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Using ISO 26000:2010 in management systems

Utilisation de la norme ISO 26000:2010 dans les systèmes de management

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation on the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see the following URL: www.iso.org/iso/foreword.html.

International Workshop Agreement IWA 26 was approved at two workshops hosted by the Swedish Standards Institute (SIS), in association with the Tanzania Bureau of Standards (TBS), held in Stockholm, Sweden, in March 2017, and in London, UK, in May 2017.

In the development of this document, ISO Guide 82 has been taken into account in addressing sustainability issues.

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Introduction

This document is intended to help organizations apply ISO 26000:2010 in management systems based on ISO management system standards (MSS)[1)], which are drafted in accordance with the High Level Structure (HLS)[2)] for MSS. It is also intended to help users of ISO 26000 to better understand the MSS approach in their work on social responsibility.

The intended benefits to an organization of using this document are:

a) to improve the performance of a management system by incorporating social responsibility guidance;

b) to improve social responsibility performance by using a structured management system approach.

The value of using this document is that it enhances an organization's contribution to sustainable development through the synergies of applying social responsibility guidance with a management system approach.

Many organizations around the world have chosen an MSS to manage areas such as anti-bribery, energy, environment, food safety, information security and quality. MSS have many common core elements, e.g. understanding the organization and its context, stakeholder engagement and continual improvement. There are believed to be more than 1,5 million management systems in place that are certified to an MSS.

An organization's management system can be supported by standards that specify requirements (e.g. ISO 9001 on quality management; ISO 22000 on food safety management) and by standards providing guidance (e.g. ISO 26000 on social responsibility; ISO 19011 on auditing).

In contrast to MSS, ISO 26000:2010 does not specify any requirements, but provides practical guidance on integrating social responsibility into an organization, thereby contributing to sustainable development. It offers guidance on how to build an organizational culture of social responsibility and this benefits the use of management systems. The guidance given in ISO 26000:2010, Clause 7, on integrating social responsibility throughout the organization is structured around the fundamentals of an MSS and continual improvement.

In this document, the following guidance is given:

— Clause 4 is aimed primarily at users who are more familiar with ISO 26000: it focuses on the HLS for MSS and how this relates to ISO 26000;

— Clause 5 is aimed primarily at users who are more familiar with the MSS: it focuses on the guidance given in ISO 26000 and how this relates to the HLS for MSS;

— Clause 6 describes how integrated management systems and ISO 26000 can be used together;

— Annex A shows the main linkages between the clauses of ISO 26000:2010 and the HLS for MSS, and is intended to help users of ISO 26000:2010 to use the HLS;

— Annex B shows the main linkages between the HLS for MSS and the clauses of ISO 26000:2010, and is intended to help users of MSS to use the guidance in ISO 26000:2010.

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1) A list of ISO MSS is available at: https://www.iso.org/management-system-standards-list.html

2) The ISO/IEC Directives, Part 1, Consolidated ISO Supplement, 2017, Annex SL, Appendix 2, (see www.iso.org/directives) specifies the high level structure (HLS), identical core text, common terms and core definitions for all ISO MSS. The purpose of the HLS is to help users of MSS in a particular discipline to use additional MSS in other disciplines, and to support the integration between the MSS.

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Using ISO 26000:2010 in management systems

1 Scope

This document provides guidance on using ISO 26000:2010 to organizations that have implemented one or more ISO management system standards (MSS).

It also provides guidance on how to apply a management system approach when using ISO 26000:2010.

It can be used in full or in part by an organization that has implemented a management system and/or that is using ISO 26000:2010.

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2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 26000:2010, *Guidance on social responsibility*

3 Terms and definitions

For the purpose of this document, the terms and definitions given in ISO 26000:2010 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at http://www.iso.org/obp

— IEC Electropedia: available at http://www.electropedia.org/

3.1
organization
person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.7)

Note 1 to entry: The concept of organization includes, but is not limited to sole-trader, company, corporation, firm, enterprise, authority, partnership, charity or institution, or part or combination thereof, whether incorporated or not, public or private.

