Dutch summary code of practice

NPR 9026

(en)

Guidance on self declaration NEN-ISO 26000

Handleiding zelfverklaring NEN-ISO 26000

Supersedes NPR 9026:2011 Draft

ICS 03.100.01; 03.120.20

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NEN Standards Committee 400178 "Social Responsibility"

Introduction

Dutch organizations have shown marked interest in the NEN NPR 9026 Instruction for self-declaration ISO 26000. Particularly organizations with international activities regard ISO 26000 and the self-declaration as a good way to express their SR ambitions and achievements internationally. NEN therefore wants to explore within ISO if there is a sufficient level of support for making this an international code of practice. NEN has prepared this summary of the NPR 9026 to inform the members of the Post Publication Organization as a start of this exploration.

NEN-ISO 26000 has the nature of guidance and is therefore not appropriate and explicitly not intended for certification. Nevertheless, organizations have an increasing desire to make clear that they are applying NEN-ISO 26000. This is why the NEN Standards Committee 400178 "Social Responsibility"[1] has explored options to enable organizations to communicate that the principles and guidance in NEN-ISO 26000 are fully and seriously applied. This exploration has resulted in a Dutch code of practice NPR 9026 Instruction self-declaration ISO 26000. NEN has also launched a platform where organizations can publish these self-declarations. This platform is intended to become a meeting place for organizations, governments and consumers to give and find information on the SR activities and achievements of organizations that have implemented ISO 26000.

This summary includes a translation of the foreword of the NPR 9026, a short description of the process to develop a self-declaration, and four examples of the 40 questions contained in the code of practice. The result of the NPR 9026 process is the self-declaration itself (see annex A., included in this summary), an annex including the answers to the 40 questions (annex B., not included in this summary) and an annex containing the results of the determination of relevance, significance and priority of the SR issues (annex C., not included in this summary). Together these three documents provide a complete overview of the SR ambitions and activities of an organization. They are reviewed and updated at least annually.

Foreword

NEN-ISO 26000 has the nature of guidance and is therefore not appropriate and explicitly not intended for certification. Nevertheless, organizations have an increasing desire to make clear that they are applying NEN-ISO 26000. This is why the NEN Standards Committee 400178 "Social Responsibility" has explored options to enable organizations to communicate that the principles and guidance in NEN-ISO 26000 are fully and seriously applied. A method has been identified that fits well with the nature of SR: 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 is prepared to be accountable for these. The result is this code of practice[2] which has been developed to support organizations in establishing a self-declaration that the principles and guidance in NEN-ISO 26000 are being applied. In this way an organization can voluntarily account for the way in which it takes its social responsibility, how NEN-ISO 26000 has been applied and what the results are of this process. In this document, 'self-declaration' always refers to a self-declaration that has been established by applying the process described in this code of practice.

Every organization that applies NEN-ISO 26000 and wants to issue a self-declaration can use this code of practice. The guidance in this code of practice addresses the process consisting of steps A to E as indicated in Figure 1.

The self-declaration is based on a self-assessment and an evaluation of the results of this assessment in the light of NEN-ISO 26000. Based on this evaluation, the organization can draft and sign the self-declaration and publish it with reference to supporting information. Prior to this self-declaration process the organization should study NEN-ISO 26000 and apply the guidance given therein for its SR-related activities. Acquiring

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[1] The NEN Standards Committee 400178 "Social Responsibility" is also known as the Dutch mirror committee SR.
2) The requirements in NEN-EN-ISO/IEC 17050-1 and NEN-EN-ISO/IEC 17050-2 have been used when developing this draft code of practice. It should be noted that these standards relate to self-declaration against a document specifying requirements, while NEN-ISO 26000 provides guidance.

knowledge of NEN-ISO 26000 and the application of the guidance contained therein do not form part of this code of practice.
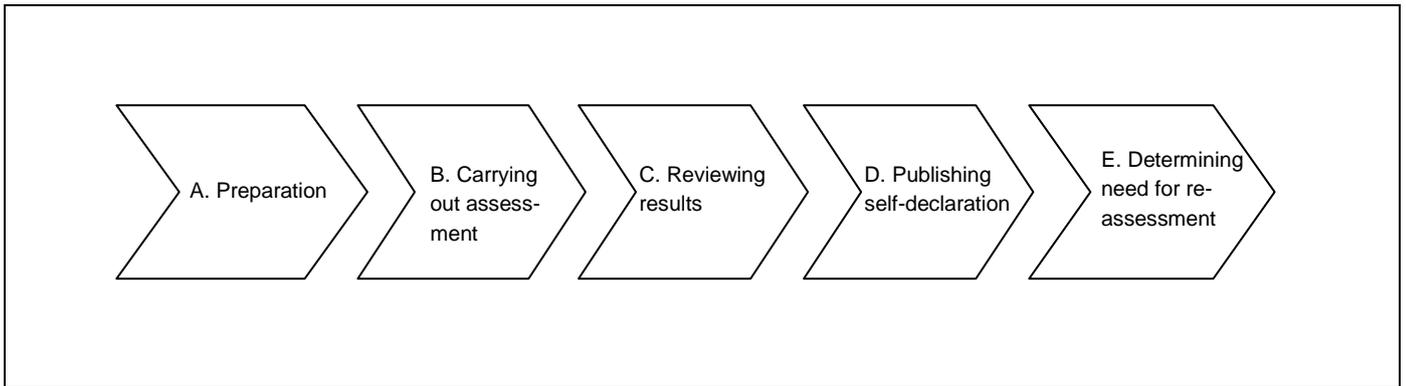

