INTERNATIONAL WORKSHOP AGREEMENT

N17

IWA 26
Draft 4 (May 15, 2017)

Using ISO 26000:2010 *Guidance on social responsibility* together with ISO management system standards

ISO/IWA 26, Draft 4

Contents

28 **Foreword**

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

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

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

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

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

50 IWA 26 was approved at a workshop held by Swedish Standards Institute (SIS) and the Tanzania Bureau
51 of Standard (TBS) in London, UK, May 2017.

52 # Introduction

53 This document is aimed at helping organizations apply ISO 26000:2010 Guidance on Social Responsibility
54 within a management system based on an ISO management system standard (MS standards)[1] which has
55 been drafted using the High Level Structure (HLS) for ISO MS standards. It also helps the users of ISO
56 26000 to better understand the ISO management system approach in their work on social responsibility.
57
58 The intended benefits to an organization of using this document are:
59   a) to improve the performance of a management system by incorporating social responsibility
60   guidance and;
61   b) to improve social responsibility performance by using a structured management system
62   approach.
63
64 The value of using this document is that it enhances an organization's contribution to sustainable
65 development through the synergies of applying social responsibility guidance with a management system
66 approach.
67
68 Many organizations around the world have chosen one of the ISO management system standards to
69 manage areas such as anti-bribery, energy, environment, food safety, information security and quality.
70 These standards have many parts in common, for example understanding the organization and its
71 context, stakeholder engagement and continual improvement. There are believed to be more than 1,5
72 million management systems in place that are certified to one of the ISO management systems standards.
73
74 In 2012 the ISO Directives that govern all standardization work in ISO were updated with an annex called
75 Annex SL that describes what fundamental clauses, texts and definitions are to be included in any ISO
76 management system standard produced thereafter. This alignment was done to help users of ISO
77 management systems in any discipline to use additional management system standards in other
78 disciplines, and to support the integration between them.
79
80 An organization's management system can be supported by different types of ISO standards, for example:
81
82   –   specifications, e.g. ISO 9001 (quality) and ISO 22000 (food);
83   –   guidance e.g. ISO 26000 (social responsibility) and ISO 19011 (auditing).
84
85 Published before the HLS, ISO 26000:2010 Guidance on social responsibility provides practical guidance
86 on integrating social responsibility into an organization thereby contributing to sustainable
87 development. The standard contains recommendations and is not a management system standard with
88 requirements. ISO 26000 offers guidance on how to build an organizational culture of social
89 responsibility and this benefits the use of management systems. Clause 7 of ISO 26000 (Guidance on
90 integrating social responsibility throughout the organization) is structured around the fundamentals of
91 a management system standard and continual improvement.
92
93 This document is not intended to provide guidance on implementing a management system in general,
94 contains no requirements, and should not be seen as a summary of ISO 26000.
95
96 The main guidance of this document is found in clauses 4-6 and the appendices:
97   a) Clause 4 provides guidance for readers most familiar with ISO 26000, explaining HLS based MSS
98   and how this relates to ISO 26000;
99   b) Clause 5 provides guidance for readers most familiar with HLS based MSS, explaining the
100   guidance given in ISO 26000 and how it relates to HLS;
101   c) Clause 6 describes how integrated management systems and ISO 26000 can be used together;

---

[1] https://www.iso.org/management-system-standards-list.html

102   d)   Annex A presents the main linkages between the clauses of ISO 26000 and those of HLS, to help
103   the users of ISO 26000 to utilize the HLS structure;
104   e)   Annex B presents the main linkages between the clauses of HLS and those of ISO 26000, to help
105   the users of HLS to utilize the ISO 26000 guidance.

106

Using ISO 26000:2010 *Guidance on social responsibility* together with ISO management system standards

1 Scope

This document provides guidance to organizations that use one or more ISO management system standards based on the High Level Structure (HLS), on how to use ISO 26000:2010.

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

It can be used in full or in part by an organization with a management system and/or using ISO 26000.