Note 2 to entry: In ISO 26000:2010, 2.12, "organization" is defined as an "entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives" which "does not include government acting in its sovereign role to create and enforce law, exercise judicial authority, carry out its duty to establish policy in the public interest or honour the international obligations of the state". ISO 26000:2010, 3.3, describes how ISO 26000:2010 covers the activities of small and medium-sized organizations (SMOs).

3.2
interested party
stakeholder
person or *organization* (3.1) that can affect, be affected by, or perceive itself to be affected by a decision or activity

Note 1 to entry: In ISO 26000:2010, 2.20, "stakeholder" is defined as an "individual or group that has an interest in any decision or activity of an organization".

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3.3
requirement
need or expectation that is stated, generally implied or obligatory

Note 1 to entry: "Generally implied" means that it is custom or common practice for the organization and interested parties that the need or expectation under consideration is implied.

Note 2 to entry: A specified requirement is one that is stated, for example in documented information.

3.4
management system
set of interrelated or interacting elements of an *organization* (3.1) to establish *policies* (3.6) and *objectives* (3.7) and *processes* (3.11) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.

Note 2 to entry: The system elements include the organization's structure, roles and responsibilities, planning and operation.

Note 3 to entry: The scope of a management system may include the whole of the organization, specific and identified functions of the organization, specific and identified sections of the organization, or one or more functions across a group of organizations.

3.5
top management
person or group of people who directs and controls an *organization* (3.1) at the highest level

Note 1 to entry: Top management has the power to delegate authority and provide resources within the organization.

Note 2 to entry: If the scope of the *management system* (3.4) covers only part of an organization, then top management refers to those who direct and control that part of the organization.

3.6
policy
intentions and direction of an *organization* (3.1), as formally expressed by its *top management* (3.5)

3.7
objective
result to be achieved

Note 1 to entry: An objective can be strategic, tactical, or operational.

Note 2 to entry: Objectives can relate to different disciplines (such as financial, health and safety, and environmental goals) and can apply at different levels (such as strategic, organization-wide, project, product and *process* (3.11)).

Note 3 to entry: An objective can be expressed in other ways, e.g. as an intended outcome, a purpose, an operational criterion, as an XXX objective, or by the use of other words with similar meaning (e.g. aim, goal, or target).

Note 4 to entry: In the context of XXX management systems, XXX objectives are set by the organization, consistent with the XXX policy, to achieve specific results.

3.8
risk
effect of uncertainty

Note 1 to entry: An effect is a deviation from the expected — positive or negative.

Note 2 to entry: Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequence, or likelihood.

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Note 3 to entry: Risk is often characterized by reference to potential "events" (as defined in ISO Guide 73:2009, 3.5.1.3) and "consequences" (as defined in ISO Guide 73:2009, 3.6.1.3), or a combination of these.

Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated "likelihood" (as defined in ISO Guide 73:2009, 3.6.1.1) of occurrence.

3.9
competence
ability to apply knowledge and skills to achieve intended results

3.10
documented information
information required to be controlled and maintained by an *organization* (3.1) and the medium on which it is contained

Note 1 to entry: Documented information can be in any format and media, and from any source.

Note 2 to entry: Documented information can refer to:

— the *management system* (3.4), including related *processes* (3.11);

— information created in order for the organization to operate (documentation);

— evidence of results achieved (records).

3.11
process
set of interrelated or interacting activities which transforms inputs into outputs

3.12
performance
measurable result

Note 1 to entry: Performance can relate either to quantitative or qualitative findings.

Note 2 to entry: Performance can relate to the management of activities, *processes* (3.11), products (including services), systems or *organizations* (3.1).

3.13
monitoring
determining the status of a system, a *process* (3.11) or an activity

Note 1 to entry: To determine the status, there may be a need to check, supervise or critically observe.