Figure 1 — Steps in the process for developing a self-declaration

A. Preparation

During the preparation the organization determines what competencies are necessary to carry out an adequate self-assessment and to evaluate and review the results of this in the light of NEN-ISO 26000. In addition the organization establishes the scope of the self-declaration.

B. Carrying out assessment

This step includes the internal assessment by filling out the questionnaire in clauses 5 to 8 of this code of practice. For each part of NEN-ISO 26000 (principles, engaging stakeholders, SR core subjects and issues and integration throughout an organization) specific assessment questions are included in this questionnaire. In answering these questions, the organization will in many cases be able to refer to relevant existing information on the organization (such as reports, surveys, working methods and procedures). These references are made in the form of a so-called reference matrix. An example of this matrix is included in annex B.

In addition to annex B, annex C is included, containing a table that the organization can use when summarising and reporting the data related to the establishment of the relevance, significance and priority of SR-subjects and the actions to be taken.

C. Reviewing results

The results of the assessment are internally evaluated and reviewed (preferably by one or several persons other than the one(s) involved in the assessment) with NEN-ISO 26000 as the reference framework. Based on the evaluation of the results, the organization decides whether there are sufficient grounds for the self-declaration. Annex A contains a standard format for the self-declaration. When establishing and signing the self-declaration the organization should also determine the validity period.

D. Publishing the self-declaration

The last step in this process is publishing/communication of the self-declaration, the reference matrix and the reference to supporting information. Publication on the organization's own website is the most obvious way to do this.

E. Determining need for re-assessment

At regular intervals the organization should repeat the process described in this code of practice to ensure the self-declaration is up to date in line with the validity period determined by the organization.

Assessment questions

The chapters 5 through 8 of the code of practice NPR 9026 contain the 40 questions that each organization needs to answer in order to assess whether there is enough ground to publish a self-declaration of the application of ISO 26000. These chapters cover the following subjects:

- Chapter 5: SR-principles.

- Chapter 6: Recognizing social responsibility and engaging stakeholders.

- Chapter 7: SR core subjects and SR issues

- Chapter 8: Integrating social responsibility throughout an organization.

Many of the questions contain lists of possible interpretations, examples and/or points of interest. These lists are drawn from guidance and possibilities in ISO 26000 with regard to the relevant subjects. These lists are not meant to be used as checklist. Rather, they give guidance to the self-assessment and in answering the questions. They assist the assessor in drafting the substantiation of the way in which ISO 26000 is applied within the organization. That is why the code of practice asks in each case for clarification: important is not so much that an organization has addressed a certain issue, but how it has done this and what the results are. That is also why there is ample room for examples. In some cases, the lists give guidance as to which examples an organization could address.

Below, a few examples of questions from the questionnaire are listed.

5 Assessment questions on principles of SR

NEN-ISO 26000 describes seven basic principles of social responsibility. These principles provide the basis for applying social responsibility and for the governance of an organisation.

5.1 Accountability

[NEN-ISO 26000 – 4.2]

The principle is: an organization should be accountable for its impacts on society, the economy and the environment. This principle suggests that an organization should accept appropriate scrutiny and also accept a duty to respond to this scrutiny.

The degree of accountability may vary, but should always correspond to the amount or extent of authority. Those organizations with ultimate authority are likely to take greater care for the quality of their decisions and oversight.

Question 1

Our organisation accounts for its impacts on society, the economy and the environment.

Which actions does your organisation take to apply this principle?

We account for:

□ the impacts of our operations on society, the economy and the environment, especially significant negative consequences;

□ the actions taken to prevent repetition of these negative consequences;

□ Other, e.g. ………………………………………….

Clarification/examples:
……………………………………………..

6 Assessment questions on stakeholders

Stakeholders are individuals or groups that have one or more interests in any decision or activity of an organization. Because these interests can be affected by an organization, a relationship with the organization is created. Examples of an organization's stakeholders are customers, suppliers, sector or professional associations, labor unions, NGO's, (local) governments, investors, employees, works councils, sister or mother companies, and shareholders.

6 Stakeholder identification

[NEN-ISO 26000 – 5.3.2]

To identify stakeholders an organization should ask itself the following questions:

- To whom does the organization have legal obligations?

