.	Delete line numbers 277-291	Preliminary rejected as this is a common integrated management system (QEHS) approach that should be mentioned as users of ISO 26000 will face this. We are not developing a SR MSS.
GB 084		06		te	Much of Section 6 provides the ‘Introduction’ that is needed right at the front of the document.	Integrate the following material into the Introduction, as it provides a basic introduction to the HLS, to ISO 26000, and to their relationship.	Preliminary accepted but see comments on

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						<p>The rationale being that nowhere in the Introduction does it say clearly what the HLS is or what ISO 26000 is.</p> <p>ISO management system standards based on the ISO High Level Structure (HLS) facilitates the use of one or more ISO management system standards in an integrated manner (see Figure 1). When such integration benefits the organization it is often a more efficient method. Many examples are given in the ISO handbook on Integrated Use of Management System Standards (ref note). (consider using an example and add note saying "More examples found in....?")</p> <p>ISO 26000 is not a management system standard but offers guidance on actions and impacts in several disciplines e.g. anti-corruption, human rights, labour practices, consumer issues, and environment. In many of these individual disciplines ISO offers both management standards, management system standards and technical standards to the organization.</p> <p>In this sense the ISO HLS can be seen as a starting point from which an integrated management system can be developed, and ISO 26000 can be seen as a starting point for acting on the most relevant and significant impacts the organization has on society and sustainable development.</p> <p>One example of a common use of integrated management systems is the use of ISO 9001 (quality management), ISO 14001 (environmental management), and standards for occupational health and safety management (OHSAS 18001). Integration between these systems has worked well in light of the ISO HLS as many of the procedures and competencies needed are very similar.</p> <p>ISO 26000 also many aspects of quality, environment, and occupational health and safety,</p>	<p>introduction and on clause 6 (eg SE 86). To be discussed</p>

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						<p>but not in specific management terms for these areas. Instead ISO 26000 addresses the related actions and expectations based on good practice and international norms of behaviour. The integrated management system is the engine and ISO 26000 is the fuel.</p> <p>This way, ISO 26000 can be used to further develop an integrated quality, environment, and occupational health and safety management system by widening the management scope to more stakeholder engagement, acting in the sphere of influence and on international norms of behaviour, as well as widening the operational scope to encompass more within for example labour practices, consumer issues, human rights, fair operating practices and community involvement and development.</p>	
<b>RS 085</b>	277 278 279	06.	paragraph	te	Standards should be written precisely.	<p>“One example of a common use of integrated management systems is the use of ISO 9001 :2015 - Quality management systems — Requirements, ISO 14001: 2015 Environmental management systems -- Requirements with guidance for use, and standards for occupational health and safety management (BS OHSAS 18001 - Occupational Health and Safety Management).”</p>	Preliminary accepted
<b>SE 086</b>	282-292				<p>The following text could be improved. ” ISO 26000 also many aspects of quality, environment, and occupational health and safety, but not in specific management terms for these areas. Instead ISO 26000 addresses the related actions and expectations based on good practice and international norms of behavior. The integrated management system is the engine and ISO 26000 is the fuel.</p> <p>This way, ISO 26000 can be used to further develop an integrated quality, environment, and occupational health and safety management system by widening the management scope to</p>	<p>Change to: “Such integrated management systems is the engine and ISO 26000 is the fuel. ISO 26000 addresses the related actions and are built upon stakeholder expectations, based on good practice and international norms of behavior. In that sense, ISO 26000 could add many aspects of quality, environment, and occupational health and safety. By integrating the recommendations from ISO 26000, the specific management terms in the ISO HLS can be loaded with content.</p> <p>This way, ISO 26000 gives content to further development of an integrated quality, environment, and occupational health and safety management system, by widening the</p>	Preliminary accepted but see GB 84 that has even better “English flow”.