2 Normative references

The following reference documents relate to the application 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

ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 8th edition 2017, Annex SL (this document sets the High Level Structure for an ISO management system standard)

3 Terms and definitions

For the purpose of this document, the terms and definitions given in ISO 26000:2010, the HLS (ISO Directives, Part 1, Annex SL) and the following terminological databases for use in standardization 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
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 HLS based ISO management system standards for users of ISO 26000

Organizations have different methodologies and approaches for managing their activities. Those organizations that have integrated Clauses 4, 5 and 6 of ISO 26000 can follow the guidance in Clause 7 of ISO 26000 which contains many elements of an ISO management system approach. Alternatively, the organization can follow the more detailed methodology in High Level Structure (HLS), Clauses 4 to 10. These methods and approaches may or may not be documented. Some of these methods can conform with some of the ISO management system standards (MS standards).

The HLS for ISO MS standards specifies the key areas and common text that need to be included in any ISO MS standard. These areas include the seven clauses on the context of the organization, leadership, planning, support, operation, performance evaluation, and improvement (see Figure 1). Each ISO MS standard builds on the HLS by adding content and definitions specific to its discipline. HLS based MS standards provide for sound risk and compliance management based on context assessment and for good linkages between strategy and operation.
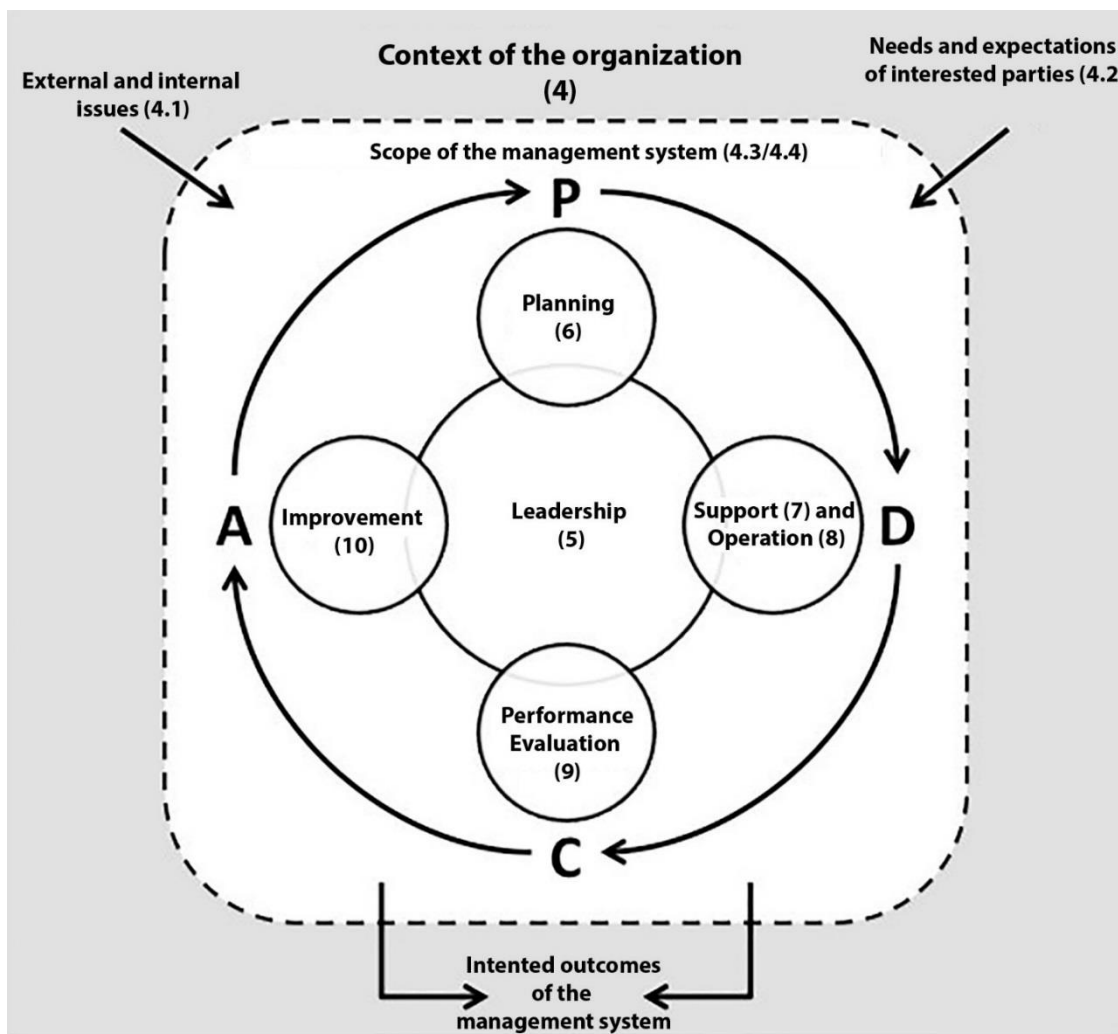
NOTE   Numbers in brackets refer to the clause number in HLS.