3.14
measurement
process (3.11) to determine a value

3.15
audit
systematic, independent and documented *process* (3.11) for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

Note 1 to entry: An audit can be an internal audit (first party) or an external audit (second party or third party), and it can be a combined audit (combining two or more disciplines).

Note 2 to entry: An internal audit is conducted by the organization itself, or by an external party on its behalf.

Note 3 to entry: "Audit evidence" and "audit criteria" are defined in ISO 19011.

3.16
conformity
fulfilment of a *requirement* (3.3)

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3.17
nonconformity
non-fulfilment of a *requirement* (3.3)

3.18
corrective action
action to eliminate the cause of a *nonconformity* (3.17) and to prevent recurrence

3.19
continual improvement
recurring activity to enhance *performance* (3.12)

3.20
sustainability
state of the global system, including environmental, social and economic aspects, in which the needs of the present are met without compromising the ability of future generations to meet their own needs

Note 1 to entry: The environmental, social and economic aspects interact, are interdependent and are often referred to as the three dimensions of sustainability.

Note 2 to entry: Sustainability is the goal of sustainable development.

[SOURCE: ISO Guide 82:2014, 3.1]

4 Guidance on MSS for users of ISO 26000:2010

Organizations have different methods and approaches for managing their activities. Those organizations that have integrated ISO 26000:2010, Clauses 4, 5 and 6, can follow the guidance in ISO 26000:2010, Clause 7, which contains many elements of an MSS approach. Alternatively, the organization can follow the more detailed methodology in Clauses 4 to 10 of the HLS for MSS. These methods and approaches may or may not be documented. Some of these methods can conform to some of the MSS.

The HLS specifies in seven distinct clauses the key areas (including common core text) that need to be covered in any MSS (see Figure 1):

— context of the organization;

— leadership;

— planning;

— support;

— operation;

— performance evaluation;

— improvement.

Each MSS builds on the HLS by adding content and definitions specific to its discipline. MSS provide for sound risk and compliance management based on context assessment and for good linkages between strategy and operation.

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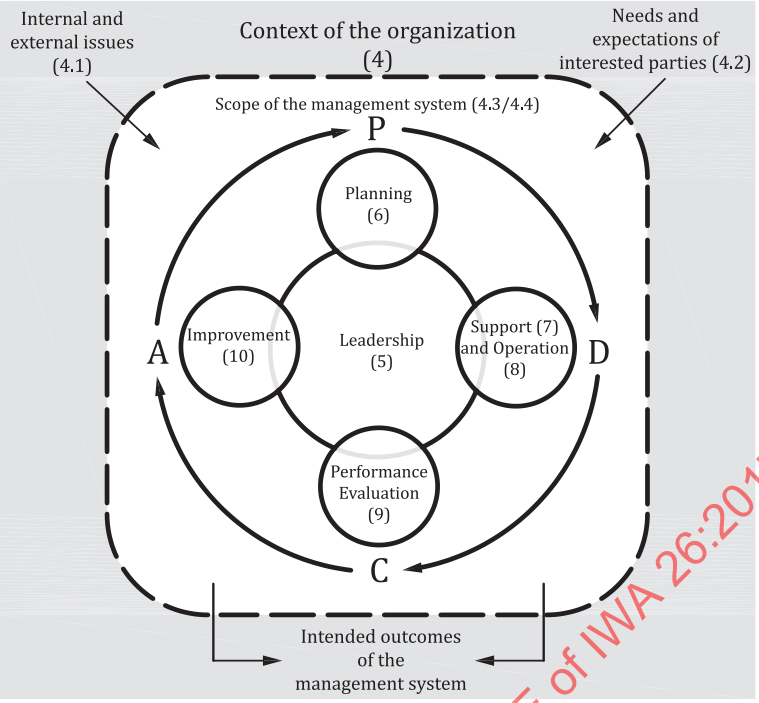

NOTE Numbers in brackets refer to the clause number in the HLS.

