



# UNDERSTANDING THE **ISO 26000 SOCIAL RESPONSIBILITY STANDARD** AND HOW IT RELATES TO AND CAN BE ASSESSED ALONGSIDE OTHER STANDARDS

**A DISCUSSION ABOUT SOCIAL RESPONSIBILITY ISSUES AND HOW THEY CAN BE MANAGED WITHIN A BUSINESS FOR THE BENEFIT OF SOCIETY TODAY AND IN THE FUTURE**

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# ABSTRACT

The purpose of this white paper is to provide an introduction to the ISO 26000 standard on Social Responsibility. This document is not intended to be a full explanation of the standard or of

its implementation. Rather, it aims to promote understanding of the standard and its benefits to organisations adopting socially responsible behaviour, as well as providing information on

how the ISO 26000 standard relates to and can be assessed alongside other standards and assessments both at the international and national level.

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# I. EXECUTIVE SUMMARY

Organisations today are responsible for the impact of their decisions and activities on society and the environment. In addition, legislation in many countries enables access to detailed information about the activities of some organisations, which means they are subject to increased scrutiny by a wide variety of groups and individuals. In consequence, organisations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour. For a business to be respected it has to respect the environment and respect human rights. Every organisation needs to instigate actions aimed

at making the world a better place both currently and for generations to come. Businesses that neglect to incorporate socially responsible behaviour into their strategies, systems and practices are likely to lose out to competitors as customers, staff, stakeholders, investors, business partners, governments and communities increasingly decide not to support companies that care little for the planet and the well-being of the people in it.

The new ISO 26000 Standard, published in November 2010, provides guidance on the underlying principles of social responsibility, the core subjects and issues pertaining to social responsibility and on ways to integrate socially

responsible behaviour into existing organisational strategies, systems, practices and processes\*. By looking at an organisation's behaviour, the Standard evaluates to what extent it transparently and ethically:

- Contributes to sustainable development, including the health and welfare of society;
- Takes into account the needs and expectations of stakeholders;
- Is compliant with applicable laws and consistent with international norms; and
- Integrates and implements these behaviours throughout the organisation.

\* Reference: ISO 26000:2010 standard

# II. CORPORATE SOCIAL RESPONSIBILITY AND THE ISO 26000

## WHAT IS SOCIAL RESPONSIBILITY?

Social responsibility is a broad subject and not one that can be overlooked by any organisation that wishes to have a successful future. It is centred on taking ownership of the impact that an organisation's decisions and activities have on the society and environment in which it operates. It is no longer an option for an organisation to ignore social responsibilities as customers and investors favour businesses that are caring and respectful to the world and the people that exist in it.

Corporate social responsibility is not a new concept; acceptable rules of conduct for businesses and the people within them have been debated for as long as business transactions have been in existence. The 1953 book the 'Social Responsibilities of the Businessman' by Howard Bowen is often heralded as the start of the modern debate about the issues that organisations need to consider, but it was in the 1970s that the focus increased. The first consideration was an organisation's philanthropic activity, such as giving to charity. This gradually expanded over the years to include elements such as labour and fair operating practices, human rights, the environment, countering corruption and consumer protection.

Globalisation and the ease with which information is shared on an international scale have majorly affected the

necessity to consistently consider the affect of business practices. With these factors and concerns for global environmental issues and the increasing economic interdependence of countries around the world, it is no surprise that social responsibility has now come to the forefront of corporate strategic planning. There have also been a number of international instruments and agendas that have emphasised the growing global interdependence such as the Rio Declaration on Environment and Development, the Johannesburg Declaration of Sustainable Development and the Millennium Development Goals.

Now, organisations are expected to exhibit their social responsibility through transparent and ethical behaviour that contributes to, and protects society in a number of different ways. Organisations need to demonstrate explicitly that they act within internationally accepted norms of behaviour at the same time as complying with the laws of each country. They also need to clearly contribute to the sustainable development of the societies they operate in, paying careful attention to health and welfare issues. In order to do all this effectively an organisation needs to integrate the views and wishes of all stakeholders and ensure that the full range of socially responsible behaviours are adopted throughout the organisation and are practised in all relationships.

## INCREASING AN ORGANISATION'S FOCUS ON SOCIAL RESPONSIBILITY

As organisations realise that if they neglect to ensure that they are acting in a socially responsible manner they will lose out to competitors, more and more are looking for ways to better understand the breadth of responsibilities they need to consider. It is a complex subject that applies to all organisations. Irrespective of their size, line of business or service they need to ensure social obligations are met. This is where the ISO 26000 Guidance on Social Responsibility Standard comes in. It has been created to guide all types of organisations through the full range of issues and actions that need to be taken. By guiding organisations through a myriad of approaches to social and environmental issues it promotes sustainable development on a global scale. It is not designed to be a third party assessment and certification Standard, but instead provides a guidance framework that can be used in conjunction with certified Standards. These could be other international ISO Standards or national level assessments.