- Who might be positively or negatively affected by the organization's decisions or activities?

- Who is likely to express concerns about the decisions and activities of the organization?

- Who has been involved in the past when similar concerns needed to be addressed?

- Who can help the organization address specific impacts?

- Who can affect the organization's ability to meet its responsibilities?

- Who would be disadvantaged if excluded from the engagement?

- Who in the value chain is affected?

How an organization identifies its stakeholders may vary, depending on the kind of organization and its size. Within a small SME a managing director together with a small group of employees may easily identify all stakeholders. Larger companies may take several steps, starting with a brainstorm session by a representative sample of management and employees that leads to an initial overview, followed by a systematic inventory in departments maintaining external contacts (acquisition, sales, communication.)

Question 8
How did your organization identify its stakeholders (who were involved and how were they consulted)?
....
Question 9
Who are the stakeholders of your organization?
....

7 Assessment questions on SR core subjects

In clause 6 of NEN-ISO 26000 seven SR core subjects and 37 related SR issues are described, as well as possible actions that an organization can take. These issues carry more or less relevancy, significance and priority depending on the organization. Therefore, an organization needs to determine which of the 37 SR issues are relevant and significant, whether they get priority and what actions are subsequently taken. Annex C contains a table that the organization can use when summarizing and reporting this information.

This chapter of this code of practice covers the way in which your organization has determined the relevance and significance of the SR issues, and has set priorities.

7.2 Determining significance

[NEN-ISO 26000 – 7.3.2.2]

Once an organization has identified the broad range of issues relevant to its decisions and activities, it should determine which issues are most significant.

Question 13

Which criteria did you use in determining the significant issues?

 □ The extent of the impact of the issue on stakeholders and sustainable development.

 □ The potential effect of taking action or failing to take action on the issue.

 □ The level of stakeholder concern about the issue.

 □ The societal expectations of responsible behavior concerning these impacts.

 □ Other criteria, e.g. ……………………………………….

Question 14

Which issues are significant?

………………………………………………………………….

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8 Assessment questions on practices for integrating SR throughout the organization

After determining the relevance and significance of the SR issues, and consequently, which priorities are given to actions, it is important to integrate social responsibility into the core processes of the organization. Below, the parts of ISO 26000 are addressed that describe how SR can be integrated into the organization.

8.4 Vision, mission, policy and strategy

[NEN-ISO 26000 – 7.4.2]

The statements and actions of an organization's leadership and the organization's purpose, aspirations, values, ethics and strategy set the direction for the organization. To make social responsibility an important and effective part of the functioning of the organization, it should be reflected in these aspects of the organization.

An organization should set its direction by making social responsibility an integral part of its policies, organizational culture, strategies, structures and operations. An organization can lay down its principles on how to act according to its social responsibility in a code of conduct.

Question 26

Our organization gives direction to its social responsibility:

□ By including in the organization's aspirations or vision statement reference to the way in which it intends social responsibility to influence its activities.

…………………………………………………………………………………………

□ By incorporating in its purpose or in a mission statement specific, clear and concise references to important aspects of social responsibility, including the principles and issues of social responsibility that help determine the way the organization operates.

…………………………………………………………………………………………

□ By adopting written codes of conduct or ethics that specify the organization's commitment to social responsibility by translating the principles and values into statements on appropriate behavior.

………………………………………………………………………………………….

□ By including social responsibility as a key element of the organization's strategy, through its integration into systems, policies, processes and decision-making behavior.

…………………………………………………………………………………………..

□ By translating the priorities for action on core subjects and issues into manageable organizational objectives with strategies, processes and timelines. Objectives should be specific and measurable or verifiable. This includes detailed plans for achieving the objectives, including responsibilities, timelines, budgets and the effect on other activities of the organization.

…………………………………………………………………………………………..

□ Other, e.g. ....

Annex A

Example of self-declaration [3)]

Self-declaration NEN-ISO 26000:2010

Corporate social responsibility

Undersigned, Mr/Mrs …………., ([name function] at [name company]),

Declares that NEN-ISO 26000:2010, *Guidance on social responsibility* is applied for [**scope of self-declaration, e.g. locations, organizational parts**] and has assessed and reviewed this according to the process described in NPR 9026:2011.

The organization declares that it applies the principles and guidance of NEN-ISO 26000:2010 and assures that this will be the case on a continuing basis. Within the framework of this self-declaration this will be assessed and reviewed at least (X)annually.

Together with this self-declaration the organization provides a justification and elaboration of the choices made with regard to its social responsibility in the following areas.

1. Subscribing to and applying the seven principles of SR.
2. Identifying and engaging stakeholders.
3. The seven SR core subjects and 37 SR issues.
4. Integration of SR throughout the organization.

The results of the assessment can be found on www.XX...…

Name of organization: _____

Location: _____

Street and building no.: _____

Post code and town: _____

Signature: Date and place: