

**White paper – Communicating the application of ISO 26000: international guidance is needed**

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***Increasing demand to show the application of ISO 26000***

The uptake of ISO 26000:2010 by all sorts of organizations is rapidly increasing world-wide. ISO 26000 has the nature of guidance and is therefore not appropriate and explicitly not intended for conformity assessment purposes. Nevertheless, there is an increasing demand of organizations to be able to communicate in a credible way that they are applying the guidance in ISO 26000 and the results that they achieve in taking their social responsibility. Also stakeholders of organizations show an increasing interest in information on how organizations apply ISO 26000. The PPO has issued a communication protocol with examples of appropriate wording for statements of applying ISO 26000 that organizations can use. Although this is very helpful, the protocol does not provide guidance on how to substantiate these statements and how to structure and make publicly available the supporting information to enhance the credibility of such statements. Netherlands' stakeholders involved in the application of ISO 26000 identified a clear need for such guidance and developed a national code of practice to fulfill this need.

***Dutch Code of Practice for statements of application of ISO 26000***

The NEN Standards Committee on "Social Responsibility" has explored options to support organizations that want to communicate in a credible way that the principles and guidance in ISO 26000 are fully and seriously applied. The method of self-assessment followed by a statement of application has been identified as the one that fits best with the nature of social responsibility: an organization takes its social responsibility, develops an understanding of the impacts of its activities on society, stakeholders and sustainable development, initiates dialogue with its stakeholders, makes conscious choices and decisions on actions related to SR subjects, and is prepared to be accountable for these and to communicate on its SR performance in a transparent and credible way.

As a result the NEN Standards Committee has developed a national code of practice, NPR 9026:2011, to guide organizations in establishing a statement of application with supporting information on how the principles and guidance in ISO 26000 are being applied. In this way an organization can voluntarily account for the way in which it takes its social responsibility, how ISO 26000 has been applied and what the results are of this process. Every organization that applies ISO 26000 and wants to communicate this to its stakeholders can use this code of practice.

The code of practices provides guidance on the conduct of a self-assessment (internal review) of the application of ISO 26000 and for the evaluation of its results with ISO 26000 as the reference document. Based on the results of the self-assessment the organization can establish a statement of application and make it publicly available with reference to supporting information, including practical examples of the application of guidance in ISO 26000. The code of practice provides guidance on the format of the statement and of the supporting information.

There is a lot of interest among Dutch organizations in applying the code of practice and a number of organizations have made their statement publicly available via the NEN website. The availability of supporting information on SR achievements stimulates stakeholder dialogue and serves as an

example for other organizations to take their own social responsibility and benefit from the application of ISO 26000 in doing so.

The code of practice contributes to accountability and transparency, two of the basic principles of social responsibility. The statement of application and its supporting information stimulates the dialogue with stakeholders, which is fully in line with one of the fundamental practices of social responsibility according to ISO 26000.

**Multi stakeholder process**

The code of practice has been developed by the NEN standards committee in a multi stakeholder process involving all the 6 categories distinguished in the international ISO 26000 development process. All the stakeholder categories fully support the result because they are convinced that this is totally in line with and supporting the application of ISO 26000 and is a viable and preferable alternative for conformity assessment initiatives that are undermining the intent of SR and ISO 26000. The draft code of practice has been extensively tested in a pilot project with 10 organizations, varying in type, size and location. Based on the results of this pilot the final version has been prepared, the website has been designed and an electronic web-based support tool has been established. Dutch parliament has passed a resolution that states that a statement of application of ISO 26000 according to the guidance given NPR 9026 can be regarded as a statement of following the OECD guidelines for multinational enterprises. The statement also has value in BtB relationships and public procurement processes.

**Contents of the Code of Practice**

The process provided by the code of practice, NPR 9026, is summarized in the figure below.

**Process stages NPR 9026**



- Stage A: The organization applies ISO 26000 and integrates SR in its activities and decisions
- Stage B: the way ISO 26000 is implemented is reviewed by considering 40 questions provided in the NPR
- Stage C: the results are evaluated by management
- Stage D: the statement of application is signed by top management and published with supporting information from the review (formats provided in NPR)
- Stage E: the statement and information are regularly reviewed and updated as necessary

Figure – Process stages in NPR 9026:2011

The most important part of the NPR 9026 are the 40 guiding questions for the self-assessment (internal review) subdivided in 4 main elements of ISO 26000:

1. SR principles
2. Stakeholders (identification and engagement)
3. SR core subjects and issues (relevance, significance, priority, actions and results)
4. Implementation of SR throughout the organization

Actually in the NPR the most essential content of ISO 26000 is transferred into questions. This process did not include any interpretation of ISO 26000. The questions are generic and in the answers an organization can show how they apply ISO 26000 in their specific situation.

In annexes formats are provided for the statement of application, the reporting of the internal review (answers to the questions) and for a matrix on evaluation of SR core subjects and issues. This evaluation includes the selection of issues by applying criteria for relevance, significance and priority.

### ***Supporting tools***

NEN has developed a web-based electronic tool that assists an organization in answering the questions and providing a report.

NEN facilitates a public website where organizations can post their statement of application with the supporting information. In this way the statements are transparently available to the general public and can easily be found.

Derived from the NPR questions also a quick scan and detailed scan have been developed, that an organization can apply to review its current position in applying ISO 26000.

### ***International guidance on statements of application?***

Because Social Responsibility is a global issue and ISO 26000 an international standard, Dutch organizations (especially those who operate internationally) would like to be able to apply an internationally known approach to communicate their application of ISO 26000 in a transparent and credible way to stakeholders in other countries. Therefore they see added value in the development of international guidance on statement of application of ISO 26000 similar to the Dutch code of practice.

Various initiatives in different countries show that not only in the Netherlands, but also elsewhere, there is a growing demand among organizations to show to their stakeholders that they apply SR/ ISO 26000. A number of these initiatives go against the nature and intent of ISO 26000, because they apply formal conformity assessment mechanisms. Therefore there is urgency in providing organizations with an alternative approach that is in line with ISO 26000 and that builds upon one of original objectives of ISO 26000, i.e. enhancing the credibility of organizations that integrate SR. An international guideline on statements of application of ISO 26000 would provide the necessary guidance to assist organizations in applying recommended wordings/statements in the PPO communication protocol. It would provide guidance on how to substantiate these statements and how to structure and make publicly available the supporting information to enhance the credibility of such statements. For SMO's the statement of application of ISO 26000 is very interesting, because

there are almost no costs involved and a SMO can conduct the self-assessment without external consultancy.

NEN would like to investigate during the ISO 26000 International Workshop in Geneva whether there is support amongst the stakeholder categories, National Standard Bodies and D-liaison organizations that were involved in the development of ISO 26000, to establish an ISO project aimed at developing guidance on statements of application of ISO 26000 similar to the approach of NPR 9026.

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