### **DEVELOPING THE ISO 26000 STANDARD**

With such all-encompassing global implications one of the most important attributes of the ISO 26000 Standard is that it is internationally recognised and supported. This is not just because it has been launched by the International Organization for Standardization (ISO), but is more the result of its extensive multi-stakeholder development process. There were over 400 experts from 80 different countries involved in identifying the principles and core subjects related to social responsibility along with the details of how these need to be exhibited by organisations. This in-depth process incorporated stakeholders from groups such as industry, consumers,

governments, labour, NGOs, service, support and research, among others. The process went even further to ensure that a full and complete current understanding of social responsibility was reached by involving 60 experts from 34 Liaison Organisations. These experts assisted with international leadership twinning processes that also helped to identify all the key aspects of social responsibility and how to evaluate them within the Standard. In addition, the content of the Standard has been supported through Memorandum's of Understanding from the ILO, UNGC and OECD.

This thorough development process highlights the global recognition of the need for organisations to focus on social responsibility for the benefit of society, the environment and the world as a whole.

ISO Secretary-General Rob Steele notes: "...whether they are business enterprises, or public sector organizations. Operating in a socially responsible manner is no longer an option. It is becoming a requirement of society worldwide...ISO26000 is based on broad stakeholder input, including from developing countries, business, government, consumers, labour, non-governmental organisations and others."

# III. THE FRAMEWORK FOR SOCIAL RESPONSIBILITY

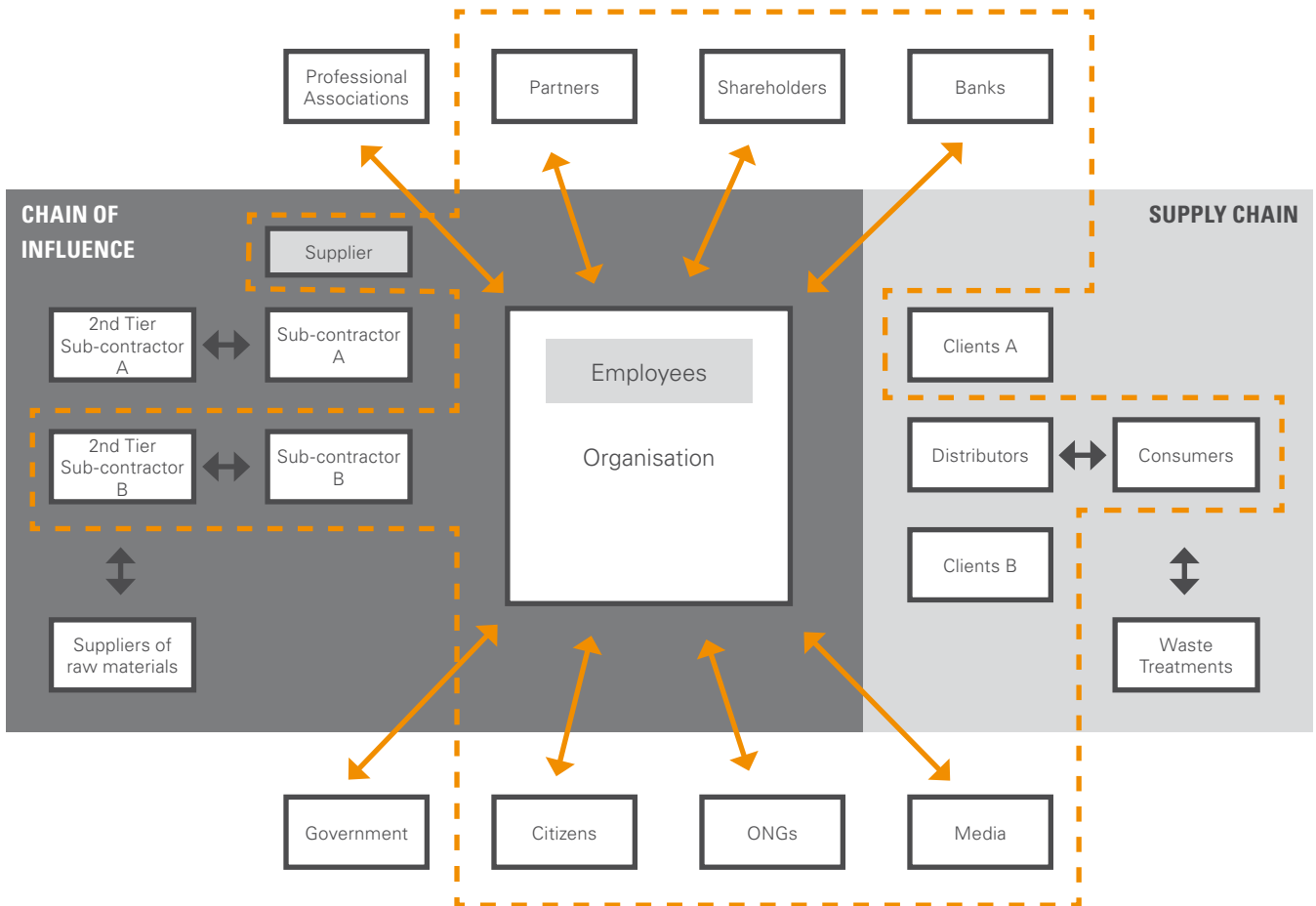
## HOW DOES THE ISO 26000 STANDARD FUNCTION

The ISO 26000 Standard comprehensively covers the full range of current social responsibility issues. It starts by asking questions

and challenging an organisation in terms of the underlying principles of social responsibility – accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law and international norms of behaviour, and respect for human rights.

It then looks at whether the organisation truly understands social responsibility and the impacts its activities have on its sphere of influence. This phase also includes guidance on identifying and engaging with stakeholders.

## STAKEHOLDERS AND THE SPHERE OF INFLUENCE



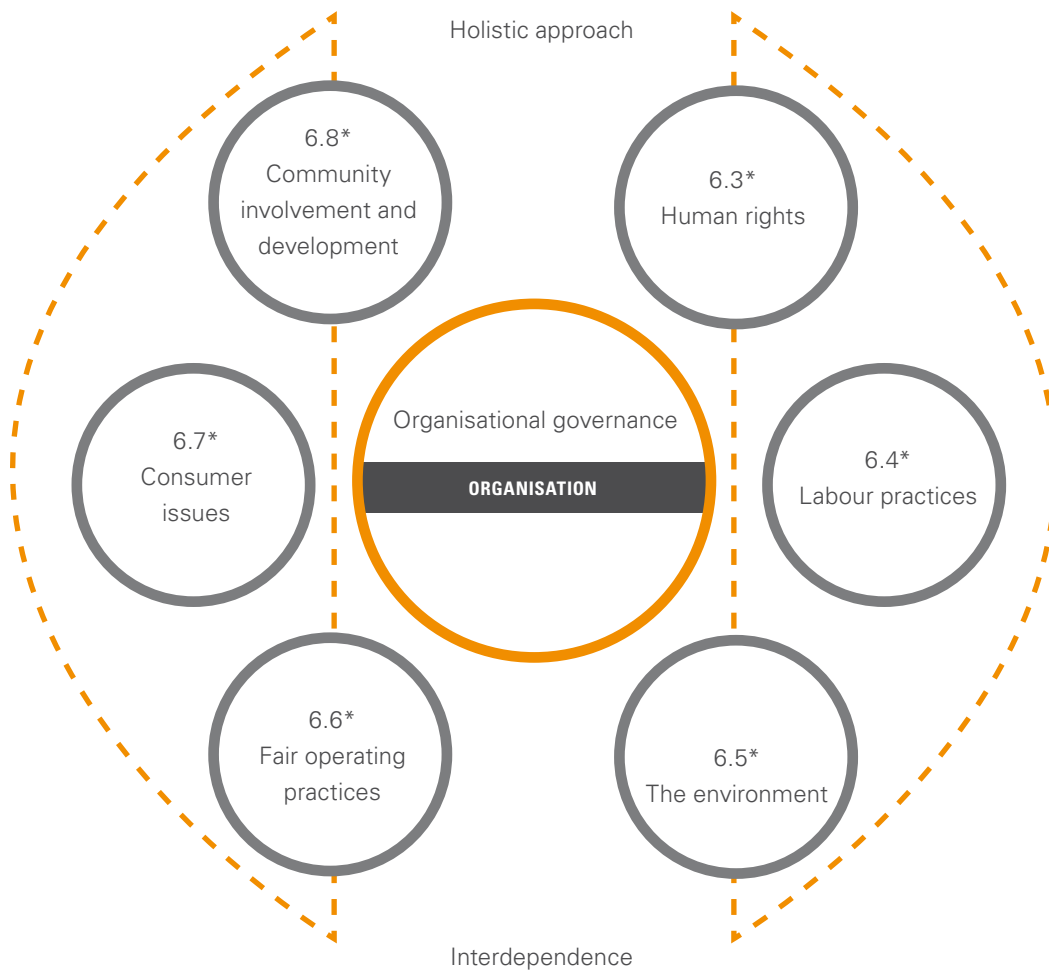
Organisations have many stakeholders who are affected by their activities and decisions and they must ensure that they have methods in place to identify these stakeholders, recognise the issues of concern to their stakeholders and prioritise the actions that will be taken as a result. This may include an evaluation of their sphere of influence as an organisation so that they can target their resources most effectively.

The third key element of the standard is the social responsibility core subjects – organisational governance, human rights, labour practices, environment, fair operating practices, consumer

issues and community involvement and development. This is where the Standard goes into the most depth by taking each of the subjects and drilling down into them to really get to the

heart of the questions that need to be answered. By doing this it quickly becomes evident how an organisation can ensure it addresses its social responsibilities.