Figure 1 — Relationship between the HLS and the Plan-Do-Check Act (PDCA) cycle

Organizations using ISO 26000:2010 can benefit from MSS, as they introduce important structure and content.

Table 1 shows an overview of how the clauses of the HLS relate to ISO 26000:2010. Additional information is available in Annex A.

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Table 1 — Overview of how the HLS for MSS relates to ISO 26000:2010

Clauses of ISO 26000:2010	Clauses of the HLS for MSS						
	4. Context of the organization	**5. Leadership**	**6. Planning**	**7. Support**	**8. Operation**	**9. Performance evaluation**	**10. Improvement**
4. Principles of social responsibility	4.1 General 4.2 Accountability 4.3 Transparency 4.4 Ethical behaviour 4.5 Respect for stakeholder interests 4.6 Respect for the rule of law 4.7 Respect for international norms of behaviour 4.8 Respect for human rights						
5. Recognizing social responsibility and engaging stakeholders	5.1 General 5.2 Recognizing social responsibility 5.3 Stakeholder identification and engagement	5.2 Recognizing social responsibility					
6. Guidance on social responsibility core subjects	6.1 General 6.2 Organizational governance	6.2 Organizational governance	6.2 Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The environment 6.6 Fair operating practices 6.7 Consumer issues 6.8 Community involvement and development		6.2 Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The environment 6.6 Fair operating practices 6.7 Consumer issues 6.8 Community involvement and development		

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Table 1 *(continued)*

Clauses of ISO 26000:2010	Clauses of the HLS for MSS						
	4. Context of the organization	**5. Leadership**	**6. Planning**	**7. Support**	**8. Operation**	**9. Performance evaluation**	**10. Improvement**
7. Guidance on integrating social responsibility throughout an organization	7.1 General 7.2 The relationship of an organization's characteristics to social responsibility 7.3 Understanding the social responsibility of an organization 7.4 Practices for integrating social responsibility 7.5 Communication on social responsibility 7.6 Enhancing credibility regarding social responsibility	7.3 Understanding the social responsibility of an organization 7.4 Practices for integrating social responsibility throughout an organization	7.3 Understanding the social responsibility of an organization 7.4 Practices for integrating social responsibility throughout an organization 7.8 Voluntary initiatives for social responsibility	7.4 Practices for integrating social responsibility throughout an organization 7.5 Communication on social responsibility 7.6 Enhancing credibility regarding social responsibility		7.6 Enhancing credibility regarding social responsibility 7.7 Reviewing and improving an organization's actions and practices related to social responsibility	7.7 Reviewing and improving an organization's actions and practices related to social responsibility

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5 Guidance on ISO 26000:2010 for users of MSS

ISO 26000:2010 offers guidance to all types of organizations, regardless of type and size, on how to identify and manage the relevant and significant impacts of the organization on society, i.e. their contribution to current sustainable development and future sustainability. Many aspects of ISO 26000:2010 recommend systematic approaches to manage social responsibility, inspired by the Plan-Do-Check-Act (PDCA) model, but the guidance is not based on, or in line with, the HLS for MSS.

With seven principles as a starting point in ISO 26000:2010, the organization is guided through 37 environmental, social and economic issues in seven core subjects (see Figure 2) that can be relevant for improvement by the organization. In addition, ISO 26000:2010 offers guidance in management areas such as sphere of influence, international norms of behaviour, and stakeholder identification and engagement. The core subjects are governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development.

