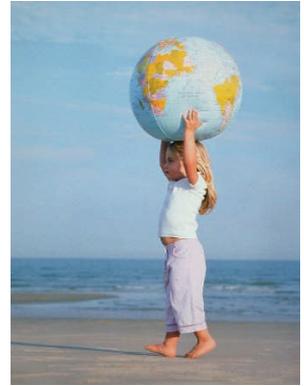


26k-User-Guide



ISO 26000 Guidance on social responsibility User Guide

October 2010

Authors: Guido Gürtler, NORMAPME expert and ICC observer to ISO/TMB/WG SR, Working Group Social Responsibility , guido.guertler@t-online.de, and Claudia Graziani, SR practitioner, c.graziani@gmx.de

Contents

- Introduction..... 3
- Step 1: You need to purchase the ISO 26000 document 3
- Step 2: ISO 26000 is not for certification, regulation or contracts..... 3
 - Characteristics of the document 3
 - Not to be used for certification 4
 - Not to be used for regulatory purposes..... 4
 - Not to be used for contractual purposes 5
- Step 3: You should study the ISO 26000 document carefully 5
- Step 4: You decide whether ISO 26000 fits your needs and expectations 6
- Step 5: You can identify the relevance of issues, your possible activities and their impact..... 6
 - The 26k-Issue-Tool 7
- Step 6: You can communicate your responsible use of ISO 26000 8
- Attachment ISO 26000, contents 10

Organizations and persons wishing to express their support of the *26k-User-Guide* are shown at http://www.26k-estimation.com/html/supporters_of_the_user_guide.html#supporters

Introduction

This user guide's purpose: It aims at facilitating the understanding and the responsible, correct, and efficient use of ISO 26000 (contents, see attachment). The “26k-Issue-Tool” and other useful tools are offered. The application of such tools does not require the services of organization or external parties such as consultants, trainers or auditors. Included is a suggestion, in line with ISO's proposal, on how to communicate the successful use of ISO 26000.

By its general nature, this user guide is applicable to all types and sizes of organizations. More specific sector user guides are justified and may build on this general one.

Weblink: http://www.26k-estimation.com/html/how_to_use_iso_26000.html (2010-10) offers this user guide for download as Word document,

Weblink: http://www.26k-estimation.com/html/application_phase.html#CorrectUse (2010-10) offers a very short set of slides on the correct use of ISO 26000.

Step 1: You need to purchase the ISO 26000 document

ISO Standards are sold by ISO member organizations and their publishing houses; their addresses are available at http://www.iso.org/iso/about/iso_members.htm (2010-10).

If you compare the listed pricing available on the national standardization bodies' websites you will notice great disparity by each national ISO member. The price of the same document may vary from around 200 Euros (or 300 USD) to only 18 Euros. It is important to note that the documents being sold by ISO member bodies are exactly the same documents. There is no element of inferiority on account of a price difference.

TIP 1: Investigate ISO national member bodies' sales offers before buying the document. You may take advantage of looking at a collection of prices found, at http://www.26k-estimation.com/html/best_prices_for_iso_26000.html#26kBestPrices

Step 2: ISO 26000 is not for certification, regulation or contracts

As a guidance document ISO 26000 is essentially different to “normal” standards: it does not contain requirements and therefore cannot be the basis for certification, measurement or conformity assessment.

Characteristics of the document

ISO 26000 is voluntary in use. It is a “guidance document” that offers orientation, advice, proposals, and recommendations; from this “offer” you may chose those parts which you consider most reasonable and effective to follow. It is an international “standard” only for one reason: being published by ISO and its member bodies. So, through the *publication format* it is an international standard but with regard to its content, it is a *guidance document*.

The ISO 26000 document explains its scope clearly:

“This International Standard is not a management system standard. It is not intended or appropriate for **certification** purposes or **regulatory** or **contractual** use. Any offer to certify, or claims to be certified, to ISO 26000 would be a misrepresentation of the intent and purpose and a **misuse** of this International Standard. As this International Standard does not contain requirements, any such certification would not be a demonstration of conformity with this International Standard.”

Not to be used for certification

It is important to realize that ISO 26000 is not for “*audits*” or “*certification*”. It is not a “*management system standard*” like ISO 9001 or ISO 14001. It is neither a “*guideline*” nor a “*standard*” which you would have to apply as a whole or to “*implement*”.