**THE ISO 26000 SEVEN CORE SUBJECTS**



\* The figures denote the corresponding clause numbers in ISO 26 000

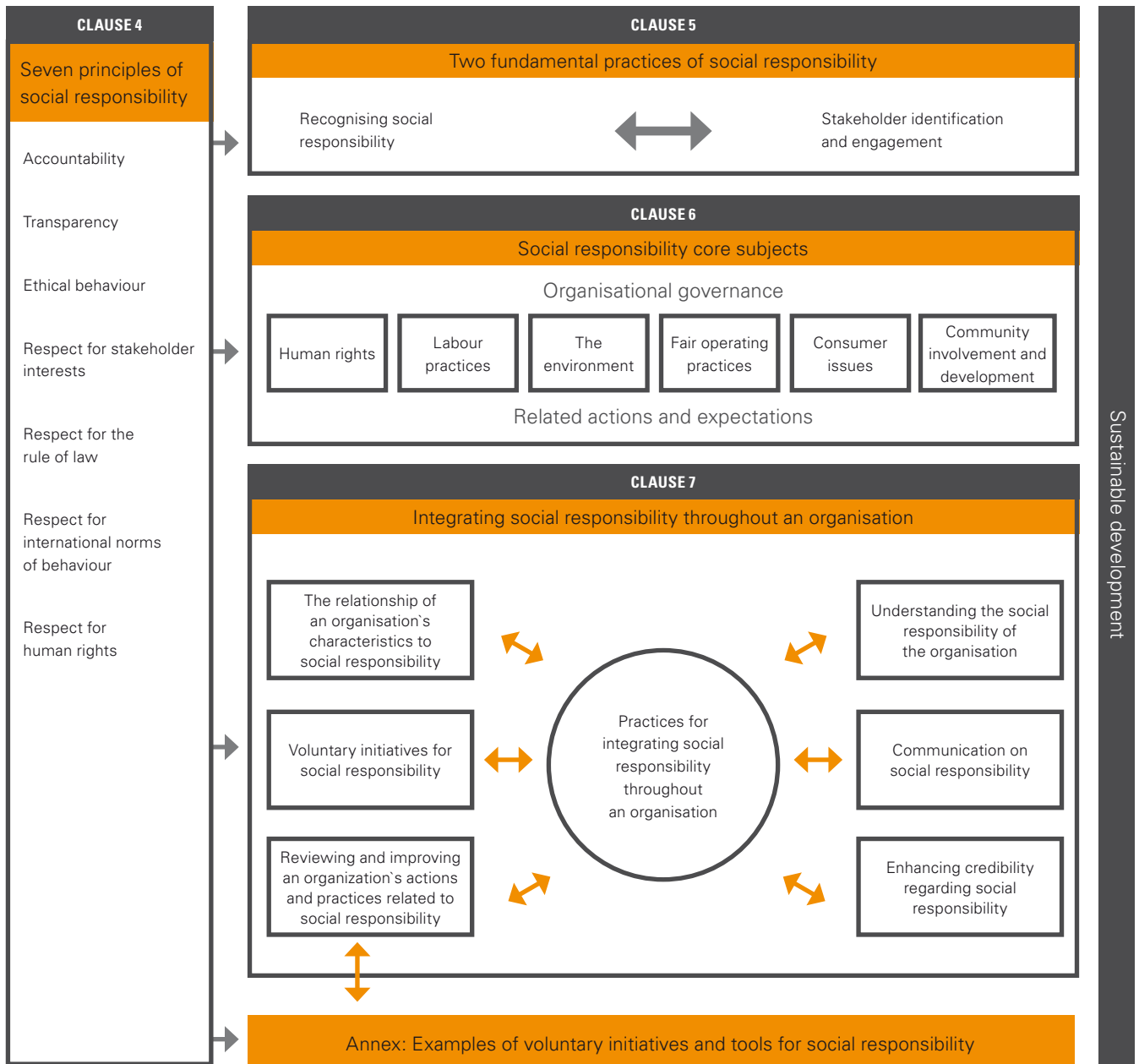
Source: ISO

The final phase provides guidance on putting social responsibility into practice in an organisation. In most cases, organisations can build on existing systems, policies, structures and networks of the organisation to

put social responsibility into practice, although some activities are likely to be conducted in new ways or with consideration for a broader range of factors. It also includes guidance on identifying and prioritising the most

significant issues for the organisation, then building social responsibility for these issues into procedures and processes. Finally, it includes some guidance on communication and achieving improvements.

