INTERNATIONAL WORKSHOP AGREEMENT

Using ISO 26000:2010 Guidance on social responsibility together with ISO management system standards

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ISO/IWA 26, Draft 3

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To help you, this guide on writing standards was produced by the ISO/TMB and is available at
http://www.iso.org/iso/how-to-write-standards.pdf

A model manuscript of a draft International Standard (known as "The Rice Model") is available at
http://www.iso.org/iso/moddis.pdf

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation on the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see the following URL: www.iso.org/iso/foreword.html.

International Workshop Agreement IWA 26 was approved at a workshop hosted by the Swedish Standards Institute (SIS), in association with Tanzania bureau of standard (TBS), held in London, UK, in May 2017.

Introduction

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, drafted using the High Level Structure for ISO management system standards[1] (HLS). It also helps the users 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.

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 is that it enhances an organization's contribution to sustainable development through the synergies of applying social responsibility guidance with a management system approach.

Many organizations around the world have chosen one of the ISO management system standards to manage areas such as energy, environment, quality, food safety, information security, and anti-bribery. These standards have many parts in common, for example understanding the organization and its context, stakeholder engagement and continual improvements.

As a consequence there are more than 1,5 million management systems in place that are certified to one of the ISO management systems standards. In addition there are probably five times as many organizations using ISO management system standards without being certified.

In 2012 the ISO Directives that govern all standardization work in ISO were updated with an annex called SL that describes what fundamental clauses, texts and definitions are to be included in any ISO management system standard produced hereafter. This alignment was done in order to help users of ISO management systems in any discipline to use additional management system standards in other disciplines, and to support the integration between them.

An organization's management system can be supported by different types of ISO standards, for example:
– specifications, e.g. ISO 9001 (quality) and ISO 22000 (food);
– guidance e.g. ISO 26000 (social responsibility) and ISO 19011 (auditing).

Published a few years before, ISO 26000:2010 Guidance on Social Responsibility provides practical guidance related to operationalizing social responsibility with an emphasis on identifying the shifting societal expectations and environmental threats. The standard is not a management system standard with requirements, instead it contains more than 450 recommendations. ISO 26000 offers guidance on how to build an organizational culture of social responsibility and this 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 fundaments of a management system standard and continual improvement.

This document is not intended to provide guidance on implementing a management system in general, contains no requirements, and should not be seen as a summary of ISO 26000.

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[1] https://www.iso.org/management-system-standards-list.html

Using ISO 26000:2010 Guidance on social responsibility together with ISO management system standards

1 Scope

This document provides guidance on how to use ISO 26000 Guidance on Social Responsibility in organizations with a management system 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. This document can be used in full or in part by an organization with a management system and/or using ISO 26000.

2 Normative references

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. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 26000:2010, Guidance on Social Responsibility

ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 7th edition 2016, Annex SL (this document sets the high level structure for an ISO management system standard)

3 Terms and definitions

For the purpose of this document, the terms and definitions given in ISO 26000:2010, the High Level Structure (ISO Directives, Part 1, Annex SL) and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at http://www.iso.org/obp

— IEC Electropedia: available at http://www.electropedia.org/

3.1
sustainability
state of the global system, including environmental, social and economic aspects, in which the needs of the present are met without compromising the ability of future generations to meet their own needs

Note 1 to entry: The environmental, social and economic aspects interact, are interdependent and are often referred to as the three dimensions of sustainability.

Note 2 to entry: Sustainability is the goal of sustainable development.

[SOURCE: ISO Guide 82:2014]

4 HLS guidance for users of ISO 26000

Organizations have different methodologies and approaches for managing their activities. These methods and approaches may or may not be documented. Some of these methods can conform with some of the ISO management system standards.

130 The High Level Structure for ISO management system standards (HLS) specifies the key areas and
131 common text that need to be included in any ISO Management System Standard. These areas include the
132 seven clauses on the context of the organization, leadership, planning, support, operation, performance
133 evaluation, and improvement (see Figure 1). The standards writers then add any texts and definitions
134 specific to their discipline. HLS based management systems provide for sound risk and compliance
135 management based on context assessment and for good linkages between strategy and operation.

