IWA 26: ISO 26000 and the High Level Structure for ISO management system standards (HLS

Draft 2 for the first International Workshop

IWA 26 Secretariat   2017-02-28

This document is sent out to those national experts who have registered to receive information related to IWA26, especially those who have signed up to participate in the first workshop, to be held in Stockholm 9-10 March, 2017. The IWA26 Secretariat has analyzed the approximately 150 comments received from 14 countries and we would like to thank the experts for their valuable input. The draft 2 below in this document is a track changes version in which we have tried to insert all changes that we believe will find consensus. The document also contains some alternative texts and yellow notes to be considered.

In the second document we attach the comments received with our preliminary analysis that is captured in the track changes. Nothing is decided until we find consensus during the workshop. The meeting will start with solving a number of comments together in plenary but in order for us to make progress we may then divide the work in ad hoc groups. Preliminary groups with proposed "twinned and balanced" leaderships:

1. Clauses 1-3: Introduction, scope, normative references, definitions
   Lead: Gefei Yin and Ruth Hillary
2. Clause 4 text and table: Table for annex on how to use ISO 26000 in existing MS
   Lead: Osama Elmeligy and Francois Sibille
3. Clause 5 text: How to apply systematic approach to SR
   Lead: Ratna Devi Nadarajan and Peter Åberg
4. Example of integrated use of MS including SR
   Lead: Maria Isabel Tolosa Sarache and Staffan Söderberg

Any questions, please contact:

Secretaries: tina.bohlin@sis.se or rosemary.ndesamburo@tbs.go.tz

1 **DRAFT 2: 2017-02-28**

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3 **International Workshop Agreement**   **IWA 26**

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6 Using ISO 26000 guidance on social responsibility
7 in ISO management systems

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12 Table of content

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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 WTO principles in the Technical Barriers to Trade (TBT) see the following URL: Foreword - Supplementary information
This International Workshop Agreement IWA 26 was approved at a workshop held in XXX, YYY, in May 2017, which was organized by ISO member body Swedish Standards Institute (SIS), hosted by NSB QQQQ.

Introduction

This International Workshop Agreement is aimed at helping organizations integrate ISO 26000 guidance on social responsibility (footnote to SR definition?) with a management system that is based on the High Level Structure for ISO management system standards (HLSISO High Level Structure for management system standards. It also helps the user of ISO 26000 to better understandapply the ISO management system approach in to their work on social responsibility regardless of whether they have a management system in place or not.

More than 1.5 million known cCompanies and organizations around the world have more than 1,5 million have 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. These millions of companies and organizations 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.

In 2012 the ISO Directives that govern all standardization work in ISO were updated with an Annex called SL that describes what fundamental 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.
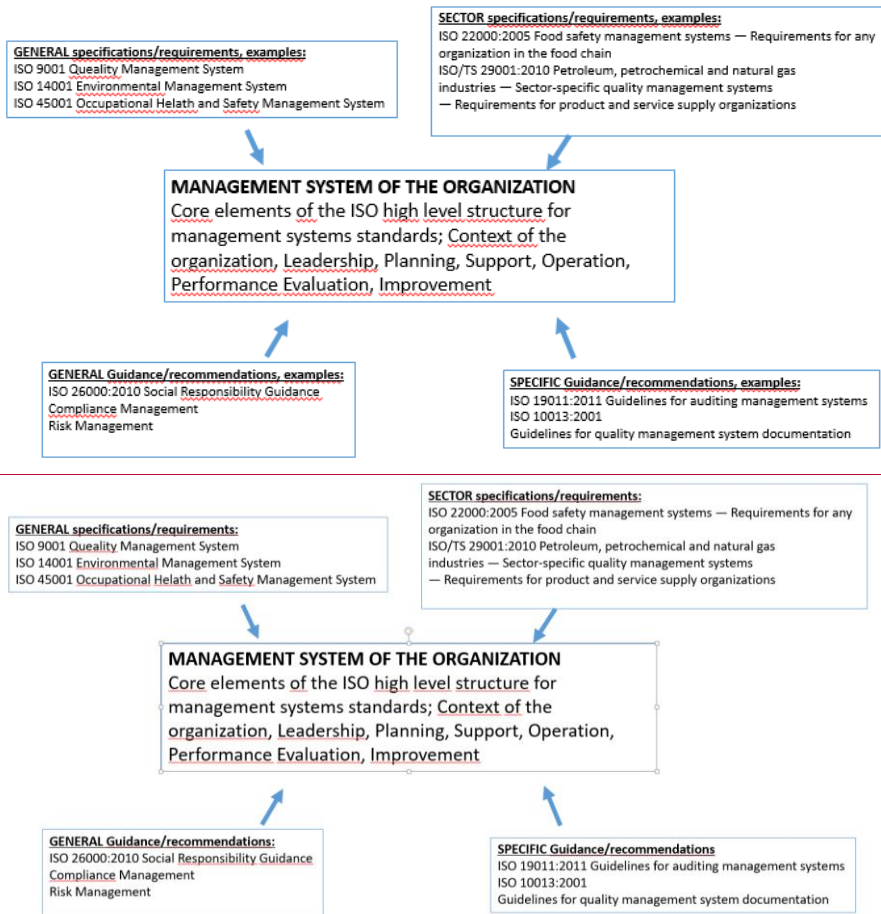
84

GENERAL specifications/requirements, examples:
ISO 9001 Queality Management System
ISO 14001 Environmental Management System
ISO 45001 Occupational Helath and Safety Management System

SECTOR specifications/requirements, examples:
ISO 22000:2005 Food safety management systems — Requirements for any organization in the food chain
ISO/TS 29001:2010 Petroleum, petrochemical and natural gas industries — Sector-specific quality management systems
— Requirements for product and service supply organizations