Since certification is a business, there is the risk that some organizations (including sub-organizations of standards organizations) develop their own social responsibility standards containing requirements, so that they can be used for certification. If such standards are declared to be “based on” or “in line with” ISO 26000 (or using a similar wording) this is considered a break of faith because ISO 26000 has been deliberately developed as a *guidance standard without requirements*.

Certification of social responsibility would be counter-productive to its further enhancement and the required flexibility in taking most effective actions. Audits and certificates present only a photo shot, the picture of a status at a given moment, while SR is dynamic and effective SR actions are driven by changing priorities that follow actual demands.

TIP 2: Certification bodies should respect the scope of ISO 26000. If any such body disregards this, you should make their representatives aware of its correct use, and deny certification offers because they are misusing ISO 26000.

TIP 3: According to the ISO 26000 definition, certification bodies are “organizations”: ask them how they apply ISO 26000 to their own organization and how they communicate about.

TIP 4: Disapprove of certification because it is counter-productive to the enhancement of social responsibility.

Weblink: see http://www.26k-estimation.com/html/certification_no.html#certification-a-word (2010-10)

Not to be used for regulatory purposes

It can be observed that levels and details of national regulation differ significantly between countries. Some governments - particularly in countries with less developed economies and their society related law and regulation - may feel tempted to declare ISO 26000 national law or regulation. Since the wording of the ISO 26000 scope is unambiguous such use would be an evident case of misuse.

TIP 5: If you become aware of a government’s tendency or activity, do not hesitate to inform them that ISO 26000 must not to be used for regulatory purposes.

Not to be used for contractual purposes

ISO 26000 is directed at an individual organization's use. Its scope excludes contractual use. ISO 26000 must not be referenced in any kind of business-to-business or government-to-business contract. In consequence, making the ISO 26000 a requirement or an obligation in procurement, purchase contracts, terms of delivery or specifications, or in any other kind of contractual document, would be an evident case of misuse.

TIP 6: If you become aware of a draft contract that intends to make the use of ISO 26000 in any way obligatory, do not hesitate to inform the originator that ISO 26000 is not intended to be applicable for contractual use.

Weblink: see http://www.26k-estimation.com/html/misconceptions_and_misuse.html (2010-10) on most frequent misconceptions (errors) and misuse (willful abuse).

Step 3: You should study the ISO 26000 document carefully

According to its Design Specification (N049) ISO 26000 is supposed to be an **easy to understand** and **easy to use** guidance document. Therefore, its use **does not require any consultancy services, audits or trainings** even though such offers are mushrooming. Participants could easily be charged several hundred Dollars. So-called "trainers" may be well acquainted with the text of ISO 26000. The problem is that they cannot have deep enough knowledge of your organization's internal particularities and external relations; furthermore, trainers (like auditors and certifiers) usually do not take any responsibility.

Anyway, **YOU** must study the document and it is worthwhile taking your time to learn what some 400 experts from all over the world have identified as social responsibility, and what has been agreed on. You will quickly find out that **Clause 6 is important for the use of ISO 26000:**

- **It gives guidance** (recommendations like "...an organization should...")
- **It includes the 7 core subjects** organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development, and
- **It addresses several issues** on each **core subject**.

When further studying the different clauses you will also come across some **critical approaches** and concepts which found their way into the document.

One is that ISO 26000 expresses too general a claim that "all core subjects are relevant for all organizations..." Since this is not realistic, the **26k-Issue-Tool** has been designed to help you find out the relevance of core subjects and issues for your organization, see Step 5.

The next critical item is that the relations between ISO 26000 and applicable law need to be handled with care, because ISO 26000 does not explicitly say that applicable law prevails. For example, the core subject Labour Practices mentions International Labour Standards of ILO (International Labour

Organization), but does not say explicitly that these international labour standards, having been transposed into national law, prevail over ISO 26000 guidance.

TIP 7: According to the different levels of national law and regulation several ISO 26000 issues may be covered by such law and regulation. Consult your association and identify those issues because ISO 26000 guidance basically is not relevant in such cases.

Step 4: You decide whether ISO 26000 fits your needs and expectations

After you have studied the guidance document you might be concerned as to whether it fits your needs and expectations and whether your organization falls within the scope. A starting point for your considerations should be that ISO 26000 is directed at all types and sizes of organizations, not at individuals. **The definition of “organization”** is, therefore, most important; it reads:

“2.12 – entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives”.