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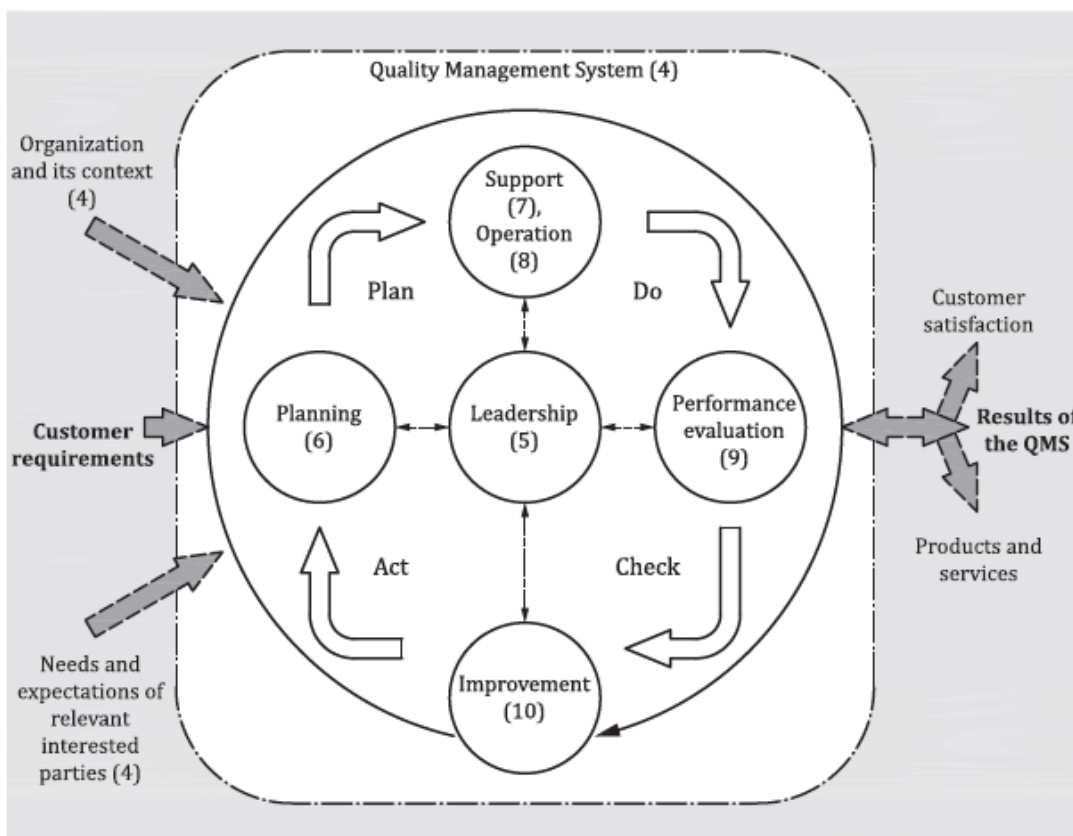

137 **Figure 1 — ISO 26000 in the HLS framework**
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140 Organizations using ISO 26000 can benefit from the HLS as it introduces management structure. This is
141 illustrated in Annex A. In addition to the linkages between clauses there are parts of the HLS that may
142 need further guidance for the user of ISO 26000. Examples are:

143 • Nnn
144 • Nnn
145 • Nnn
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5   ISO 26000 guidance for users of HLS based standards

ISO 26000:2010 Guidance on Social Responsibility 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 thus future sustainability. Many parts of the standard recommend systematic approaches to manage social responsibility, inspired by the PDCA-model (plan-do-check-act), but the guidance is not based on or in line with the HLS.