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					more stakeholder engagement, acting in the sphere of influence and on international norms of behavior, as well as widening the operational scope to encompass more within for example labour practices, consumer issues, human rights, fair operating practices and community involvement and development."	management scope to more stakeholder engagement. This give the organization the opportunity to act in the sphere of influence and on international norms of behavior, as well as widening the operational scope to encompass more within for example labour practices, consumer issues, human rights, fair operating practices and community involvement and development."	
<b>DK 087</b>	286	06. Integrated management of social responsibility and systems		te	"This way, ISO 26000 can be used to further develop an integrated quality, environment, and occupational health and safety management system by widening the management scope to more stakeholder engagement, acting in the sphere of influence and on international norms of behaviour, as well as widening the operational scope to encompass more within for example labour practices, consumer issues, human rights, fair operating practices and community involvement and development." Very long and difficult to understand but the text does not provide a tool how to do it.	Consider linking to principle 3 & 7 in ISO9000. It should be explained explicitly how you build and manage your relationship to stakeholders.	To be discussed.
<b>EOS/ EG 088</b>	293		Annex A	te	Since it has been approved by ISO/PC 277 to add "improving the environmental quality" along with "prevention of pollution" (issue 1 of Core Subject: The environment) and it is expected to be inserted in ISO 26000 after its current systematic review, so it is highly recommended to insert this change to coincide with the new document ISO 26000. Justification: The prevention of pollution is not enough particularly in the field of water since the organization may discharge fresh unpolluted wastewater into saline water which changes the quality of surroundings.	To be "Issue 1: Prevention of pollution and improvement of the environmental quality".	Preliminary rejected: This IWA is about 26000 and not 20400. The environmental quality sentence was added in the supplier context and many other changes were made to the table of 37 issues in this supplier context. We can not include all these amendments.
<b>AR 089</b>	Annex B	09.02		te	In the framework of management systems, the internal audit provides information on the management system itself to the organization.  The spirit of the ISO 26000 sub-clauses	In column related to ISO 26000, replace reference to 7.6 and 7.7 by a reference to 6.2 Organizational governance	Preliminary Accepted.

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					mentioned (7.6 and 7.7) is completely different.  The linkage should be made with organizational governance		
<b>AR 090</b>	Annex B	09.03		te	In the framework of management systems, the management review is oriented to the continuing suitability of the system itself.  The spirit of the ISO 26000 4.2 is completely different.  The linkage should be changed.	In column related to ISO 26000, replace reference to 4.2 by a reference to 6.2 Organizational governance	Preliminary Accepted.
<b>AR 091</b>	Annex B	10 rows between 8.01 and 9		te	To prevent confusions, "requirements" should not be linked with "core subjects"	Delete the 10 rows	Preliminary accepted. Where do we then capture the notion?
<b>GB 092</b>	293	Annexes A and B		te	Annex A and Annex B are absolutely core to the purpose of the document, since the reader essentially needs to understand how to overlay the structure of Annex B onto the subjects of Annex A. These tables are of such detail that they need to remain in the Annexes section, however, this statement is made on the basis that the main body of the text has succeeded in properly addressing the concept of overlaying a management system/HLS onto ISO 26000, as well as providing properly worked examples of how to do so.	Delete Annex A  Retain Table 2 but move it to the end of the main text, renumber it Table 1 and find a suitable place to call it into the text.  Renumber Annex B as Annex A	To be discussed. The text "has succeeded" or "has not succeeded"?  Annex A adds value to make IWA26 a more stand alone document.
<b>DK 093</b>	296	Annex B The High Level Structure in an ISO 26000 context		te	"2.21 stakeholder engagement activity undertaken to create opportunities for dialogue between an organization and one or more of its stakeholders, with the aim of providing an informed basis for the organization's decisions."  The IWA does not in any place provide tangible solution with regards to how to secure the stakeholder enquiry and involvement when making the link to the other management standards.	It should be explained explicitly how you build and manage your relationship to stakeholders.	To be discussed. This is described in ISO 26000.