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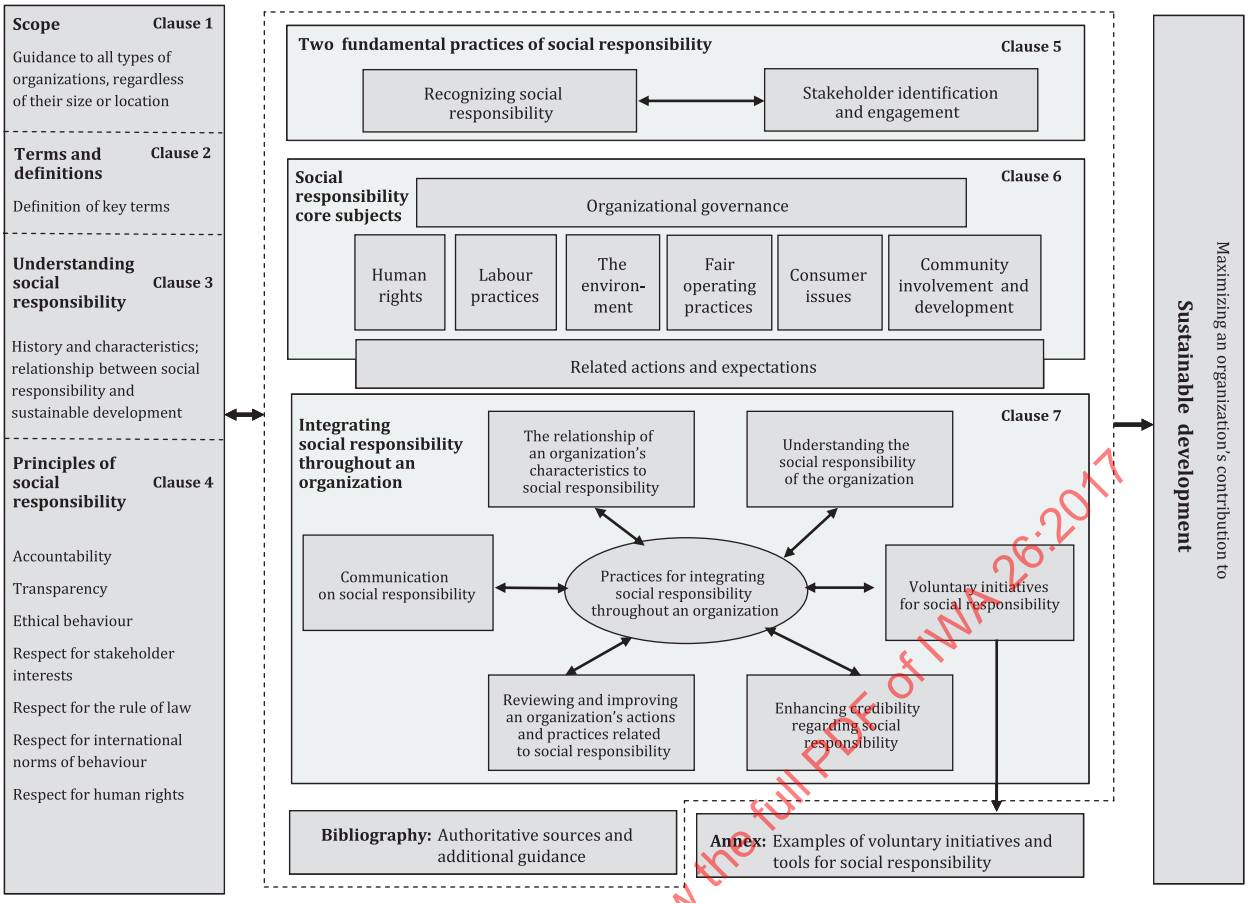

NOTE Clause numbers refer to clauses in ISO 26000:2010.

Figure 2 — Schematic overview of ISO 26000:2010

Organizations using MSS can benefit from ISO 26000:2010, as it introduces structure and content to social responsibility.

Table 2 shows an overview of how the clauses of ISO 26000:2010 relate to the HLS. Additional information is available in Annex B.