MANAGEMENT SYSTEM OF THE ORGANIZATION
Core elements of the ISO high level structure for management systems standards; Context of the organization, Leadership, Planning, Support, Operation, Performance Evaluation, Improvement

GENERAL Guidance/recommendations, examples:
ISO 26000:2010 Social Responsibility Guidance
Compliance Management
Risk Management

SPECIFIC Guidance/recommendations, examples:
ISO 19011:2011 Guidelines for auditing management systems
ISO 10013:2001
Guidelines for quality management system documentation

GENERAL specifications/requirements:
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ISO 10013:2001
Guidelines for quality management system documentation

85
86
87 **Figure 1 – Different types of ISO standards that contribute to the core management system of**
88 **the organization (illustration needs to be improved)**

89
90 Published a few years before, ISO 26000:2010 Guidance on Social Responsibility provides
91 practical guidance related to operationalizing social responsibility with an emphasis on
92 identifying the shifting societal expectations and threats of environmental pressures (alt
93 text: "…identifying the shifting societal needs and expectations and growing relevance
94 (threats and opportunities) of environmental as well a societal pressures". The standard is
95 not a management system standard with requirements, instead it contains more than 450
96 recommendations. In addition, ISO 26000 Clause 7 "Guidance on integrating social
97 responsibility throughout the organization" is structured around the fundaments of a
98 management system standard and continual improvement. ISO 26000 also offers guidance
99 on how to build an organizationl culture of responsibility and this benefits the use of

100 management systems., but ISO 26000 uses different language compared to the ISO High
101 Level Structure for management system standards.
102

103 This International Workshop Agreement provides guidance on how to read the different
104 languages terms and guidance used in ISO 26000 and the High Level Structure for ISO
105 management system standards (HLS)ISO High Level Structure. It provides guidance on how
106 to use ISO 26000 in a management system based on the ISO High Level Structure for
107 management system standards. This IWA defines a methodology for determining those
108 social responsibility issues that are relevant and significant to the organization for inclusion
109 in a management system.
110 It is not intended to provide guidance on implementing a management system in general,
111 contains no requirements, and should not be seen as a summary of ISO 26000. Using this
112 document with one management system standard does not substitute the need to use other
113 ISO management system standards.
114

115 ALTERNATIVE TEXT (GB84)
116 ISO management system standards based on the ISO High Level Structure (HLS) facilitates
117 the use of one or more ISO management system standards in an integrated manner (see
118 Figure 1). When such integration benefits the organization it is often a more efficient
119 method. Many examples are given in the ISO handbook on Integrated Use of Management
120 System Standards (ref note). (consider using an example and add note saying "More
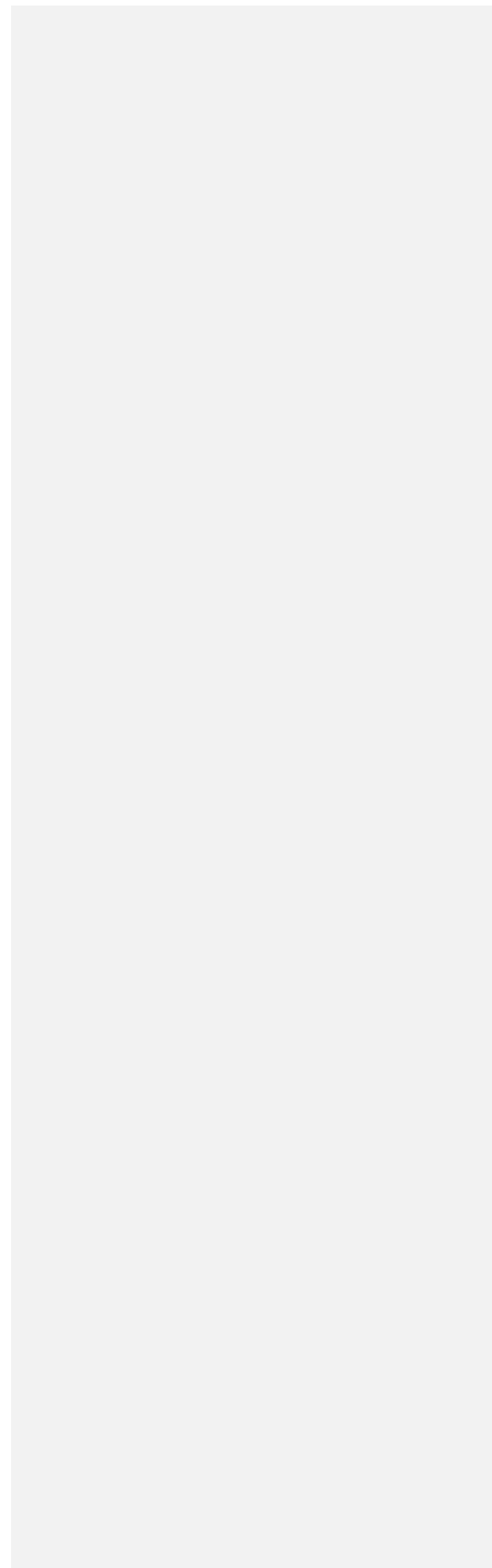121 examples found in….?)
122 ISO 26000 is not a management system standard but offers guidance on actions and impacts
123 in several disciplines e.g. anti-corruption, human rights, labour practices, consumer issues,
124 and environment. In many of these individual disciplines ISO offers both management
125 standards, management system standards and technical standards to the organization.
126 In this sense the ISO HLS can be seen as a starting point from which an integrated
127 management system can be developed, and ISO 26000 can be seen as a starting point for
128 acting on the most relevant and significant impacts the organization has on society and
129 sustainable development.
130 One example of a common use of integrated management systems is the use of ISO 9001
131 (quality management), ISO 14001 (environmental management), and standards for
132 occupational health and safety management (OHSAS 18001). Integration between these
133 systems has worked well in light of the ISO HLS as many of the procedures and competencies
134 needed are very similar.
135 ISO 26000 also many aspects of quality, environment, and occupational health and safety,
136 but not in specific management terms for these areas. Instead ISO 26000 addresses the
137 related actions and expectations based on good practice and international norms of
138 behaviour. The integrated management system is the engine and ISO 26000 is the fuel.
139 This way, ISO 26000 can be used to further develop an integrated quality, environment, and
140 occupational health and safety management system by widening the management scope to
141 more stakeholder engagement, acting in the sphere of influence and on international norms
142 of behaviour, as well as widening the operational scope to encompass more within for
143 example labour practices, consumer issues, human rights, fair operating practices and
144 community involvement and development.
145