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

155 Organizations using ISO 26000 can benefit from the HLS based MS standard as they introduce important
156 structure and content.
157
158 Table 1 shows an overview of how the clauses of HLS relate to ISO 26000; additional information is in
159 Annex A.
160
161
162 **Table 1 — Overview of how HLS relates to ISO 26000**

HLS / ISO 26000	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		

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

163

164

165   **5   ISO 26000 guidance for users of HLS based management system standards**

166   ISO 26000 offers guidance to all types of organizations, regardless of type and size, on how to identify
167   and manage the relevant and significant impacts of the organization on society, i.e. their contribution to
168   current sustainable development and thus future sustainability. Many parts of the standard recommend
169   systematic approaches to manage social responsibility, inspired by the PDCA-model (plan-do-check-act),
170   but the guidance is not based on or in line with the HLS.

171   With 7 principles as a starting point in ISO 26000 the organization is guided through 37 environmental,
172   social and economic issues in 7 core subjects (see Figure 3) that can be relevant for improvement by the
173   organization. In addition, the standard offers guidance in management areas such as sphere of influence,
174   international norms of behaviour, and stakeholder identification and engagement. The core subjects are
175   governance, human rights, labour practices, the environment, fair operating practices, consumer issues,
176   and community involvement and development.

177
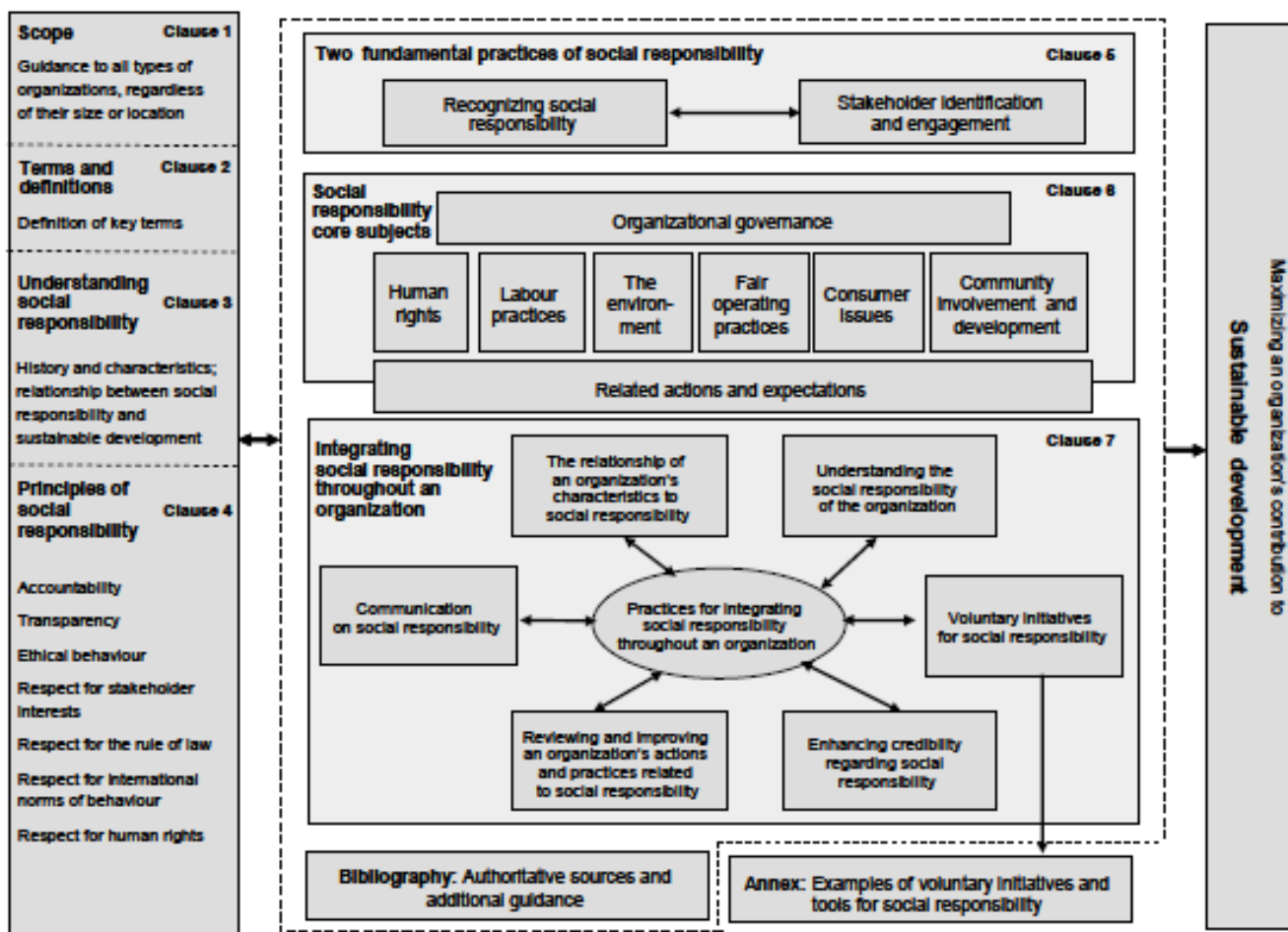
179   **Figure 2 — Schematic overview of ISO 26000:2010**
180

181   Organizations using HLS based MS standards can benefit from ISO 26000:2010 as it introduces structure
182   and content to social responsibility.

183   Table 2 shows an overview of how the clauses of ISO 26000 relate to HLS; additional information is in
184   Annex B.
185

186
187
Table 2 — Overview of how ISO 26000 relates to HLS

HLS \ ISO 26000	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

188

189

6   Integrated management systems and ISO 26000

An organization can integrate many ISO management system standards (MS standards) 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 MS standards such as ISO 9001 (quality), ISO 14001 (environmental), ISO 27001 (information security) and ISO/DIS 45001 (occupational health and security) within the framework of an integrated management system can work well, as many elements are similar.

ISO 26000 is not a MS standard but offers guidance on actions and expectations related to management aspects such as stakeholder engagement, acting in the sphere of influence and handling international norms of behaviour. It also widens the operational aspects to encompass labour practices, consumer issues, governance, environment, human rights, fair operating practices, and community involvement and development. In many of these individual disciplines, e.g. anti-bribery, health and safety, consumer issues, and environment, ISO already offers management standards, MS standards and technical standards for use by organizations.

ISO 26000 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.

208

209

210 **Annex A**
211 **(informative)**
212
213 **The main linkages between ISO 26000 and High Level Structure**

214 **A.1   Linkages**

215 The table below presents the main linkages between the clauses of ISO 26000:2010 and those of High
216 Level Structure (HLS) to help the users of ISO 26000 to utilize the HLS structure.

217 The left-hand column contains first and second layer clauses of ISO 26000, and a few additional sub
218 clauses where relevant. Examples of the most important correlating clauses of the HLS are presented in
219 the right-hand column. Users of ISO 26000 can integrate social responsibility practices into the
220 management system of the organization where these HLS clauses are addressed.