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Table 2 — Overview of how ISO 26000:2010 relates to the HLS for MSS

Clauses of the HLS for MSS	Clauses of ISO 26000:2010			
	4. Principles of social responsibility	**5. Recognizing social responsibility and engaging stakeholders**	**6. Guidance on social responsibility core subjects**	**7. Guidance on integrating social responsibility throughout an organization**
4. Context of the organization	4.1 Understanding the organization and its context	4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties 4.3 Determining the scope of the XXX management system	4.1 Understanding the organization and its context 4.3 Determining the scope of the XXX management system	4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties 4.3 Determining the scope of the XXX management system
5. Leadership			5.1 Leadership and commitment 5.2 Policy	5.1 Leadership and commitment 5.2 Policy
6. Planning		6.1 Actions to address risks and opportunities	6.1 Actions to address risks and opportunities 6.2 XXX objectives and planning to achieve them	6.1 Actions to address risks and opportunities 6.2 XXX objectives and planning to achieve them
7. Support				7.1 Resources 7.2 Competence 7.3 Awareness 7.4 Communication 7.5 Documented information
8. Operation			8.1 Operational planning and control	
9. Performance evaluation				9.1 Monitoring, measurement, analysis and evaluation 9.2 Internal audit 9.3 Management review
10. Improvement				10.1 Nonconformity and corrective action 10.2 Continual improvement

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6 Integrated management systems and ISO 26000:2010

An organization can integrate many MSS into their management system. The main advantage of this is the holistic application of interrelated systems. Integrated management systems have been used for many years. Applying the principles and processes detailed in MSS (e.g. ISO 9001, ISO 14001, ISO/IEC 27001, ISO 45001) within the framework of an integrated management system can work well, as many elements are similar.

ISO 26000:2010 offers guidance on actions and expectations related to management aspects such as engaging stakeholders, acting in the sphere of influence and handling international norms of behaviour.

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It also widens the operational aspects to encompass labour practices, consumer issues, governance, environment, human rights, fair operating practices, and community involvement and development. International Standards, including MSS, have already been developed in the areas of many of these individual disciplines, including anti-bribery, health and safety, consumer issues and the environment.

ISO 26000:2010 can be used to further develop and/or improve an integrated management system through guidance on the most relevant and significant impacts the organization has on sustainable development, as well as potential impacts on the organization.

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Annex A
(informative)

Main linkages between ISO 26000:2010 and the HLS for MSS

Table A.1 shows the main linkages between the main clauses of ISO 26000:2010 and the most important correlating clauses of the HLS for MSS. Users of ISO 26000:2010 can integrate social responsibility practices into the management system of the organization where these clauses of the HLS are addressed.

Table A.1 — Main linkages between ISO 26000:2010 and the HLS for MSS

Clauses of ISO 26000:2010	Clauses of the HLS for MSS
1. Scope	1. Scope
	2. Normative references
2. Terms and definitions	3. Terms and definitions
3. Understanding social responsibility 4. Principles of social responsibility	4. Context of the organization
4.1 General	4.1 Understanding the organization and its context
4.2 Accountability	4.1 Understanding the organization and its context 5. Leadership 5.1 Leadership and commitment
4.3 Transparency	4.1 Understanding the organization and its context 5.1 Leadership and commitment
4.4 Ethical behaviour	4.1 Understanding the organization and its context 5.1 Leadership and commitment
4.5 Respect for stakeholder interests	4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties 5.1 Leadership and commitment
4.6 Respect for the rule of law	4.1 Understanding the organization and its context 5.1 Leadership and commitment
4.7 Respect for international norms of behaviour	4.1 Understanding the organization and its context 5.1 Leadership and commitment
4.8 Human rights	4.1 Understanding the organization and its context 5.1 Leadership and commitment
5. Recognizing social responsibility and engaging stakeholders	4. Context of the organization 5. Leadership
5.1 General	4.1 Understanding the organization and its context
5.2 Recognizing social responsibility	4.1 Understanding the organization and its context 5.1 Leadership and commitment
5.2.1 Impacts, interests and expectations	4.1 Understanding the organization and its context
5.2.2 Recognizing the core subjects and relevant issues of social responsibility	5.1 Leadership and commitment
5.2.3 Social responsibility and an organization's sphere of influence	4.3 Determining the scope of the XXX management system