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148

1. Scope

This International Workshop Agreement provides guidance on how to use ISO 26000 guidance on social responsibility in organizations with an existing management system that is based on the ~~ISO~~ High Level Structure for ISO management system standards (HLS). This document is intended for use, in full or in parts, by an organization having a management system based on the High Level Structure for ISO management system standards (HLS) ~~ISO High Level Structure for management system standards~~ or an organization using ISO 26000.

2. Normative references

The following referenced documents are indispensable for the application 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 122 edition 2016, Annex SL (this document sets the high level structure for an ISO management system standard)

ISO handbook on Integrated Use of Management System Standards

3. Terms and definitions

172

173

174 For the purpose of this document, the terms and definitions given in ISO 26000 and the High
175 Level Structure for ISO management system standards (HLS) ~~ISO High Level Structure for~~
176 ~~management system standards~~ apply and the most significant terms and definitions of these
177 two documents are included and commented in Annex B to this document.
178 In addition to the following terms and definitions apply.

179

180 3.1. sustainability
181 state of the global system, including environmental, social and economic aspects, in which
182 the needs of the present are met without compromising the ability of future generations to
183 meet their own needs
184 Note 1 to entry: The environmental, social and economic aspects interact, are
185 interdependent and are often referred to as the three dimensions of sustainability.
186 Note 2 to entry: Sustainability is the goal of sustainable development
187 [SOURCE: ISO Guide 82:2014]

188

189 3.2 management system (delete as it is in HLS?)
190 set of interrelated or interacting elements of an organization to establish policies and
191 objectives and processes to achieve those objectives
192 Note 1 to entry: A management system can address a single discipline or several disciplines.
193 Note 2 to entry: The system elements include the organization's structure, roles and
194 responsibilities, planning and operation.
195 Note 3 to entry: The scope of a management system may include the whole of the
196 organization, specific and identified functions of the organization, specific and identified
197 sections of the organization, or one or more functions across a group of organizations.
198 source….

199

200 Add definition of Social responsibility? Delete all definitions in 3 ?
201 Add organization and stakeholder?
202 (Internal references in original definitions have been deleted, how to show this?)

203

4. Relationship between ISO 26000 and the High Level Structure for ISO management system standards (note "how to apply…" is gone)~~How to use ISO 26000 with an ISO management system standard~~

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 environmental, social and development and thus future sustainability. Many parts of the standard recommends 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 High Level Structure for ISO management system standards (HLS).
~~ISO High Level Structure for management system standards.~~

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 significant to improve by any organization. In addition, ISO 26000 offers guidance in management areas such as sphere of influence, international norms of behavior, stakeholder identification and engagement, but also in subject ~~matters~~ such as governance, human rights, labour practices, the environment, fair operating practices, consumer issues, ~~anti-corruption, environment~~ and community involvement and development.

The clauses of ISO 26000 and the clauses of the High Level Structure for ISO management system standards (HLS) ~~ISO High Level Structure~~ can be read together as illustrated in figure 2~~1~~ below where HLS clauses have been mapped to the ISO 26000 clauses with red text. The detailed description of how these clauses relate to each other is in Annex B.
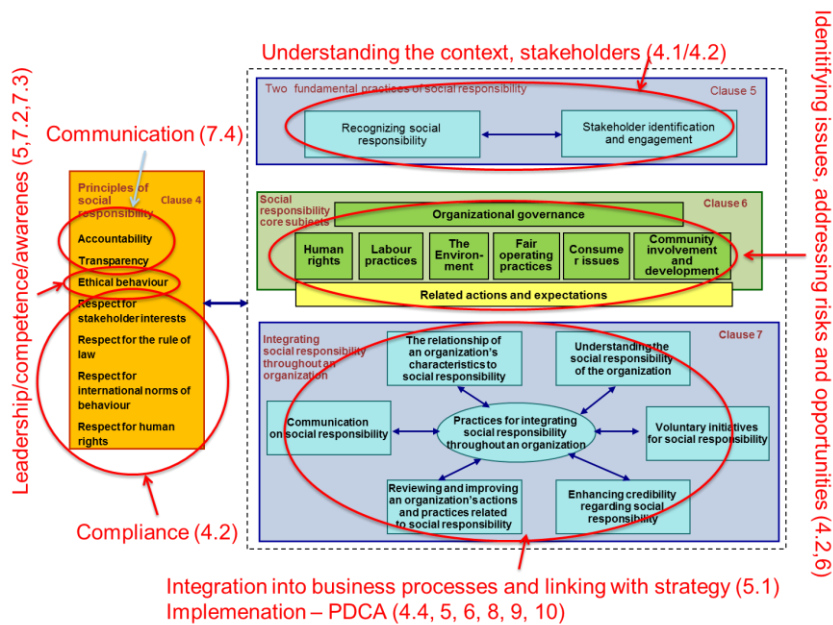
Figure 2
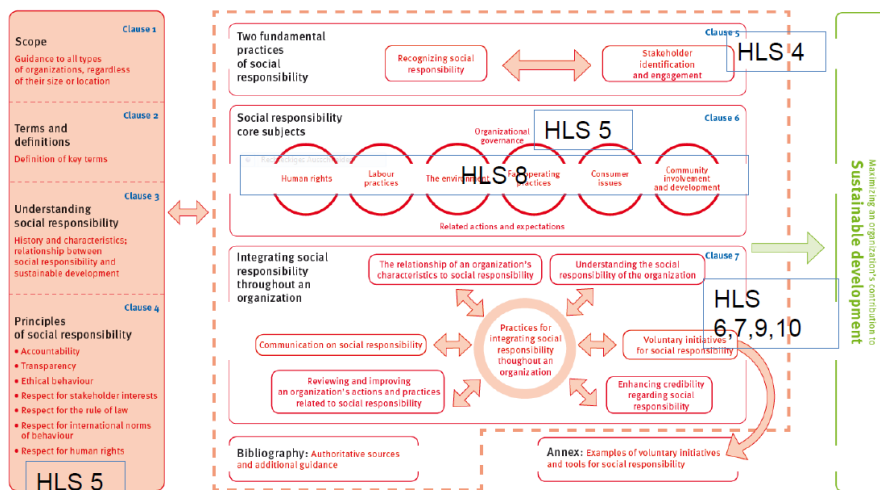ISO 26000 and High Level Structure

232

233
234   Figure 2 – HLS clauses (in red text) mapped on the ISO 26000 clauses

235   ISO 26000 Clause 4: The first two main principles of ISO 26000, transparency and
236   accountability affects all activities, especially can be related to leadership (HLS 5) and
237   communication with stakeholders (HLS 7.4 in HLS). The principle of ethical behavior is

238 typically relevant for the leadership related clauses of HLS. The last four principles of ISO
239 26000 relate well to respect for and compliance with stakeholder needs and requirements
240 (4.2 in HLS).

241 ISO 26000 Clause 5: Both fundamental approaches, recognizing social responsibility and
242 stakeholder identification and engagement, of ISO 26000 have a clear relationship with HLS
243 4. 1/4.2 According to HLS and an environmental analysis is carried out to understand the
244 organisation and its environment, but also to understanding the needs and expectations of
245 interested parties. Based on this the scope of the management system has to be defined.
246 The management of stakeholders is a key element when securing an organizations work with
247 social responsibility."

248 : understanding the context, relevant issues and as well as stakeholders and their
249 expectations, needs and requirements.

The formatted callout box on the right:

Formatted: ISO_Change, Space Before: 3 pt, After: 3

250 ISO 26000 Clause 6: Social Responsibility core subjects and issues : These are related to the
251 specific risks and opportunities that are to be addressed in some of the discipline specific ISO
252 management system standards based on HLS and especially their clauses 5, 6 and 7.
253 Resulting operational processe are to be integrated in relation to HLS 8. , e.g. environmental
254 management.

255
256 ISO 26000 Clause 7: Integration of Social Responsibility into the organization is generally
257 aligned with is related to the PDCA (Plan, Do Check Act) cycle/approach embedded in the the
258 ISO management system standards based on ISO HLS: .

259 Plan HLS 6, HLS 7, Do HLS 8, Check HLS 9, Act HLS 10.

260

261 Steps for an organization that wants to integrate ISO 26000 guidance into their management
262 system that is based on the High Level Structure for ISO management system standards
263 (HLS) may include: (note: this is a quick example text)

264 1) Extend the context analysis (HLS 4.1/4.2) of the management system with an
265 identification and evaluation of principles (ISO 26000 clause 4), context and stakeholders
266 (ISO 26000 clause 5), and social responsibility issues (ISO 26000 clause 6)

267 2) identify the social responsibility issues that are relevant and significant (ISO 26000 clause
268 7.3.2)

269 3) Include social responsibility issues in relevant aspects of leadership (HLS clause 5)

270 4) Include significant social responsibility issues and stakeholders in the planning process
271 (HLS clause 6)

272 5) Include the prioritized social responsibility issues in objectives and planned actions to
273 achieve these objectives (HLS clause 6.2)
274 6) include social responsibility issues and stakeholder engagement in support practices (HLS
275 clause 7), such as awareness and communication
276 7) include relevant and significant social responsibility issues and related risks and
277 opportunities in the management system processes, operational control activities, supplier
278 relationship and monitoring and evaluation programmes (HLS clause 8)

279 8) establish a social responsibility performance communication program (ISO 26000 7.5, HLS
280 7.4)
281
282 Detailed guidance on how to apply ISO 26000 to an ISO management system is presented in
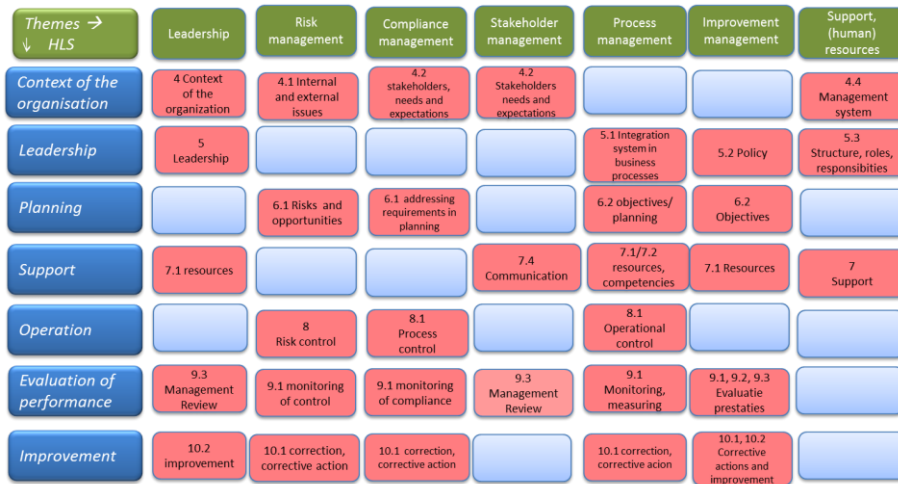283 Annex B.
284
285