**THE ISO26000 CLAUSES**



Reference: ISO 26000:2010 Standard

# IV. HOW ISO 26000 RELATES TO OTHER STANDARDS

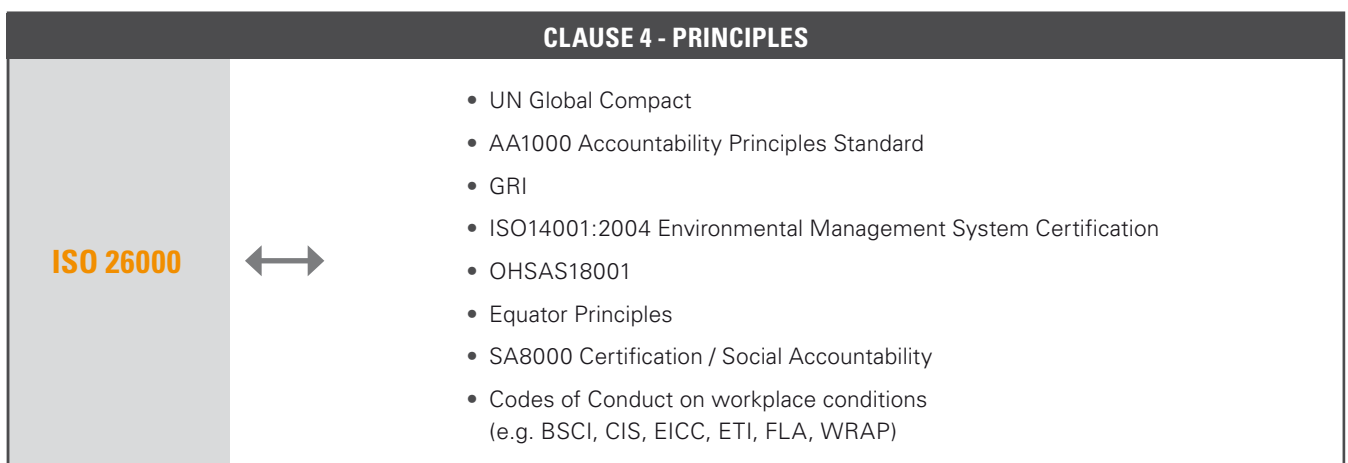
## OTHER SERVICES RELATED TO SOCIAL RESPONSIBILITY

While the ISO 26000 Standard offers a guidance framework it has close synergies with other standards, guides and international instruments related to Social Responsibility and continuous improvement and can be assessed alongside them. In some instances this can be in the form of a joint assessment. The below details the assessments that are closely linked to each clause of the ISO 26000:

## STANDARDS RELATED TO ISO 26000 CLAUSE 4: PRINCIPLES

Many standards require commitments to comply with legal and other requirements in relevant socially responsible areas such as environment, occupational health and safety, and labour issues. Therefore organisations using these standards are likely to be adhering to some of the principles in ISO26000 already. Some of the standards below address other ISO26000 principles, such as those relating to accountability, transparency and respect for stakeholder interests.

- UN Global Compact – allows businesses to commit to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption
- AA1000 Accountability Principles Standard – provides a framework for an organisation to identify, prioritise and respond to its sustainability challenges through commitments to three key principles – Stakeholder Inclusivity, Materiality and Responsiveness. One of the aims of the standard is to enable organisations to be accountable to their stakeholders and to respect their interests.
- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- ISO14001:2004 Environmental Management System Certification – demonstrates an organisations’ environmental responsibility and requires commitment to legal compliance
- OHSAS18001 – enables organisations to manage operational risks and improve performance and requires a commitment to legal compliance
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace and requires commitments to legal compliance and respect for international norms and human rights
- Codes of Conduct on workplace conditions (e.g. BSCI, CIS, EICC, ETI, FLA, WRAP) – require member organisations to comply with all elements with the codes including commitments to legal compliance and respect for international norms of behaviour, in particular with reference to human rights and labour practices. Some of these codes also expect organisations to engage with stakeholders, in particular employees and suppliers.





**STANDARDS RELATED TO ISO 26000 CLAUSE 5:  
RECOGNISING SOCIAL RESPONSIBILITY AND ENGAGING WITH STAKEHOLDERS**

Stakeholder engagement is not a new concept and most organisations engage with a variety of stakeholders on relevant social responsibility issues. However, it is important to ensure that all stakeholders are identified and the relevant issues are recognised. This enables an organisation to determine engagement and improvement priorities while ensuring voice-less stakeholders are not ignored. Specific standards in relation to stakeholder engagement are already available and other standards also make reference to specific stakeholders and issues. In addition, some standards require an organisation to develop methodologies for identification of significant issues. These methodologies could then be expanded to address the full range of social responsibility issues included in ISO26000.

- AA1000 Accountability Principles Standard – provides a framework for an organisation to identify, prioritise and respond to its sustainability challenges. The standard requires organizations to adhere to the principle of Inclusivity which involves stakeholder engagement to understand the issues of concern to stakeholders and to prioritise issues in terms of significance – this is linked to the principle of materiality which requires organizations to take into account the views of stakeholders in determination of significant issues.
- AA1000 Stakeholder Engagement Standard – provides a framework to help organisations ensure stakeholder engagement processes are purpose driven, robust and deliver results
  - AA1000 Stakeholder Engagement Manual – Volume 2 – Practitioners Guidance - Provides methodologies and tools for stakeholder engagement
- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace and includes a requirement for outside communication and stakeholder engagement
- BS 8900 Guidance for Managing Sustainable Development – helps organisations to develop an approach to sustainable development
- BS 8901 Sustainable Event Management System – defines the specification for a sustainability management system for event management certification



## STANDARDS RELATED TO ISO 26000 CLAUSE 6: CORE SOCIAL RESPONSIBILITY SUBJECTS

There are many existing and planned standards that refer to elements of the of ISO26000 Clause 6 core subjects. Annex A of the standard contains a table with brief information on some, but it is not comprehensive, and other ISO standards and international instruments are also referenced throughout the standard and bibliography. Organisations using these other standards can determine whether the Clause 6 actions and the applicable core subject principles are already being met through their existing systems or whether procedural changes are needed.

### Human Rights:

- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace
- UN Global Compact – allows businesses to commit to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption
- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- Codes of Conduct on workplace conditions (e.g. BSCI, CIS, EICC, ETI, FLA, WRAP) – set standards for performance in relation to forced and child labour, discrimination, freedom of association and disciplinary procedures

### Labour practices:

- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace
- OHSAS18001 – enables organisations to manage operational risks and improve performance
- UN Global Compact – allows businesses to commit to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption
- GRI – creates conditions for the transparent and reliable exchange of sustainability information

- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- Codes of Conduct on workplace conditions (e.g. BSCI, CIS, EICC, ETI, FLA, WRAP) – set standards for performance in relation to working conditions such as working hours, remuneration, holiday, overtime and occupational health and safety

### The environment:

- ISO14001:2004 Environmental Management System Certification – demonstrates an organisations environmental responsibility
- EMAS – enables organisations to evaluate, report and improve their environmental performance
- BS EN 16001/ISO 50001 Energy Management System Certification – helps organisations to continuously improve energy efficiency
- UN Global Compact – allows businesses to commit to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption
- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- IECQ HSPM Certification (IECQ 080000) – develops processes to identify, control, quantify and report the amounts of hazardous and toxic substances in the products being manufactured or supplied
- ISO14064 Greenhouse Gas Accounting and Verification – provides an integrated set of tools for the quantification and reporting of emissions and emissions reductions as well as supporting programs aimed

at reducing greenhouse gas emissions and emissions trading

- PAS2050 – assesses the life cycle of greenhouse gas emissions of goods and services
- Water Footprint (Water Footprint Network) – enables better management and use of water resources
- FSC (CoC and FM) – provides internationally recognised standard-setting, trademark assurance and accreditation services to companies, organisations, and communities interested in responsible forestry
- ISO14040: 2006 Environmental Management – provides the principles and framework for life cycle assessment
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- WWF Hong Kong Low Carbon Office Operation Program / Low Carbon Manufacturer Program – addresses climate change through better carbon footprint management
- Some Codes of Conduct on workplace conditions (e.g. BSCI, EICC, WRAP) – set standards for performance in relation to the environment
- BS 8905 Guide on the Sustainable Use of Materials – will look at the lifecycle of materials from sourcing to disposal (under development)

### Fair operating practices:

- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace

- UN Global Compact – allows businesses to commit to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption
- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- EICC Code of Conduct – sets standards for performance in relation to business ethics
- BS 8902 Responsible Sourcing Sector Certification Schemes for Construction Products (Specification) – enables suppliers and contractors to improve their sustainability performance
- BS 8903 Principles and Framework for Procuring Sustainably (Guide) – provides recommendations and guidance on how to adopt and embed sustainable procurement principles and practices across an organisation and its respective supply chains

#### Consumer issues:

- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing

- ISO13485:2003 Medical Devices Certification – provides the basis for quality management system compliance for most medical devices regulations worldwide
- ISO10002 – helps organisations to create a high-quality and reliable complaints management system
- ISO9000 – improves an organisations productivity and quality
- IECQ HSPM Certification (IECQ 080000) – develops processes to identify, control, quantify and report the amounts of hazardous and toxic substances in the products being manufactured or supplied
- ISO27001: 2005 Information Security Management Systems – ensures safety of information over the long-term
- ISO20000 Information Technology Certificate – demonstrates commitment to a reliable IT infrastructure with the support from professionals
- TAPA FSR / CTAP – demonstrates the capability to safely handle customers high value and high technological products
- ISO28000: 2007 Supply Chain Security Management System – implements a security management system and integrates the security management into the overall quality management system
- FSSC 22000 – provides recognised superior food safety standards;
- 5S – methodology to improve business activity

- ISO22716 Cosmetics Good Manufacturing Practices – sets very high requirements to ensure consumers' safety
- ISO/TS16949 – defines the quality management system requirements for the design and development, production and, when relevant, installation and service of automotive-related products
- ANSI/ESD S20.20-2007 – provides the requirements necessary to design, establish, implement, and maintain an ESD control program
- AS/EN 9100 – demonstrates an organisations commitment to quality in the aeronautics industry
- EICC Code of Conduct – sets standards for performance in relation to restrictions on product content and labelling

#### Community involvement and development:

- GRI – creates conditions for the transparent and reliable exchange of sustainability information
- Equator Principles – benchmark for determining, assessing and managing social and environmental risk in project financing
- BS 8904 Guide to the Sustainable Development of Communities – will address sustainable communities, allowing any physical or virtual community to monitor its progress towards more mature sustainability practice (under development; due for publication in mid-2011)

## CLAUSE 6 - CORE SOCIAL RESPONSIBILITY SUBJECTS

### ISO 26000



#### Human Rights:

- SA8000 Certification / Social Accountability
- UN Global Compact
- GRI
- Equator Principles
- Codes of Conduct on workplace conditions (e.g. BSCI, CIS, EICC, ETI, FLA, WRAP)

#### Labour practices:

- SA8000 Certification / Social Accountability
- OHSAS18001
- UN Global Compact
- GRI
- Equator Principles
- Codes of Conduct on workplace conditions (e.g. BSCI, CIS, EICC, ETI, FLA, WRAP)

#### The environment::

- ISO14001:2004 Environmental Management System Certification
- EMAS
- BS EN 16001/ISO 50001 Energy Management System Certification
- UN Global Compact
- GRI
- IECQ HSPM Certification (IECQ 080000)
- ISO14064 Greenhouse Gas Accounting and Verification
- PAS2050
- Water Footprint (Water Footprint Network)
- FSC (CoC and FM)
- ISO14040: 2006 Environmental Management
- Equator Principles
- WWF Hong Kong Low Carbon Office Operation Program / Low Carbon Manufacturer Program
- Some Codes of Conduct on workplace conditions (e.g. BSCI, EICC, WRAP)
- BS 8905 Guide on the Sustainable Use of Materials

### ISO 26000



#### Fair operating practices:

- SA8000 Certification / Social Accountability
- UN Global Compact
- GRI
- Equator Principles
- EICC Code of Conduct
- BS 8902 Responsible Sourcing Sector Certification Schemes for Construction Products (Specification)
- BS 8903 Principles and Framework for Procuring Sustainably

#### Consumer issues:

- GRI
- Equator Principles
- ISO13485:2003 Medical Devices Certification
- ISO10002
- ISO9000
- IECQ HSPM Certification (IECQ 080000)
- ISO27001: 2005 Information Security Management Systems
- ISO20000 Information Technology Certificate
- TAPA FSR / CTAP
- ISO28000: 2007 Supply Chain Security Management System
- FSSC 22000
- 5S
- ISO22716 Cosmetics Good Manufacturing Practices
- ISO/TS16949
- ANSI/ESD S20.20-2007
- AS/EN 9100
- EICC Code of Conduct

#### Community involvement and development:

- GRI
- Equator Principles
- BS 8904 Guide to the Sustainable Development of Communities

## STANDARDS RELATED TO ISO 26000 CLAUSE 7: INTEGRATING SOCIAL RESPONSIBILITY

The ISO26000 Clause 7 guidance is intended to enable organisations to integrate social responsibility throughout their operations and actions. It provides basic descriptions of suggested methodologies that can be supplemented by related standards and readily available guidance.

Communication on social responsibility:

- GRI – creates conditions for the transparent and reliable exchange of sustainability information

Enhancing credibility regarding social responsibility:

- AA1000 Assurance Standard – provides a methodology for assurance practitioners to evaluate the nature and extent to which an organisation adheres to the Accountability Principles
- ISAE3000 International Standard on Assurance Engagements – provides a basic framework for large scale audits concerned with non-financial data process monitoring
- GRI – creates conditions for the transparent and reliable exchange of sustainability information

Reviewing and improving an organisation's actions and practices related to social responsibility:

- ISO14001:2004 Environmental Management System Certification – demonstrates an organisations environmental responsibility
- OHSAS18001 – enables organisations to manage operational risks and improve performance
- SA8000 Certification / Social Accountability – encourages organisations to develop, maintain and apply socially acceptable practices in the workplace
- BS 8900 Guidance for Managing Sustainable Development – helps organisations to develop an approach to sustainable development
- BS 8901 Sustainable Event Management System – defines the specification for a sustainability management system for event management certification
- BS 8902 Responsible Sourcing Sector Certification Schemes for Construction Products (Specification) – enables suppliers and contractors to improve their

sustainability performance

- BS 8903 Principles and Framework for Procuring Sustainably (Guide) – provides recommendations and guidance on how to adopt and embed sustainable procurement principles and practices across an organisation and its respective supply chains
- BS 8909 Specification for a Sustainability Management System for Film – will set out the requirements for improving the sustainability of the UK film industry (under development)
- AA1000 Accountability Principles Standard – provides a framework for an organisation to identify, prioritise and respond to its sustainability challenges
- Some Codes of Conduct (e.g. BSCI, EICC, ETI) – include requirements for management systems in relation to workplace conditions
- SEDEX (SMETA) – compilation of best practice in ethical trade audit technique, intended for experienced auditors to help them to conduct high quality audits that will be accepted by multiple retailers and brands

## CLAUSE 7 - INTEGRATING SOCIAL RESPONSIBILITY

### ISO 26000



Communication on social responsibility:

- GRI



Enhancing credibility regarding social responsibility:

- AA1000 Assurance Standard
- ISAE3000 International Standard on Assurance Engagements
- GRI



Reviewing and improving an organisation's actions and practices related to social responsibility:

- ISO14001:2004 Environmental Management System Certification
- OHSAS18001
- SA8000 Certification / Social Accountability
- BS 8900 Guidance for Managing Sustainable Development
- BS 8901 Sustainable Event Management System
- BS 8902 Responsible Sourcing Sector Certification Schemes for Construction Products (Specification)
- BS 8903 Principles and Framework for Procuring Sustainably (Guide)
- BS 8909 Specification for a Sustainability Management System for Film
- AA1000 Accountability Principles Standard
- Some Codes of Conduct (e.g. BSCI, EICC, ETI).
- SEDEX (SMETA)

# V. STEPS TOWARDS SOCIAL RESPONSIBILITY

Once the ISO26000 is fully understood along with how it links in to other standards and guidance, the challenge for organisations is where to begin. There are a number of different steps needed to manage sustainable development and to measure and improve an organisation's performance in the area of social responsibility.

**STEP ONE:** Carry out a diagnosis: gain an awareness of the impacts of activities and decisions made by the organisation on the environment and society; recognise its stakeholders; measure its strengths and weaknesses and define its priorities. This could include a gap analysis of the organisation's performance against elements of ISO26000.

**STEP TWO:** Identify existing initiatives within the organisation - many voluntary initiatives are specified in the annex of the ISO 26000 Standard and links to other standards, guidance documents and other schemes are shown in this document.

**STEP THREE:** Initiate internal training for managers and employees to ensure that socially responsible behaviours are implemented throughout the organisation and integrated into the day-to-day business of the organisation.

**STEP FOUR:** Consider an external assessment of socially responsible performance.

**NEXT STEPS:** Build networks and improve performance.

The ISO 26000 Standard can be used as the basis for an assessment system that defines and measures an organisation's performance and improvements in the area of socially responsible behaviour. As with the Standard this assessment system is suitable for all organisations and should look at an organisation's current standing against the framework, independent of any historical actions in regards to social responsibility.

An ISO 26000 assessment should involve three key areas that relate to the standard's clauses and should rate an organisation against each and provide an overall organisational grading:

Area	Clause in the ISO 26000 standard
Principles of Social Responsibility	4
Recognising Social Responsibility and Engaging Stakeholders	5
Social Responsibility Core Subjects	6

The overall organisational grading should only be achieved if all three sections are evaluated. The total score covering the three areas can then be assigned to a performance level, each of which should relate to an increasing degree of performance.

Ideally an organisation should first be assessed in the early stages of setting an agenda in social responsibility. Following that, it would be best applied as a continuous assessment method, against which to set organisational targets.

Improved performance against ISO 26000 clearly demonstrates the positive actions taken by an organisation to contribute towards sustainable development. Over time, an organisation should aim to move incrementally through the associated performance levels.

# VI. THE BENEFITS OF FOLLOWING ISO 26000

Any organisation choosing to follow the Standard will optimise its processes, management systems and activities relating to social responsibility and contribute towards global sustainable development.

This provides organisations with many positive outcomes such as:

1. A competitive advantage over companies that have not been assessed against the Standard and are therefore unable to prove the extent of their socially responsible behaviours
2. Improved relationships with stakeholders, customers and suppliers who view the organisation more positively as a result of its dedication to behave in a socially responsible manner
3. Increased staff morale and the ability to attract and keep qualified professionals
4. Enhanced perceptions of the organisation within the financial community

Any organisation that can demonstrate its commitment to behaving in a socially responsible manner will generate support from government and the local community, positive relationships with suppliers and goodwill from customers. The benefits are extensive already, but in a world that is increasingly focused on securing our future and that of future generations the benefits of demonstrating social responsibility will grow over time. Any company embarking on the evaluation process now will be well placed to prove their corporate social responsibility strategies should demands be placed upon them to do so.





# VII. CONCLUSION

The ISO 26000 standard combines the benefits of engaging in socially responsible behaviour with the ability to meet the growing global demand for more transparent and ethical operations. The ISO 26000 addresses a range of core subjects related to social and environmental issues that drive the optimum goal of promoting sustainable development. Its guidance framework and strong links to other standards and assessments means that it can be used alone or in conjunction with other industry benchmarks available. It provides support and value to any organisation, irrespective of size and complexity, and sends a strong signal about its social and environmental commitments and credibility.

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Rebecca Bowens is responsible for the development and delivery of all global services in report assurance and social responsibility assessment services for SGS. In addition she also trains all SGS staff in the subject area and continually reviews best practice in this area.

As a Registered Environmental Auditor and experienced Social Systems Auditor with over 12 years experience of social, ethical and environmental consultancy, training, auditing, verification and assurance Rebecca has a wealth of expertise and knowledge. Her work has been largely within the fields of environmental management, social and ethical accountability, sustainability and corporate responsibility. She also holds an MSc in Environmental Monitoring and Assessment.

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**FOR MORE INFORMATION,  
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