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Table A.1 *(continued)*

Clauses of ISO 26000:2010	Clauses of the HLS for MSS
5.3 Stakeholder identification and engagement	4.2 Understanding the needs and expectations of interested parties
6. Guidance on social responsibility core subjects	4. Context of the organization 5. Leadership 6. Planning 8. Operation
6.1 General	4.1 Understanding the organization and its context 4.3 Determining the scope of the XXX management system
6.2 Organizational governance	4.1 Understanding the organization and its context 5. Leadership 6. Planning 8.1 Operational planning and control
6.2.1 Overview of organizational governance	5.1 Leadership and commitment
6.2.2 Principles and considerations	4.4 XXX management system 5.1 Leadership and commitment
6.2.3 Decision making processes and structures	5.2 Policy 5.3 Organizational roles, responsibilities and authorities 6. Planning
6.3 Human rights	6. Planning 8.1 Operational planning and control
6.4 Labour practices	6. Planning 8.1 Operational planning and control
6.5 The environment	6. Planning 8.1 Operational planning and control
6.6 Fair operating practices	6. Planning 8.1 Operational planning and control
6.7 Consumer issues	6. Planning 8.1 Operational planning and control
6.8 Community involvement and development	6. Planning 8.1 Operational planning and control
7. Guidance on integrating social responsibility throughout an organization	4. Context of the organization 5. Leadership 6. Planning 7. Support 9. Performance evaluation 10. Improvement
7.1 General	4.4 XXX management system
7.2 The relationship of an organization's characteristics to social responsibility	4.1 Understanding the organization and its context 4.3 Determining the scope of the XXX management system

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Table A.1 *(continued)*

Clauses of ISO 26000:2010	Clauses of the HLS for MSS
7.3 Understanding social responsibility of an organization	4.1 Understanding the organization and its context 4.2 Understanding the needs and expectations of interested parties
7.3.1. Due diligence	6.1 Actions to address risks and opportunities
7.3.2 Determining significance of core subjects and issues to an organization	6.1 Actions to address risks and opportunities
7.3.3 An organization's sphere of influence	4.3 Determining the scope of the XXX management system
7.3.4. Establishing priorities for addressing issues	5.2 Policy 6.2 XXX objectives and planning to achieve them
7.4 Practices for integrating social responsibility throughout an organization	4.4 XXX Management system 7.2 Competence
7.4.1 Raising awareness and building competency for social responsibility	7.3 Awareness
7.4.2 Setting the direction of an organization for social responsibility	5.1 Leadership and commitment 5.2 Policy
7.4.3 Building social responsibility into an organization's governance, systems and procedures	4.4 XXX management system 6.2 XXX objectives and planning to achieve them 7.1 Resources
7.5 Communication on social responsibility	7.4 Communication
7.5.1 The role of communication in social responsibility	7.4 Communication
7.5.2 Characteristics of communication relating to social responsibility	7.4 Communication
7.5.3 Types of communication on social responsibility	7.4 Communication
7.5.4 Stakeholder dialogue on communication about social responsibility	4.2 Understanding the needs and expectations of interested parties 7.4 Communication
7.6 Enhancing credibility regarding social responsibility	7.5 Documented information
7.6.1 Methods of enhancing credibility	7.4 Communication 7.5 Documented information 9. Performance evaluation
7.6.2 Enhancing the credibility of reports and claims about social responsibility	7.4 Communication 7.5 Documented information 9. Performance evaluation
7.6.3 Resolving conflicts or disagreements on organization and its stakeholders	4.2 Understanding the needs and expectations of interested parties
7.7 Reviewing and improving an organization's actions and practices related to social responsibility	9. Performance evaluation 10. Improvement
7.7.1 General	9.1 Monitoring, measurement, analysis and evaluation 9.3 Management review
7.7.2 Monitoring activities on social responsibility	9.1 Monitoring, measurement, analysis and evaluation 9.2 Internal audit
7.7.3 Reviewing an organization's progress and performance on social responsibility	9.3 Management review

