

## ISO 26000:2010 Guidance for ICMCI Member Institutes and QAC Assessors

ISO 26000 is an international standard developed to help organisations assess and address their social responsibilities. The most recent version of the standard, ISO 26000:2010, was last reviewed and confirmed in 2017.

Unlike other ISO standards, ISO 26000 is not intended to be used for certification or regulation. Since it does not contain requirements, it cannot serve as a basis for audits, conformity tests, or other compliance statements. Instead, it provides recommendations to help organisations improve aspects of corporate social responsibility. It encourages companies to go beyond legal standards of compliance to contribute to sustainable development.

ISO 26000 is intended to help all types of organisations in the public, private, and non-profit sectors. The core subjects address issues that are relevant to every organisation, regardless of size or location. They are meant to be adapted to any industry including energy, transportation, manufacturing, retail, and food. While early adopters of the standard were often multinational corporations, ISO 26000 was designed with the flexibility to be used by other types of organisations too, such as hospitals, schools, and not-for-profit charities.

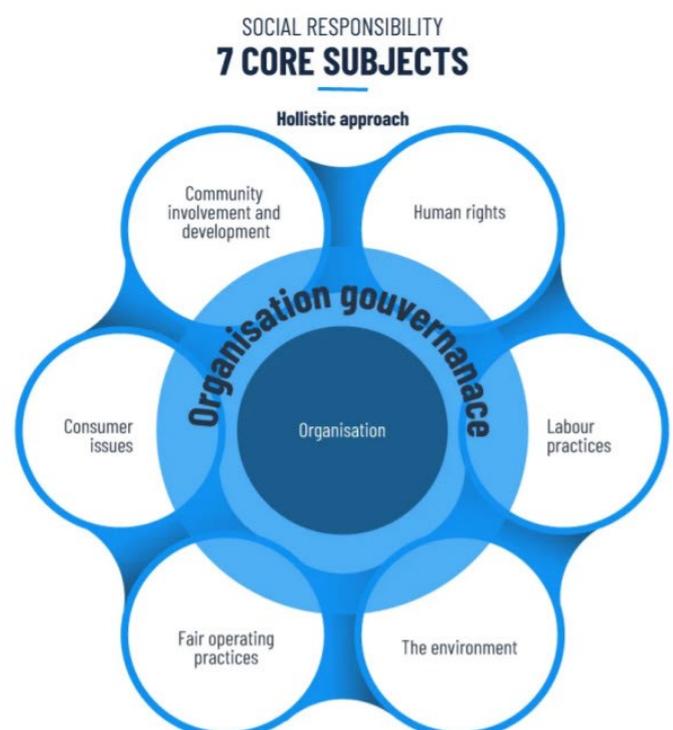
The main goal of ISO 26000 is to support sustainable development by encouraging organisations to practice socially responsible behaviour. Of course, what constitutes "socially responsible corporate behaviour" remains a subject of debate. ISO 26000 attempts to establish an acceptable middle ground between excessive legislation and total freedom from regulation. Ultimately, the recommended approach invites organisations to hold themselves accountable without restricting their ability to operate.

### The 7 key principles of ISO 26000

1. Accountability
2. Transparency
3. Ethical behaviour
4. Respect for stakeholder interests
5. Respect for the rule of law
6. Respect for international norms of behaviour
7. Respect for human rights

### 7 core subjects of ISO 26000

1. Organisational governance
2. Human rights
3. Labour practices
4. The Environment
5. Fair operating practices
6. Consumer issues
7. Community involvement and development



## 1. Organisational Governance

ISO 26000 encourages organisations to consider accountability, transparency, and ethics in their decision-making process and governing practices. Specifically, this includes formal and informal processes as well as the organisation's norms and values. ISO offers guidance to help companies establish processes, systems, and other mechanisms to hold themselves accountable.

## 2. Human Rights

Human rights are the universal freedoms that apply to all human beings, regardless of race, gender, language, religion, national origin, or other status. These rights are based on the principle of respect for the individual and aim to protect people from abuse, discrimination, and exploitation.