More precisely, and according to general understanding, an organization is characterized by **different levels of responsibility** and **repartition of responsibilities between these levels**; a good example of a definition reads:

“Social unit of people, systematically arranged and managed to meet a [need](#) or to pursue collective [goals](#) on a [continuing](#) basis. All organizations have a [management structure](#) that determines [relationships](#) between [functions](#) and [positions](#), and subdivides and delegates [roles](#), [responsibilities](#), and [authority](#) to carry out defined [tasks](#). Organizations are [open systems](#) in that they affect and are affected by the [environment](#) beyond their boundaries.”

(Source: <http://www.businessdictionary.com/definition/organization.html> (2010-10))

Therefore, the conclusion is drawn: the smaller an entity is, the less it may meet the ISO 26000 definition of *organization*.

TIP 8: Only YOU decide whether your entity is an organization as defined in ISO 26000.

Step 5: You can identify the relevance of issues, your possible activities and their impact

Taking into account the structure and the scope of ISO 26000, you may be irritated in attempting to decipher whether all or parts of the document are **relevant** for you. ISO 26000 expresses the general claim that “all core subjects are relevant for all organizations, but not all issues of a core subject.”

This is not realistic, because:

TIP 9: Only YOU have the insight and can decide whether a core subject or its issues are relevant to your organization.

The 26k-Issue-Tool

The 26k-Issue-Tool supports you in selecting relevant issues. Answering just a few questions will help you in reaching the goal of responsible, consistent, thought-through and self-dependent use of ISO 26000. The important question is: To which degree can your organization really influence the status and the development of society if you engage in an issue?

How to apply the 26k-Issue-Tool? The Excel sheet is an easy to use aid; it reproduces the core subjects and issues, and allows a check of effectiveness per issue and an estimation of the impact of your possible actions by seeking answers to the following questions:

- Is the core subject and its issues deemed relevant to your organization?
- What leverage effect has your organization on this issue?
- What kind of activities can your organization undertake on this issue?
- Have you ensured that planned activities are not in conflict with applicable law?
- What impact will your activities have?
- Which stakeholders do you involve in this issue?

The *26k-Issue-Tool* is to be processed line by line, i.e. “issue by issue”; and, if the answer in one box is not positive, the line is done and you continue with the next issue.

What are the results? You have thoroughly analyzed the guidance your organization can reasonably follow and your deliberations are filed, e.g. for use as an update after an appropriate period of time, as input to your stakeholder dialogue, or in liaison with your other partners. You have identified possible activities where ISO 26000 guidance can be effectively applied. You may have further identified issues where you wish to engage in depth with specific stakeholders or where you need to know more about the real impacts of your activities.

TIP 10: Do not be surprised if not all issues of a core subject are deemed relevant for your organization.

TIP 11: Do not be too happy with the analysis because an ISO document cannot cover all possibilities of how to enhance socially responsible behaviour; please feel encouraged to look for additional options and means that could be positively applied in your unique situation and meet an actual societal need.

TIP 12: Use the findings of your 26k-Issue-Tool application as input for your stakeholder dialogue.

Weblink: http://www.26k-estimation.com/html/user_guide_iso_26000.html#down-docs (2010-10)

There are also other recognized management tools - free for use – like the “EFQM Framework for CSR and Excellence Model” – which offer a non-prescriptive assessment framework that you could use for your organization regardless of size, sector or maturity.

TIP 13: Feel encouraged using the EFQM model (and others) and making your own estimation of the potential added value of ISO 26000; use this information for your stakeholder dialogue and communication.

Weblink: <http://www.efqm.org/en/PdfResources/teaser-frameworkCSR180609.pdf> (this shows the structure but not the complete document; 2010-10)

It seems worthwhile mentioning initiatives of industry associations, governments, and international organizations, some with regional or national focus. Either you may be able to join as a member, or make use of them as platforms for the exchange of practical experiences. You find some of them listed in Annex A to ISO 26000.

Additionally you may be aware that social responsibility guidance is also offered by the trade or industry association you are member of. This is worthwhile to check because specific issues of your field of activity and location may be addressed in a more tightly focused way.

TIP 14: It is recommended that you compare ISO 26000 with associations' **codes of ethics** or **codes of conduct** (they are often much shorter documents and cover the ISO 26000 main issues in a similar way) and decide on that basis which "code" or "standard" to follow.

TIP 15: The smaller your organization the more useful is it to consult the association where your organization is a member of, and conduct the analysis as well as the stakeholder dialogue jointly with representatives of the association and/or other association members. You could also jointly establish platforms to exchange best practices and experiences.

TIP 16: Search on the Internet for alternative offers which may better meet your expectations and feel free to use more focused initiatives and consider ISO 26000 as a good complementary offer. Add a related remark to your ISO 26000 communication.

Step 6: You can communicate your responsible use of ISO 26000

Your organization certainly already has long-term relationships to your stakeholders or may detect new possibilities to communicate by using the *26k-Issue-Tool*.

While communicating your responsible use of ISO 26000 is good practice, consideration for proportionality is necessary. The demands on resources inherent to the reporting required of an organization need to reflect the size of that organization. Therefore, for example, a one page report should be acceptable in general, and particularly from SMOs. You may wish to include the identified action items into your communication.

The ISO WG SR Task Group 2 on "Communication" published the following note on the question how an organization can refer to its use of ISO 26000, in its December 2009 Newsletter:

“ISO 26000 is a voluntary International Standard providing guidance on social responsibility. Organizations of all types are encouraged to acknowledge their support and use of ISO 26000 as follows:

“Organization” recognizes ISO 26000 as a reference document that provides guidance on social responsibility.

and /or

“Organization” has used ISO 26000 as a guide to integrate social responsibility into our values and practices.”

A more practical text that could be individually amended reads:

ISO 26000 Guidance on Social Responsibility Communication on its application		
We hereby state that our organization is well acquainted with ISO 26000, its content, and how it may be used to prioritize and to work with social responsibility.		
We recognize ISO 26000 as a reference document that provides guidance on social responsibility. We have used ISO 26000 as a guide to integrate social responsibility into our values and practices.		
More details are given on <our website> and/or in <our report>. For any further information please contact the undersigned.		
Date and place.....	Signature(s).....	Address

By communicating this way, and signing with **your signature**, it is evident that **you take the self-instilled responsibility seriously**. Anyone interested, be it customers, authorities, stakeholders or even the public at large can expect your communication to be well-founded and correct and will highly appreciate this. It will be of a higher value than any statement by any party external to your organization since they usually do not assume any responsibility in cases of differing interpretations or any other economic or law-related difficulties.

TIP 17: Practice this ISO-recommended type of communication and use it towards your customers, suppliers, governments or any other stakeholders.

TIP 18: Accept this type of communication from your partners.

Weblink: The ISO reference for this communication is FAQ number 9 at http://isotc.iso.org/livelink/livelink/fetch/2000/2122/830949/3934883/3935096/07_gen_info/faq.html (2010-10). The full Newsletter is available at http://www.26k-estimation.com/html/how_to_use_iso_26000.html#down-docs (2010-10). The proposed communication can be downloaded from this link, too, as a Word document.

Attachment **ISO 26000, contents**

Contents	Page
Foreword	vi
Introduction	vii
1 Scope	1
2 Terms and definitions	2
3 Understanding social responsibility	5
3.1 The social responsibility of organizations: Historical background	5
3.2 Recent trends in social responsibility	5
3.3 Characteristics of social responsibility	6
3.4 The state and social responsibility	9
4 Principles of social responsibility	10
4.1 General	10
4.2 Accountability	10
4.3 Transparency	10
4.4 Ethical behavior	11
4.5 Respect for stakeholder interests	12
4.6 Respect for the rule of law	12
4.7 Respect for international norms of behavior	13
4.8 Respect for human rights	13
5 Recognizing social responsibility and engaging stakeholders	14
5.1 General	14
5.2 Recognizing social responsibility	14
5.3 Stakeholder identification and engagement	16
6 Guidance on social responsibility core subjects	19
6.1 General	19
6.2 Organizational governance	21
6.3 Human rights	23
6.4 Labour practices	33
6.5 The environment	40
6.6 Fair operating practices	48
6.7 Consumer issues	51
6.8 Community involvement and development	60
7 Guidance on integrating social responsibility throughout an organization	69
7.1 General	69
7.2 The relationship of an organization's characteristics to social responsibility	69
7.3 Understanding the social responsibility of an organization	70
7.4 Practices for integrating social responsibility throughout an organization	74
7.5 Communication on social responsibility	76
7.6 Enhancing credibility regarding social responsibility	78
7.7 Reviewing and improving an organization's actions and practices related to social responsibility	80
7.8 Voluntary initiatives for social responsibility	82
Annex A (informative) Examples of voluntary initiatives and tools for social responsibility	85
Annex B (informative) Abbreviated terms	98
Bibliography	99