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<b>CYS</b>	296		Annex B	ge	2.12 Note 1. Government Departments engage in Social Responsibility activities beyond their compliance main mission and should be included in scope		Preliminary rejected. We can not change definition in ISO 26000.
<b>FI 094</b>	296 - 303	Annex B		te	The content of Annex B is important. However, the way it is compiled now does not provide much practical help for users.  The cross-reference between pure terms may not be most beneficial, see e.g. HLS 3.04 vs. ISO 26000 2.14. ISO 26000 clause 6 includes many management system elements.  What is intended to be provided in the column "user guidance"?  It is not wise to include specific standards (ISO 14001, ISO 27001 etc.) in the same table. They should be in a separate table, if needed.		To be discussed. Specific ISO standards deleted. User guidance is to be developed.
<b>DK 095</b>	296	Annex B The High Level Structure in an ISO 26000 context		te	"3.21 continual improvement recurring activity to enhance performance." Link to "2.18 social responsibility" - the text is not clear.	The link to 2.18 should be included and text made more specific.	Preliminary accepted. Deleted.
<b>GB 096</b>	296	Annex B		te	Annex B needs to be a complete cross-reference for all the standards cited. preferences for two versions as described by BSS. The numbering and language needs to be accurate  Users' understanding of the mapping would be greatly improved by illustrating it in both the ISO 26000 and HLS numbering sequences	A full mapping is needed,  Create two tables - one with HLS in first column and one with ISO 26000 in first column.	To be discussed.
<b>NC/ CN 097</b>	296	Annex B	Paragraph	ge	The table should be a comparison with ISO 26000	The first column should be ISO 26000, and put the HLS in the second column	To be discussed.

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KEN	300				Both the 1 <sup>st</sup> and the 2 <sup>nd</sup> column should remain as they are	The management systems are the ones to integrate with ISO 26000 and not the other way round	To be discussed.
NC/ CN 098	296	Annex B	Paragraph	ge	The content is too detailed	It's unnecessary to list all the issues, just choose the core content to comparison	To be discussed. The differences are often in the details.
EOS/ EG 099	297	Annex B	Annex B	te	The table should give all main applicable items that can be used together with a management system standard	The table gives the main applicable items that can be used together with a management system standard	Preliminary rejected: "items" from where". We interpreted your comment as "the first sentence unclear" and we suggest:  This table gives examples of how ISO26000 clauses can be used together with the clauses of High Level Structure for ISO management system standards (HLS).  And we deleted the second sentence.
EOS/ EG 100	297	Annex B	Annex B	te	The introduction and the scope of this draft indicate that the document is intended for use by an organization having a management system or using ISO 26000	Two tables are suggested with two different first columns (ISO 26000)- (HLS)	To be discussed. Two table requires more work
AR 101	300	Annex B				The first column should be ISO 26000	To be discussed.
DE 102	300	Annex B		ge	The leading system should be the HLS	Leave the table the way it is	To be discussed.
EOS/ EG 103	300		Annex B	te	The first column of table	The first column of table should better be ISO 26000 to assist organizations to easily integrate it into the management system they already have	To be discussed.

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RS 104	300	Annex B	paragraph	te	Since IWA 26 is about integration of ISO 26000 with a management system based on ISO HLS, YES, the first column should be ISO 26000 and second column HLS.	Change columns in the following order: First column: ISO 26000 Second column: ISO HLS	To be discussed.
RS 105	302	Annex B	table	ge	All standards in the first column should be written precisely (i.e. ISO 19600:2014 – Compliance management systems – Guidance or ISO 14001:2015 – Environmental management systems – Requirements with guidance for use)	Change according to the comment.	The standards have been deleted based on previous comments.
KEN	302	2.12	Note 2		Clarity on the meaning of small and medium – sized organisations (SMOs) in provided in3.3 (add the jurisdictions depending the country to country	Different countries have different interpretation of SMOs based on the economical sizes	To be discussed.
KEN	302	3,5,5.2.3.,6.6.6, etc			Add more relevant clauses from ISO 26000	More clause from ISO 26000 are needed	Noted. No proposed change: which ones?
RS 106	302	Annex B	table	te	ISO 37100 – Anti bribery	ISO 37001 – Anti bribery management systems	The standards have been deleted based on previous comments.
SE 107	302	Table			It is important to address the core principles from ISO 26000 concerning consumer issues to the parts in planning and operating in the ISO HLS.	Add clause 6.7.2 from ISO 26000 to HLS 6 Planning and 8 operation	Preliminary accepted
KEN	302				7.4.3. Building social responsibility into an organization's governance, systems and procedures (how do we monitor and evaluate so that the integration meets the intended objective(?).	Bring in the elements of monitoring and evaluation	Preliminary accepted but 7.4.3 is already in for example HLS rows 4.4, 8.1. Where do you suggest we ad it more?
KEN	302	6.2			6.2 XXX objectives and planning to achieve them We need to come up with the objectives based on the core issues	We need to come up with the smart objectives based on the core issues	Preliminary rejected as setting relevant objectives is up to each organization.
KEN	302				ISO 19600 - Compliance	This section has no indicators for compliance. They need to be discussed in the meeting	Noted. Preliminary this row will be deleted based on other comments.
KEN	302				ISO 22000 – Food safety ○ We can't talk of food safety and ignore HACCP.	Add the aspect of HACCP (Hazard analysis and critical control points or <b>HACCP which</b> is a systematic preventive approach to food safety	Noted. Preliminary this row will be deleted based on other comments.