With 27 definitions and 7 main 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) that can be relevant and significant to improve. In addition, the standard offers guidance in management areas such as sphere of influence, international norms of behaviour, stakeholder identification and engagement. The core operational subjects in focus are governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development.
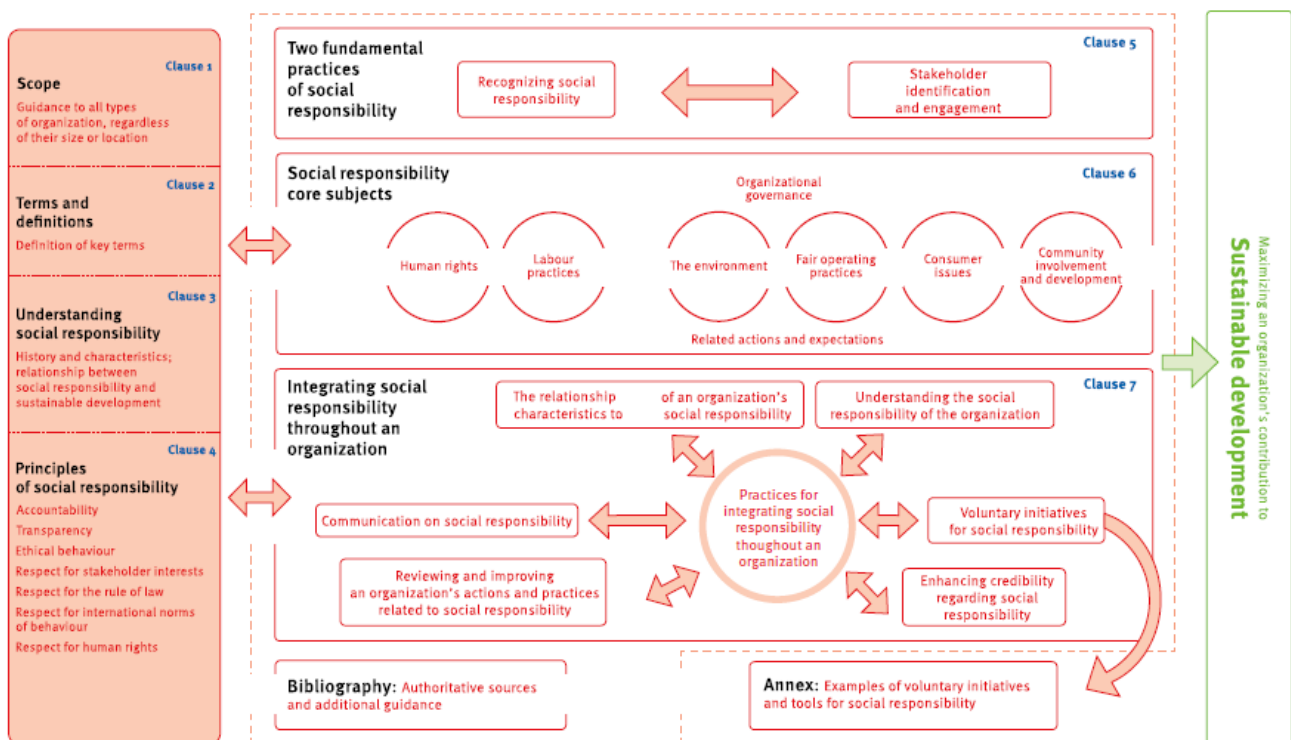

Figure 2 — Schematic overview of ISO 26000

Organizations using a HLS based standard can benefit from ISO 26000 as it introduces structure and content to social responsibility . This is illustrated in Annex B. 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

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6   Integrated management systems and ISO 26000

An organization can integrate many ISO management system standards into their management system. The main advantage of this is the holistic application of interrelated systems. 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 publically available???).

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). Integrating these systems has worked well as many of the procedures and stakeholder expectations are similar.

ISO 26000 is not a management system standard but offers guidance on actions and expectations related to management aspects such as stakeholder engagement, acting in the sphere of influence and handling international norms of behaviour. It also widens the operational aspects to encompass also labor practices, consumer issues, governance, environment, human rights, fair operating practices, and community involvement and development. In many of these individual disciplines, e.g. anti-bribery, health and safety, consumer issues, and environment, ISO already offers management standards, management system standards and technical standards to the organization.

ISO 26000 can be used to further develop and/or improve an integrated management system through guidance on the most relevant and significant impacts the organization has on society and sustainable development, as well as potential impacts on the organization.

The integrated management system is the engine and ISO 26000 is part of the fuel and direction.

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195   **Annex A**
196   **(informative)**
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198   **Examples how users of ISO 26000 can use the High Level Structure**

199   **A.1   General**

200   <mark>Text is needed to describe the table</mark>

ISO 26000	High Level Structure
4 Principles of social responsibility 4.1 General	4. Context of the organization 4.1 Understanding the organization and its context
4.2 Accountability	4. Context of the organization 4.1 Understanding the organization and its context
4.3 Transparency	4. Context of the organization 4.1 Understanding the organization and its context
4.4 Ethical behaviour	4. Context of the organization 4.1 Understanding the organization and its context
4.5 Respect for stakeholder interests	4.2 Understanding the needs and expectations of interested parties
4.6 Respect for the rule of law	4. Context of the organization 4.1 Understanding the organization and its context
4.7 Respect for international norms of behaviour	4. Context of the organization 4.1 Understanding the organization and its context
4.8 Human rights	4. Context of the organization 4.1 Understanding the organization and its context
Recognizing social responsibility and engaging stakeholders 5.1 General	4. Context of the organization 4.1 Understanding the organization and its context
5.2 Recognizing social responsibility	4. Context of the organization 4.1 Understanding the organization and its context
5.2.1 Impacts, interests and expectations	4. Context of the organization 4.1 Understanding the organization and its context

5.2.2 Recognizing the core subjects and relevant issues of social responsibility	5 Leadership 5.1 Leadership and commitment
5.2.3 Social responsibility and an organization's sphere of influence	4.3 Determining the scope of the XXX management system
5.3 Stakeholder identification and engagement	4.2 Understanding the needs and expectations of interested parties
6. Guidance on social responsibility core subjects	4. Context of the organization 4.1 Understanding the organization and its context
6.1 General	4. Context of the organization 4.1 Understanding the organization and its context 4.3 Determining the scope of the XXX management system
6.2 Organizational governance	8 Operation 8.1 Operational planning and control
6.2.1 Overview of organizational governance	5 Leadership 5.1 Leadership and commitment
6.2.2 Principles and considerations	4.4 XXX management system 5.1 Leadership and commitment
6.2.3 Decision making processes and structures	5.2 Policy 5.3 Organizational roles, responsibilities and authorities
6.3 Human rights	8 Operation 8.1 Operational planning and control
6.4 Labour practices	8 Operation 8.1 Operational planning and control
6.5 The environment	8 Operation 8.1 Operational planning and control
6.6 Fair operating practices	8 Operation 8.1 Operational planning and control
6.7 Consumer issues	8 Operation 8.1 Operational planning and control

6.8 Community involvement and development	8 Operation 8.1 Operational planning and control
7 Guidance on integrating social responsibility throughout an organization 7.1 General	4.4 XXX management system
7.2 The relationship of an organization's characteristics to social responsibility	4. Context of the organization 4.1 Understanding the organization and its context 4.3 Determining the scope of the XXX management system
7.3 Understanding social responsiblity of an organization	4. Context of the organization 4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties
7.3.1. Due diligence	6 Planning 6.1 Actions to address risks and opportunities
7.3.2 Determining significance of core subjects and issues to an organization	6 Planning 6.1 Actions to address risks and opportunities
7.3.3 An organization's sphere of influence	4.3 Determining the scope of the XXX management system
7.3.4. Establishing priorities for addressing issues	5.2 Policy 6.2 XXX objectives and planning to achieve them
7.4 Practices for integrating social responsibility throughout an organization	7.2 Competence
7.4.1. Raising awareness and building competency for social responsibility	7.3 Awareness
7.4.2. Setting the direction of an organization for social responsibility	5 Leadership 5.1 Leadership and commitment 5.2 Policy 7.2 Competence
7.4.3. Building social responsibility into an organization's governance, systems and procedures	4.4 XXX management system 6.2 XXX objectives and planning to achieve them 7 Support

	7.1 Resources
7.5 Communication on social responsibility	7.4 Communication
7.5.1 The role of communication in social responsibility	7.4 Communication
7.5.2 Characteristics of communication relating to social responsiblity	7.4 Communication
7.5.3 Types of communication on social responsibility	7.4 Communication
7.5.4 Stakeholder dialogue on communication about social responsibility	4.2 Understanding the needs and expectations of interested parties 7.4 Communication
7.6 Enhancing credibility regarding social responsibility	7.5 Documented information
7.6.1 Methods of enhancing credibility	7.5 Documented information
7.6.2 Enhancing the credibility of reports and claims about social responsibility	7.5 Documented information
7.6.3 Resolving conflicts or disagreements on organization and its stakeholders	4.2 Understanding the needs and expectations of interested parties
7.7 Reviewing and improving an organization's actions and practices related to social responsibility 7.7.1 General	9. Performance evaluation 9.1 Monitoring, measurement, analysis and evaluation
7.7.2. Monitoring activities on social responsibility	9. Performance evaluation 9.1 Monitoring, measurement, analysis and evaluation 9.2 Internal audit
7.7.3 Reviewing an organization's progress and performance on social responsibility	9.3 Management review
7.7.4. Enhancing the reliability of data and information collection and management	9.3 Management review 10 Improvement 10.1 Nonconformity and corrective action
7.7.5. Improving performance	10.2 Continual improvement

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Annex B
(informative)

Examples how users of the HLS can use ISO 26000

B.1 General

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High Level Structure	ISO 26000
4. Context of the organization 4.1 Understanding the organization and its context	4 Principles of SR 5 Recognizing social responsibility and engaging stakeholders 5.1 General 5.2 Recognizing social responsibility 5.2.1 Impacts, interests and expectations 6. Guidance on social responsibility core subjects 6.1 General 7.2 The relationship of an organization's characteristics to social responsibility 7.3 Understanding the social responsibility of an organization
4.2 Understanding the needs and expectations of interested parties.	4.5. Respect for stakeholder interests 5.3. Stakeholder Identification and Engagement 7.3 Understanding the social responsibility of an organization 7.5.4 Stakeholder dialogue on communication about social responsibility 7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders
4.3 Determining the scope of the XXX management system	5.2.3 Social responsibility and an organization's sphere of influence 6.1 General 7.2. The relationship of an organization's characteristics to social responsibility

	7.3.3 An organization's sphere of influence
4.4 XXX management system	6.2.2 Principles and considerations 7. Guidance on integrating social responsibility throughout an organization 7.1 General 7.4.3. Building social responsibility into an organization's governance, systems and procedures
5 Leadership 5.1 Leadership and commitment	5.2.2 Recognizing the core subjects and relevant issues of social responsibility 6.2.1 Overview of organizational governance 6.2.2 Principles and considerations 7.4.2. Setting the direction of an organization for social responsibility
5.2 Policy	6.2.3 Decision making processes and structures 7.3.4. Establishing priorities for addressing issues 7.4.2. Setting the direction of an organization for social responsibility
5.3 Organizational roles, responsibilities and authorities	6.2.3. Decision-making processes and structures
6 Planning 6.1 Actions to address risks and opportunities	7.3.1. Due diligence 7.3.2 Determining significance of core subjects and issues to an organization
6.2 XXX objectives and planning to achieve them	7.3.4 Establishing priorities for addressing issues 7.4.3 Building social responsibility into an organization's governance, systems and procedures
7 Support 7.1 Resources	7.4.3 Building social responsibility into an organization's governance, systems and procedures
7.2 Competence	7.4 Practices for integrating social responsibility throughout an organization 7.4.2 Setting the direction of an organization of social responsibility
7.3 Awareness	7.4.1. Raising awareness and building competency for social responsibility
7.4 Communication	7.5. Communication on social responsibility
7.5 Documented information	7.6 Enhancing credibility regarding social responsibility

	7.6.1 Methods of enhancing credibility
	7.6.2 Enhancing the credibility of reports and claims about social responsibility
8 Operation 8.1 Operational planning and control	6.2. Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The environment 6.6 Fair operating practices 6.7 Consumer issues 6.8 Community involvement and development
9. Performance evaluation 9.1 Monitoring, measurement, analysis and evaluation	7.7 Reviewing and improving an organization's actions and practices related to social responsibility 7.7.1 General 7.7.2. Monitoring activities on social responsibility
9.2 Internal audit	7.7.2. Monitoring activities on social responsibility
9.3 Management review	7.7.3 Reviewing an organization's progress and performance on social responsibility 7.7.4. Enhancing the reliability of data and information collection and management
10 Improvement 10.1 Nonconformity and corrective action	7.7.4. Enhancing the reliability of data and information collection and management
10.2 Continual improvement	7.7.5. Improving performance

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Annex C
(informative)

Examples of management concepts as part of HLS

C.1   General

Some management concepts/themes such as risk management, compliance management, process management and impact assessment are not explicitly part of the terminology of the HLS. These themes are often used when applying ISO 26000.

(NOTE: Parked until London workshop: valuable but maybe topic for a separate ISO deliverable later)
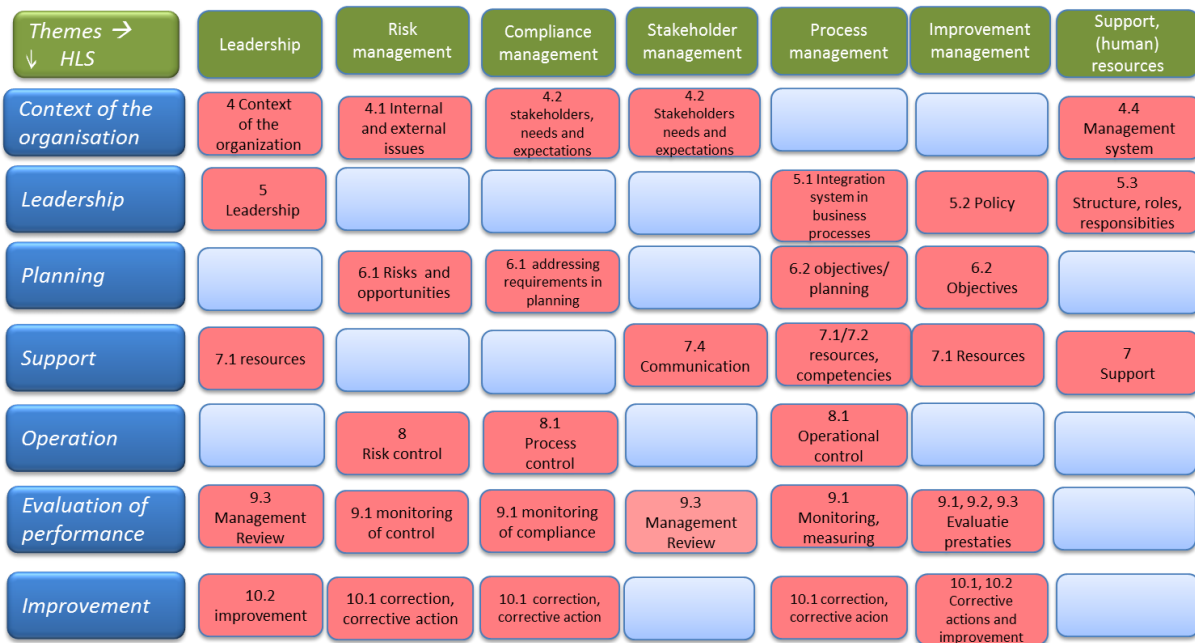
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Themes → ↓ HLS	Leadership	Risk management	Compliance management	Stakeholder management	Process management	Improvement management	Support, (human) resources
Context of the organisation	4 Context of the organization	4.1 Internal and external issues	4.2 stakeholders, needs and expectations	4.2 Stakeholders needs and expectations			4.4 Management system
Leadership	5 Leadership				5.1 Integration system in business processes	5.2 Policy	5.3 Structure, roles, responsibilities
Planning		6.1 Risks and opportunities	6.1 addressing requirements in planning		6.2 objectives/ planning	6.2 Objectives	
Support	7.1 resources			7.4 Communication	7.1/7.2 resources, competencies	7.1 Resources	7 Support
Operation		8 Risk control	8.1 Process control		8.1 Operational control		
Evaluation of performance	9.3 Management Review	9.1 monitoring of control	9.1 monitoring of compliance	9.3 Management Review	9.1 Monitoring, measuring	9.1, 9.2, 9.3 Evaluatie prestaties	
Improvement	10.2 improvement	10.1 correction, corrective action	10.1 correction, corrective action		10.1 correction, corrective acion	10.1, 10.2 Corrective actions and improvement	

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Figure C.1 — Xxxxxxx

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Bibliography

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229 [1] ISO #####-#, *General title — Part #: Title of part*

230 [2] ISO #####-##:20##, *General title — Part ##: Title of part*

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