ISO 26000 provides guidance for companies to support human rights, particularly by:

- Allowing free organisation and collective negotiation
- Providing equal employment opportunities
- Preventing all forms of discrimination
- Resolving grievances
- Seeking ways to prevent or mitigate adverse human rights impacts, including child labour

## 3. Labour Practices

An organisation's labour practices must be consistent with its policies. This applies to an organisation's employees, but also to any work done on its behalf, such as subcontracted work. Responsible labour practices should address:

- Employment and contractual relationships
- Working conditions and social protection
- Social dialogue
- Health and safety at work
- Human development and training in the workplace

## 4. The Environment

No matter where an organisation is located, its decisions and activities will inevitably have an impact on the environment. This includes the use of resources, generation of pollution and waste, and damage to natural habitats. ISO 26000 urges organisations to minimize their environmental impacts and ensure that their resource consumption is sustainable. They are encouraged to adopt a holistic approach that considers the direct and indirect socio-economic, health, and environmental effects of their activities. Among other things, organisations are urged to embrace initiatives to:

- Prevent pollution
- Use resources sustainably
- Mitigate and adapt to climate change
- Protect the environment, biodiversity, and the restoration of natural habitats

## 5. Fair Operating Practices

Fair operating practices address the way an organisation interacts with others. ISO 26000 calls for organisations to deal ethically with customers, partners, suppliers, contractors, competitors, and government agencies to bring about positive results.

Fair operating practices include:

- Preventing corruption
- Responsible political involvement
- Fair competition
- Promoting social responsibility in the value chain
- Respecting property rights

## 6. Consumer Issues

Organisations that provide products and services have certain responsibilities to consumers. ISO 26000 encourages companies to promote fair and sustainable economic and social development. A responsible approach to consumer issues includes:

- Fair marketing practices
- Protection of health and safety
- Sustainable consumption
- Consumer education
- Dispute resolution
- Data and privacy protection
- Upholding fair use
- Ensuring that essential products and services are available to everyone, including vulnerable or disadvantaged groups

## 7. Community Involvement and Development

All organisations have an impact on the communities where they operate, and their active participation can help ensure the well-being of these communities. In fact, community involvement and development are two of the most important ways organisations can contribute to a more sustainable society. ISO 26000 offers guidance on:

- Active community involvement
- Support for civil institutions
- Promotion of education and culture
- Job creation and skills development
- Technology development and access
- Income and wealth creation
- Health promotion
- Social investment

## Improving Corporate Social Responsibility

It is possible to make great strides with corporate social responsibility even without implementing the ISO 26000 standard. In most cases, organisations can begin by examining how they might integrate CSR initiatives into existing systems, policies, and structures. The following 7 steps offer a rough roadmap for integrating CSR into an organisation:

### Consider the Organisation's DNA

- Assess the basic nature of the organisation. This includes its mission, values, principles, code of conduct, internal and external stakeholders, and value chain, among other things.

### Evaluate the Organisation's Current Approach

- Look at how the organisation currently manages accountability. Assess the relevance of the different CSR subjects and their potential impacts on the organisation. Prioritise them according to existing requirements, objectives, and resources.

### Implement Basic Practices to Integrate CSR Throughout the Organisation

- Explore opportunities to raise awareness and develop competencies regarding corporate social responsibility. Determine what steps the organisation should take to integrate CSR into its governance, systems, and procedures.

### Communicate Your CSR Efforts

- Determine the strategic purpose of communicating social responsibility, and which forms of communication to use. Ensure the information to be shared is accurate, complete, understandable, responsible, and timely.

### Improve Your Credibility in Relation to Corporate Social Responsibility

- Explore opportunities to manage stakeholder issues and grievances more effectively. Consider how you can communicate these improvements in a way that improves public perceptions about the organisation's responsibility.

### Review and Improve CSR Practices on an Ongoing Basis

- After you integrate CSR initiatives into your practices and can credibly demonstrate their impacts, focus on improving your overall CSR performance. Implement processes to monitor your CSR activities, track your progress, and measure outcomes of individual initiatives. Look for ways to improve data collection and management in order to derive more meaning from this information. Fit-for-purpose software often includes Analytics tools to help you draw clear insights from your data and inform your strategic decisions.

### Implement Voluntary CSR initiatives

- When you have solid CSR practices in place and can report your efforts in a meaningful, credible manner, look for ways to turn CSR into a strategic advantage to grow your organisation.