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Table A.1 *(continued)*

Clauses of ISO 26000:2010	Clauses of the HLS for MSS
7.7.4 Enhancing the reliability of data and information collection and management	9.1 Monitoring, measurement, analysis and evaluation 9.3 Management review 10.1 Nonconformity and corrective action
7.7.5 Improving performance	10.2 Continual improvement
7.8 Voluntary initiatives for social responsibility	6. Planning

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Annex B
(informative)

Main linkages between the HLS for MSS and ISO 26000:2010

Table B.1 shows the main linkages between the main clauses of the HLS for MSS and the most important correlating clauses of ISO 26000:2010. Users of MSS can integrate social responsibility practices into the management system of the organization by addressing these clauses of ISO 26000:2010.

Table B.1 — Main linkages between the HLS for MSS and ISO 26000:2010

Clauses of the HLS for MSS	Clauses of ISO 26000:2010
1. Scope	1. Scope
2. Normative references	
3. Terms and definitions	2. Terms and definitions
4. Context of the organization	4. Principles of SR 5. Recognizing social responsibility and engaging stakeholders 6. Guidance on social responsibility core subjects 7. Guidance on integrating social responsibility throughout an organization
4.1 Understanding the organization and its context	4.1 General 4.2 Accountability 4.3 Transparency 4.4 Ethical behaviour 4.5 Respect for stakeholder interests 4.6 Respect for the rule of law 4.7 Respect for international norms of behaviour 4.8 Respect for human rights 5.1 General 5.2 Recognizing social responsibility 5.2.1 Impacts, interests and expectations 6.1 General 6.2 Organizational governance 7.2 The relationship of an organization's characteristics to social responsibility 7.3 Understanding the social responsibility of an organization
4.2 Understanding the needs and expectations of interested parties.	4.5 Respect for stakeholder interests 5.3 Stakeholder Identification and Engagement 7.3 Understanding the social responsibility of an organization 7.5.4 Stakeholder dialogue on communication about social responsibility 7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders

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Table B.1 *(continued)*

Clauses of the HLS for MSS	Clauses of ISO 26000:2010
4.3 Determining the scope of the XXX management system	5.2.3 Social responsibility and an organization's sphere of influence 6.1 General 7.2 The relationship of an organization's characteristics to social responsibility 7.3.3 An organization's sphere of influence
4.4 XXX management system	6.2.2 Principles and considerations 7.1 General 7.4 Practices for integrating social responsibility throughout an organization 7.4.3. Building social responsibility into an organization's governance, systems and procedures
5. Leadership	4.2 Accountability 5. Recognizing social responsibility and engaging stakeholders 6. Guidance on social responsibility core subjects 6.2 Governance 7. Guidance on integrating social responsibility throughout an organization
5.1 Leadership and commitment	4.2 Accountability 4.3 Transparency 4.4 Ethical behaviour 4.5 Respect for stakeholder interests 4.6 Respect for the rule of law 4.7 Respect for international norms of behaviour 4.8 Respect for human rights 5.2 Recognizing social responsibility 5.2.2 Recognizing the core subjects and relevant issues of social responsibility 6.2.1 Overview of organizational governance 6.2.2 Principles and considerations 7.4.2 Setting the direction of an organization for social responsibility
5.2 Policy	6.2.3 Decision making processes and structures 7.3.4 Establishing priorities for addressing issues 7.4.2 Setting the direction of an organization for social responsibility
5.3 Organizational roles, responsibilities and authorities	6.2.3. Decision-making processes and structures

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