5. How to apply ~~an~~ the ISO High Level Structure for ISO management system standards ~~approach~~ to ISO 26000

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. ~~All organization have some kind of method in place to carry out their management and operations. These methods or systems can be documented and some can be in compliance with any of the ISO management system standards available for different disciplines.~~

The High Level Structure for ISO management system standards (HLS) ~~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. The standards writers then add texts and definitions specific to their discipline. ~~and the result is a subject specific management system standard that at a minimum contains the seven High Level Structure clauses on the context of the organization, leadership, planning, support, operation, performance evaluation, and improvement. These clauses, and the terms used, are well known to users of ISO management system standards.~~

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.
~~There are many management themes (term used here to match figure...) that are not explicitly part of ISO management system standards terminology, themes that can be equally important when applying ISO 26000 or managing social responsibility. Examples are risk management, compliance, stakeholder engagement, process management. Although the ISO High Level Structure on management system standards does not mention some of these themes, they are integrated in the approach as illustrated in Figure 3.~~
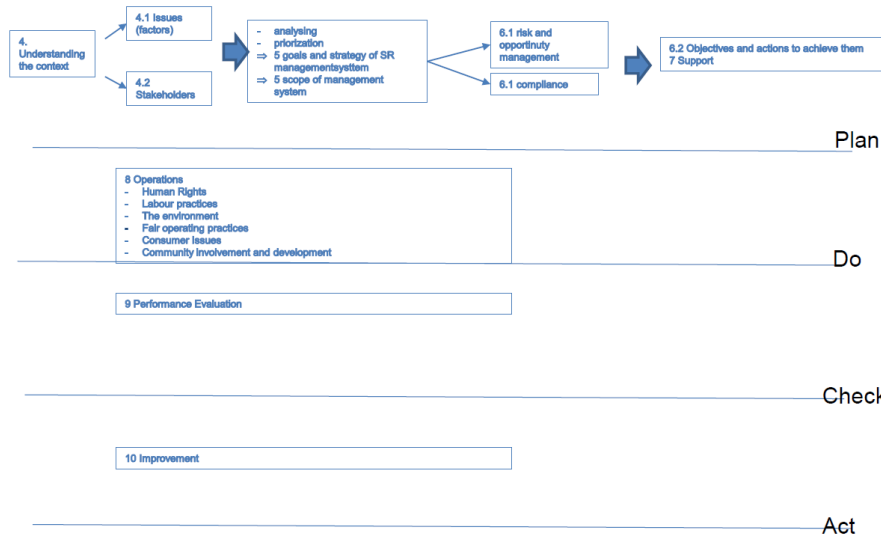
Themes → ↓ HLS	Leadership	Risk management	Compliance management	Stakeholder management	Process management	Improvement management	Support, (human) resources
Context of the organisation	4 Context of the organization	4.1 Internal and external issues	4.2 stakeholders, needs and expectations	4.2 Stakeholders needs and expectations			4.4 Management system
Leadership	5 Leadership				5.1 Integration system in business processes	5.2 Policy	5.3 Structure, roles, responsibities
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	

Delete this figure?

Figure 3 Many management ~~concepts~~ principles are integrated in the HLS clauses

HLS based management systems provide for sound risk and compliance management based on context assessment and for good linkages between strategy and operation.

DE 62Change figure 4 and 5 to this one:

Figure 4: PDCA

4. Understanding the context	4.1 Issues (factors)	- analysing - priorization ⇒ 5 goals and strategy of SR managementsystem ⇒ 5 scope of management system	6.1 risk and opportinuty management	6.2 Objectives and actions to achieve them 7 Support	Plan
	4.2 Stakeholders		6.1 compliance		

8 Operations
- Human Rights
- Labour practices
- The environment
- Fair operating practices
- Consumer Issues
- Community Involvement and development

Do

9 Performance Evaluation

Check

10 Improvement

Act

330

331 The HLS clauses can be presented as a horizontal process (see figure 4 Horizontal
332 integration) for context, analysis and control, much like ISO 26000 that describes a similar
333 approach through clauses such as:
334 • Recognizing social responsibility (5.2) and stakeholder identification (5.3)
335 • Determining relevance and significance of core subjects and issues to an organization
336 (7.3.2)
337 • Integrating SR in the organizational processes (7.4)
338 • Monitoring activities on SR (7.7.2)
339
340 Performing these activities an organization will use all information and guidance given in
341 clause 6 of ISO 26000
342
343

What is happening what are the trends?

What are the risks (threats/opportunities)?

4.1 Issues (factors)

6.1 Risk management

4 Understanding the context

Strategic assessment

Analysis, prioritization

8 Operational control
9 Monitoring

4.2 stakeholders

6.1 compliance management

Who are we effecting?
Who are affecting us?
Who do we need to consider?

What are the requirements, needs and expectations?
What are our compliance obligations?

344

Figure 4 – HLS-structure presented as a horizontal process for context, analysis and control

346

347 The HLS clauses can also be presented as a ~~horizontal~~ vertical process (see figure 5 Vertical
348 integration) for organizational integration between the strategic and operational level, much
349 like ISO 26000 that describes a similar approach through clauses such as:

350 • Recognizing social responsibility (5.2) and stakeholder identification (5.3)
351 • Setting the direction of an organization for social responsibility (7.4.2)
352 • Due Diligence (7.3.1)
353 • Raising awareness and building competency for social responsibility (7.4.1)
354 • Building social responsibility into an organization's governance, systems and
355   procedures (7.4.3)
356 • Monitoring activities on SR (7.7.2)
357 • Reviewing an organization's progress and performance on social responsibility (7.7.3)
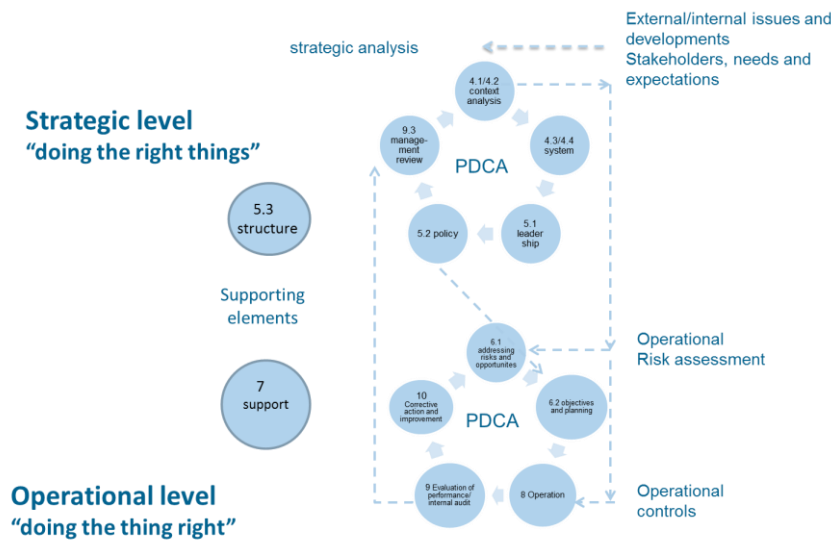
Figure 5 – HLS-structure presented as a ~~horizontal~~ vertical process for organizational
integration between the strategic and operational level

Steps for an organization that wants to integrate guidance from High Level Structure for ISO management system standards (HLS) in their application of ISO 26000 may include: (note: this is a quick example text)

1) Relate the ISO 26000 SR principles to relevant components of the HLS based management system approach (e.g. levels of accountability and transparency in communication and engagement practices, ethical behaviour in leadership and personnel awareness and competence development programmes, respect for laws and international norms of behaviour and human rights in compliance programmes)

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)

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 .

4) consider all support, operational control and performance evaluation elements of HLS when implementing the identified actions and programmes

383 Detailed guidance on how to apply an ISO management system approach to ISO 26000 is
384 presented in Annex B.
385

6. Integrated management of social responsibility and systems

An organization can integrate many ISO management system standards based on the High Level Structure for ISO management system standards (HLS)~~ISO High Level Structure (HLS) facilitates the use of one or more ISO management system standards in an integrated manner (see figure 1)~~. The main advantage of this is the holistic application of interrelated systems. ~~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). <mark>(consider using an example and add note saying "More examples found in….?)</mark>

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

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. The organization also wins insight in potential impacts on the organization.

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, and stakeholder expectations ~~are~~ are very similar.

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.

This way, ISO 26000 can be used to further develop and/or improve 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 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.

421   Annex A   The core subjects and issues of ISO 26000 Guidance on SR

Table 2 — Core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	6.2
Core subject: Human rights	6.3
Issue 1: Due diligence	6.3.3
Issue 2: Human rights risk situations	6.3.4
Issue 3: Avoidance of complicity	6.3.5
Issue 4: Resolving grievances	6.3.6
Issue 5: Discrimination and vulnerable groups	6.3.7
Issue 6: Civil and political rights	6.3.8
Issue 7: Economic, social and cultural rights	6.3.9
Issue 8: Fundamental principles and rights at work	6.3.10
Core subject: Labour practices	6.4
Issue 1: Employment and employment relationships	6.4.3
Issue 2: Conditions of work and social protection	6.4.4
Issue 3: Social dialogue	6.4.5
Issue 4: Health and safety at work	6.4.6
Issue 5: Human development and training in the workplace	6.4.7
Core subject: The environment	6.5
Issue 1: Prevention of pollution	6.5.3
Issue 2: Sustainable resource use	6.5.4
Issue 3: Climate change mitigation and adaptation	6.5.5
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
Core subject: Fair operating practices	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
Core subject: Community involvement and development	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9

422

423

424 **Annex B** **The** High Level Structure for ISO management system standards (HLS) ~~High Level~~
425 ~~Structure~~ in an ISO 26000 context

426 This table gives examples of how ISO26000 clauses can be used together with the clauses of High
427 Level Structure for ISO management system standards (HLS)~~a management system standard~~. ~~It is not~~
428 ~~a complete cross reference table to explain which clause of management system standard is relevant~~
429 ~~to which clause of ISO26000.~~

430 ==(should the first column be ISO 26000 and second column HLS?)==
431 ==(explain that internal references used in other documents have been deleted)==
432 ==(table should be in landscape format)==