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					<ul style="list-style-type: none"> <li>Put in HACCP plan which should be:-- <ul style="list-style-type: none"> <li>validatable</li> <li>- Viable</li> <li>- verifiable</li> </ul> </li> </ul>	from biological, chemical, and physical hazards in production processes that can cause the finished product to be unsafe, and designs measurements to reduce these risks to a safe level.	
<b>KEN</b>	302				ISO 37100 – Anti-bribery Consider discussing internal bribery in employment (sex in exchange for work), coercion for sex (sexual harassment),	All these issues should be open for discussion in the meeting	Noted. Preliminary this row will be deleted based on other comments.
<b>DE 108</b>		Annex B	Table 6.4.6  8 Operation	te	The focus of the IWA 26000 is to implement the HLS into ISO 26000. A reference to other management systems like ISO 14000, ISO 45001 etc. is not appropriate, because their content is different. If needed, only some fundamental statements should be made.	Delete references to other management systems.	Preliminary accepted
<b>AR 109</b>	Annex B	03.21		te	In column related to ISO 26000, definition 2.18 should be deleted because ISO 26000's definition of social responsibility does not refer to continual improvement. In ISO 26000, continuous improvement is mentioned in 7.7.5	In column related to ISO 26000, replace reference to 2.18 by reference to 7.7.5 Improving performance.	
<b>SE 110</b>		New Annex C		Ge	In order to promote and encourage the incorporation of ISO 26000 into the management systems, it would be useful to add a new annex where all the standards based on HLS are listed. Furthermore, it would be useful to list the standards that already have incorporated different aspects of ISO 26000.	Add new Annex C (informative): C.1 Standards based on HLS ISO 9001 ISO 14001 OSHAS 18001 ISO 13485 ....(more to added by secretariat) C.2 Standards "based" on ISO 26000 ISO 20121 ISO 20400 ISO 27500 .... (more to added by secretariat)	To be discussed. Valid only at the date of publication?

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# ISO/IWA 26 N 10, Comments received on draft ISO/IWA 26

Date:2017-02-28	Document:	Project:
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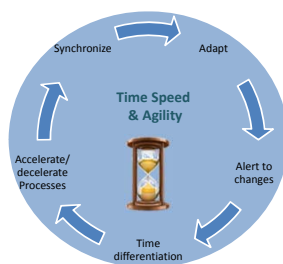
## Management Systems-Governance Governance and Sustainability in a changing world Model