ISO 26000	High Level Structure
1. Scope	**1. Scope**
2. Terms and definitions	**2. Terms and definitions**
3. Understanding social responsibility	**3. Normative references**
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 behavior	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 behavior	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

ISO 26000	High Level Structure
	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
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**

ISO 26000	High Level Structure
	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
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

ISO 26000	High Level Structure
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
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

221

222 **Annex B**
223 **(informative)**
224
225 **The main linkages between High Level Structure and ISO 26000**

226 **B.1 Linkages**

227 The table below presents the main linkages between the clauses of HLS and those of ISO 26000:2010 to
228 help the users of HLS to utilize the ISO 26000 guidance.

229 The left-hand column contains first and second layer clauses of the High Level Structure (HLS). Examples
230 of the most important correlating clauses of ISO 26000 are presented in the right-hand column. Users of
231 HLS based management system standards can integrate social responsibility practices into the
232 management system of the organization by addressing these ISO 26000 clauses.

233

High Level Structure	ISO 26000
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 behavior 4.5 Respect for stakeholder interests 4.6 Respect for the rule of law 4.7 Respect for international norms of behavior 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

High Level Structure	ISO 26000
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
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 behavior
	4.5 Respect for stakeholder interests
	4.6 Respect for the rule of law
	4.7 Respect for international norms of behavior
	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

High Level Structure	ISO 26000
	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
6. Planning	**6. Guidance on social responsibility throughout an organization** **6.2. Organizational governance** **6.2.3 Decision-making processes and structures** **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** **7.8 Voluntary initiatives for social responsibility**
6.1 Actions to address risks and opportunities	7.3.1 Due diligence 7.3.2 Determining relevance and significance of core subjects and issues to an organization
6.2 XXX objectives and planning to achieve them	7.3.4 Establishing priorities for addressing issues 7.4.3 Building social responsibility into an organization's governance, systems and procedures
7. Support	**7. Guidance on integrating social responsibility throughout an organization**
7.1 Resources	7.4.3 Building social responsibility into an organization's governance, systems and procedures
7.2 Competence	7.4 Practices for integrating social responsibility throughout an organization
7.3 Awareness	7.4.1 Raising awareness and building competency for social responsibility
7.4 Communication	7.5 Communication on social responsibility 7.6.1 Methods of enhancing credibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
7.5 Documented information	7.6.1 Methods of enhancing credibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
8. Operation	**6. Guidance on social responsibility core subjects**
8.1 Operational planning and control	6.2. Organizational governance 6.3 Human rights 6.4 Labour practices 6.5 The environment

High Level Structure	ISO 26000
	6.6 Fair operating practices
	6.7 Consumer issues
	6.8 Community involvement and development
9. Performance evaluation	**7.6.1 Methods of enhancing credibility**
	7.6.2 Enhancing the credibility of reports and claims about social responsibility
	7.7 Reviewing and improving an organization's actions and practices related to social responsibility
9.1 Monitoring, measurement, analysis and evaluation	7.7.1 General
	7.7.2 Monitoring activities on social responsibility
	7.7.4 Enhancing the reliability of data and information collection and management
9.2 Internal audit	7.7.2 Monitoring activities on social responsibility
9.3 Management review	7.7.1 General
	7.7.3 Reviewing an organization's progress and performance on social responsibility
	7.7.4 Enhancing the reliability of data and information collection and management
10. Improvement	**7.7 Reviewing and improving an organization's actions and practices related to social responsibility**
10.1 Nonconformity and corrective action	7.7.4 Enhancing the reliability of data and information collection and management
10.2 Continual improvement	7.7.5 Improving performance

234

Bibliography

235

236 [1]   ISO 26000:2010, Guidance on social responsibility

237 [2]   ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 8th
238   edition 2017, Annex SL
239   http://isotc.iso.org/livelink/livelink?func=ll&objId=4230452&objAction=browse&sort=subtype

240 [3]   ISO Guide 82:2014, *Guidelines for addressing sustainability in standards*
241   http://iso26000.info/wp-content/uploads/2016/04/ISO_Guide_82_2014E_new_format.pdf

242 [4]   ISO Management system standards, ISO
243   https://www.iso.org/management-system-standards-list.html