High Level Structure, identical core text, common terms and core definitions	ISO26000	==User guidance==
Introduction	Introduction	
1. Scope	1. Scope	
2. Normative references	2. Normative references	
3. Terms and definitions	3. Terms and definitions	
3.01organization person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives Note 1 to entry: The concept of organization includes, but is not limited to sole-trader, company, corporation, firm, enterprise, authority, partnership, charity or institution, or part or combination thereof, whether incorporated or not, public or private.	2.12 organization entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives NOTE 1 For the purposes of this International Standard, organization does not include government acting in its sovereign role to create and enforce law, exercise judicial authority, carry out its duty to establish policy in the public interest or honour the international obligations of the state. NOTE 2 Clarity on the meaning of small and medium-sized organizations (SMOs) is provided ==in 3.3.==	
3.02 interested party (preferred term) stakeholder (admitted term) person or organization (3.01) that can affect, be affected by, or perceive itself to be affected by a decision or activity	2.20 stakeholder individual or group that has an interest in any decision or activity of an organization	
	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	

3.03 requirement Need or expectation that is stated, generally implied or obligatory Note 1 to entry: "Generally implied" means that it is custom or common practice for the organization and interested parties that the need or expectation under consideration is implied. Note 2 to entry: A specified requirement is one that is stated, for example in documented information.		
3.04 management system set of interrelated or interacting elements of an organization to establish policies and objectives (and processes to achieve those objectives Note 1 to entry: A management system can address a single discipline or several disciplines. Note 2 to entry: The system elements include the organization's structure, roles and responsibilities, planning and operation. Note 3 to entry: The scope of a management system may include the whole of the organization, specific and identified functions of the organization, specific and identified sections of the organization, or one or more functions across a group of organizations.	2.14 organizational governance system by which an organization makes and implements decisions in pursuit of its objectives	Need to explain "processes"?
3.05 Top Management		
3.07 policy intentions and direction of an organization (3.01), as formally expressed by its top management (3.05)		
3.08 objective result to be achieved Note 1 to entry: An objective can be strategic, tactical, or operational. Note 2 to entry: Objectives can relate to different disciplines (such as financial, health and safety, and		

environmental goals) and can apply at different levels (such as strategic, organization-wide, project, product and process).		
Note 3 to entry: An objective can be expressed in other ways, e.g. as an intended outcome, a purpose, an operational criterion, as an XXX objective, or by the use of other words with similar meaning (e.g. aim, goal, or target).		
Note 4 to entry: In the context of XXX management systems, XXX objectives are set by the organization, consistent with the XXX policy, to achieve specific results.		
3.09 risk effect of uncertainty Note 1 to entry: An effect is a deviation from the expected — positive or negative. Note 2 to entry: Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequence, or likelihood. Note 3 to entry: Risk is often characterized by reference to potential "events" (as defined in ISO Guide 73:2009, 3.5.1.3) and "consequences" (as defined in ISO Guide 73:2009, 3.6.1.3), or a combination of these. Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated "likelihood" (as defined in ISO Guide 73:2009, 3.6.1.1) of occurrence.		
3.21 continual improvement recurring activity to enhance performance	7.7.5 Improving performance 2.18 social responsibility responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that — contributes to sustainable development, including health and the welfare of society;	

	~~- takes into account the expectations of stakeholders ;~~ ~~- is in compliance with applicable law and consistent with international norms of behaviour; and~~ ~~- is integrated throughout the organization and practised in its relationships~~ ~~NOTE 1 Activities include products, services and processes.~~ ~~NOTE 2 Relationships refer to an organization's activities within its sphere of influence.~~	
	2.23 Sustainable development development that meets the needs of the present without compromising the ability of future generations to meet their own needs NOTE Sustainable development is about integrating the goals of a high quality of life, health and prosperity with social justice and maintaining the earth's capacity to support life in all its diversity. These social, economic and environmental goals are interdependent and mutually reinforcing. Sustainable development can be treated as a way of expressing the broader expectations of society as a whole.	
	2.14 principle fundamental basis for decision making or behaviour	
	2.19 sphere of influence range/extent of political, contractual, economic or other relationships through which an organization has the ability to affect the decisions or activities of individuals or organizations NOTE 1 The ability to influence does not, in itself, imply a responsibility to exercise influence. NOTE 2 Where this term appears in this International Standard, it is always intended to be understood in the context of the guidance in ==5.2.3 and 7.3.3==.	
	2.22 supply chain sequence of activities or parties that provides products or services to the organization NOTE In some instances, the term supply chain is understood to be the same as value chain. However, for the purpose of this International Standard supply chain is used as defined above.	
	2.25 value chain entire sequence of activities or parties that provide or receive value in the form of products or services	

	NOTE 1 Parties that provide value include suppliers, outsourced workers, contractors and others. NOTE 2 Parties that receive value include customers, consumers, clients, members and other users.	
4. Context of the organization 4.1 The organization shall determine external and internal issues that are relevant to its purpose and that affect its ability to achieve the intended outcome(s) of its XXX management system. xxxxxxxxxx	3. Understanding SR 4. Principles of SR 5. Recognizing social responsibility and engaging stakeholders 7 Guidance on integrating SR 7.X The relationship of an organization's characteristics to social responsibility Understanding the social responsibility of an organization 7.6 Enhancing credibility	(note: cl 4 ISO 26000 is a title only, no text, how to refer)
4.2 Understanding the needs and expectations of interested parties The organization shall determine: — the interested parties that are relevant to the XXX management system; — the relevant requirements of these interested parties.	3.3. Characteristics of social responsibility 4.2. Accountability 4.5. Respect for stakeholder interests 5. Recognizing social responsibility and engaging stakeholders 6.2. Organizational governance 6.4.5. Labour practices — Issue 3: Social dialogue 6.6.6 Fair operating practices — Issue 4: Promoting social responsibility in the value chain 6.8.3 Community involvement and development — Issue 1: Community involvement 7.2 XXXX 7.3.2 Relevance XXX 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 The organization shall determine the boundaries and applicability of the XXX management system to establish its scope. When determining this scope, the organization shall consider: — the external and internal issues referred to in 4.1; — the requirements referred to in 4.2. The scope shall be available as documented information.	3. Understanding social responsibility 5. Recognizing social responsibility and engaging stakeholders 5.2.3 xxx 6.6.6 Fair operating practices — Issue 4: Promoting social responsibility in the value chain 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 The organization shall establish, implement, maintain and continually improve an XXX management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard<mark>/this part of ISO XXXX/this Technical Specification.</mark>	6.2. Organizational governance 7. Guidance on integrating social responsibility throughout an organization 7.4.3. Building social responsibility into an organization's governance, systems and procedures	
5 Leadership 5.1 Leadership and commitment	4. Principles of social responsibility 4.4. Ethical behaviour 5 xxx 5.2.3. Social responsibility and an organization's sphere of influence 6.2. Organizational governance 7.4.2. Setting the direction of an organization for social responsibility 7.8. Voluntary initiatives for social responsibility	
5.2 Policy	5.2 xxxx 6.2. Organizational governance 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	3.3.4. Integrating social responsibility 6.2.3. Decision-making processes and structures	
6 Planning 6.1 Actions to address risks and opportunities	5. Recognizing social responsibility and engaging stakeholders 5.2. Recognizing social responsibility 6.3.3. Human rights — Issue 1: Due diligence 6.3.4. Human rights — Issue 2: Human rights risk situations 6.3.5. Human rights — Issue 3: Avoidance of complicity 6.5.2.1 Principles 6.5.3 The environment ~~- — Domaine d'action 1~~ Issue 1: Prevention of pollution 6.7.2 7.3. Understanding the social responsibility of an organization 7.3.1. Due diligence 7.3.2 Relevance XXXX 7.3.4 Establishing priorities for addressing issues 7.6 Enhancing credibility?	
6.2 XXX objectives and planning to achieve them	6.2. Organizational governance 7.3.4. Establishing priorities for addressing issues 7.4.2. Setting the direction of an organization for social responsibility	
7 Support 7.1 Resources	6.2. Organizational governance 6.5.4 The environment — Issue 2: Sustainable resource use	

	6.7.5 Consumer issues - Issue 3: Sustainable consumption consider using least hazardous, dangerous and affecting other SR core elements resources	
7.2 Competence	6.2. Organizational governance 6.4.7. Labour practices — Issue 5: Human development and training in the workplace 7.4.1. Raising awareness and building competency for social responsibility Consider including SR component when establishing criteria for competence in the in the discipline of the management system standard(s); minimal scope: everyone involved; best: everyone from the sphere of influence	
7.3 Awareness	6.2. Organizational governance 6.5.2.1 Principles 6.7.9 Consumer issues - Issue 7: Education and awareness 7.4.1. Raising awareness and building competency for social responsibility Consider including SR component in the raising and maintenance of awareness in discipline of the management system standard(s); minimal scope: everyone involved; best: all SR stakeholders	
7.4 Communication	4.2. Accountability 4.3. transparency 7.5. Communication on social responsibility	
7.5 Documented information	7.5. Communication on social responsibility 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 6.7.2 7.3.1 Due diligence 7.4.3 Building social responsibility into an organization's governance, systems and procedures 8. Enhancing credibility?	
[...] Specific requirements YYY	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	
ISO 14001 – Environment	6.5.3 The environment — Issue 1: Prevention of pollution	
ISO 19600 - Compliance	4.6 Respect for the rule of law 6.3.8 Human rights — Issue 6: Civil and political rights 6.3.9 Human rights — Issue 7: Economic, social and cultural rights 6.3.10 Human rights — Issue 8: Fundamental principles and rights at work	

	~~6.6.7 Fair operating practices — Issue 5: Respect for property rights~~	
~~ISO 22000 – Food safety~~	~~6.7.4 Consumer issues - Issue 2: Protecting consumers' health and safety~~	
~~ISO 27001 – Information security~~	~~6.7.7 Consumer issues - Issue 5: Consumer data protection and privacy~~	
~~ISO 31000 - Risk~~	~~6.3.3 Human rights — Issue 1: Due diligence~~ ~~6.3.4 Human rights — Issue 2: Human rights risk situations~~ ~~6.3.5 Human rights — Issue 3: Avoidance of complicity~~	
~~ISO 37100 – Anti-bribery~~	~~6.6.3 Fair operating practices — Issue 1: Anti-corruption~~	
~~ISO 45001 – Occupational Health and safety~~ ~~OHSAS 18001~~ ~~ILO 2001~~	~~6.4.6 Labour practices — Issue 4: Health and safety at work~~	
~~ISO 50001 - Energy~~	~~6.5.4 The environment — Issue 2: Sustainable resource use~~	
~~SMOs/SMEs~~		
9. Performance evaluation Monitoring, measurement, analysis and evaluation	7.6. Enhancing the credibility of reports and claims about social responsibility 7.7.2. Monitoring activities on social responsibility 7.7.3. Reviewing an organization's progress and performance on social responsibility	
9.2 Internal audit	6.2 Organization Governance ~~7.6. Enhancing credibility regarding social responsibility~~ ~~7.7. Reviewing and improving an organization's actions and practices related to social responsibility~~	
9.3 Management review	6.2 Organizational Governance ~~4.2. Accountability~~ 7.7. Reviewing and improving an organization's actions and practices related to social responsibility	
10 Improvement 10.1 Nonconformity and corrective action	6.2. Organizational governance 6.3.6. Human rights — Issue 4: Resolving grievances 6.7.6 Consumer issues - Issue 4: Consumer service, support, and complaint and dispute resolution 7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders 7.7. Reviewing and improving an organization's actions and practices related to social responsibility 7.7.5 ?	
10.2 Continual improvement	4.5. Respect for stakeholder interests 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 7.7.5. Improving performance	

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