By Osama Elmeligy

## Framework 1 Management Systems HLS- PDCA Model



## Framework 2 – Coping with change Time and Agility Model



## Framework 3 - ISO 26000 Governance Model



## Framework 4 - Sustainability Model



## Integrated model, MSS Governance and Sustainability in a changing world

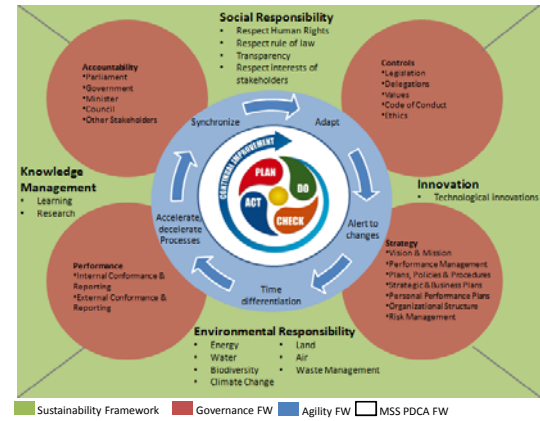


Figure 2  
ISO 26000 and High Level Structure

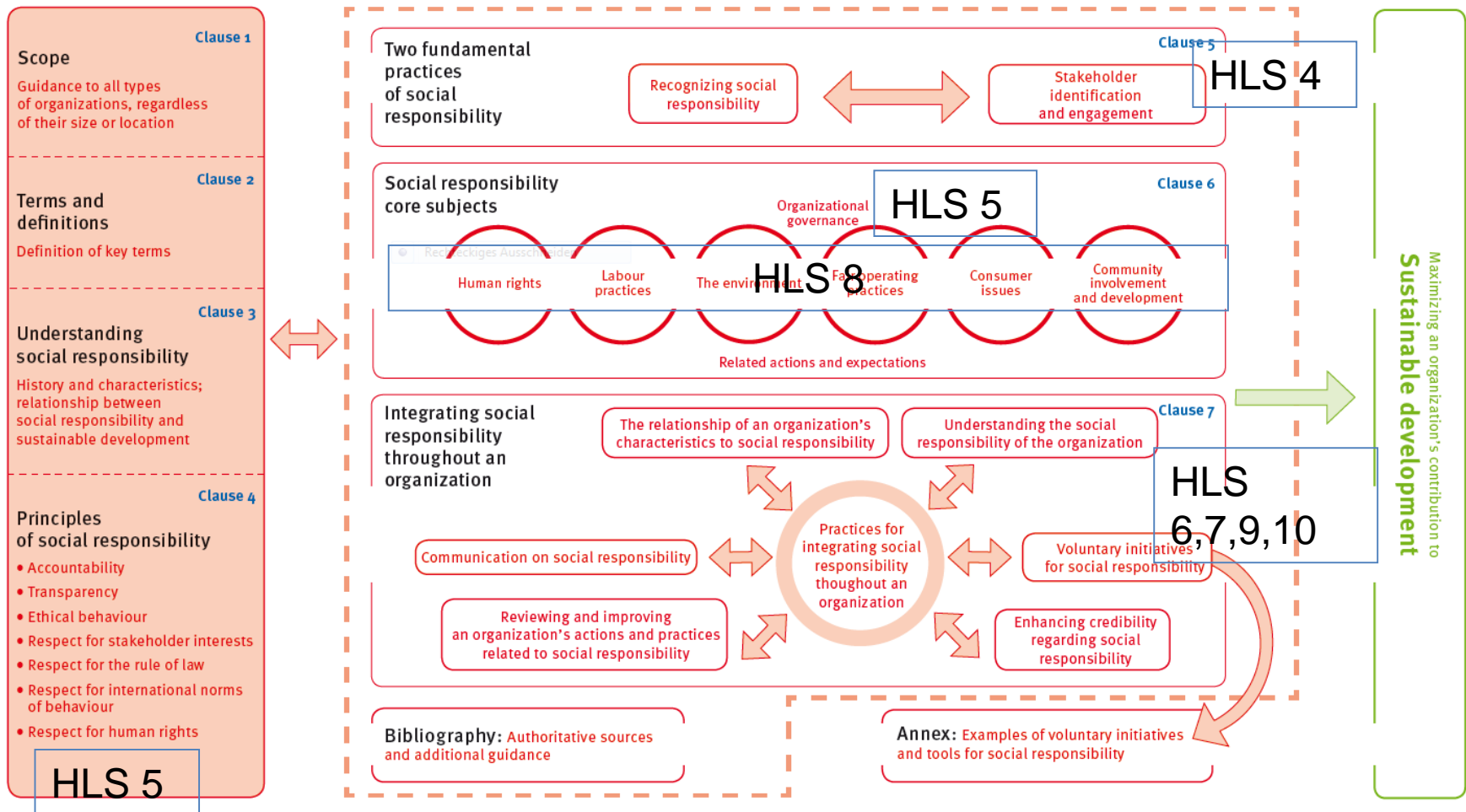


Figure 4: PDCA

