Auditing Association of Canada
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Inspiring Generations – Managing Risk

ISO 26000 and Standards for Social Responsibility and Sustainable Development

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Objective

1. ISO 26000 Social Responsibility: Why?

2. ISO 26000 and ISO 14001, OHSAS 18001, GRI and AA 1000 Assurance Standard

3. Verification instead of Certification

4. ISO 26000 in use

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1. Professional Engineer and Certified Management Consultant

2. President, BRI International Inc. since 1985
   - ″ Governance and Risk Management Systems for CSR and Sustainability in private and public sector organizations
   - ″ Training management consultants in Brazil, Canada, China, Costa Rica, Jamaica, India, Mexico, Nigeria and Trinidad and Tobago
   - ″ CSA and Quality Management Institute

3. Teaching Ethics and Sustainability in Canada and Mexico
   - ″ Ryerson, Toronto, Waterloo and Seneca College

4. Volunteer Member:
   - ″ Climate Change Adaptation, Ethical Investment, First Nations Sustainable Development, Responsible Mining, Interfaith Dialogue and Social Justice
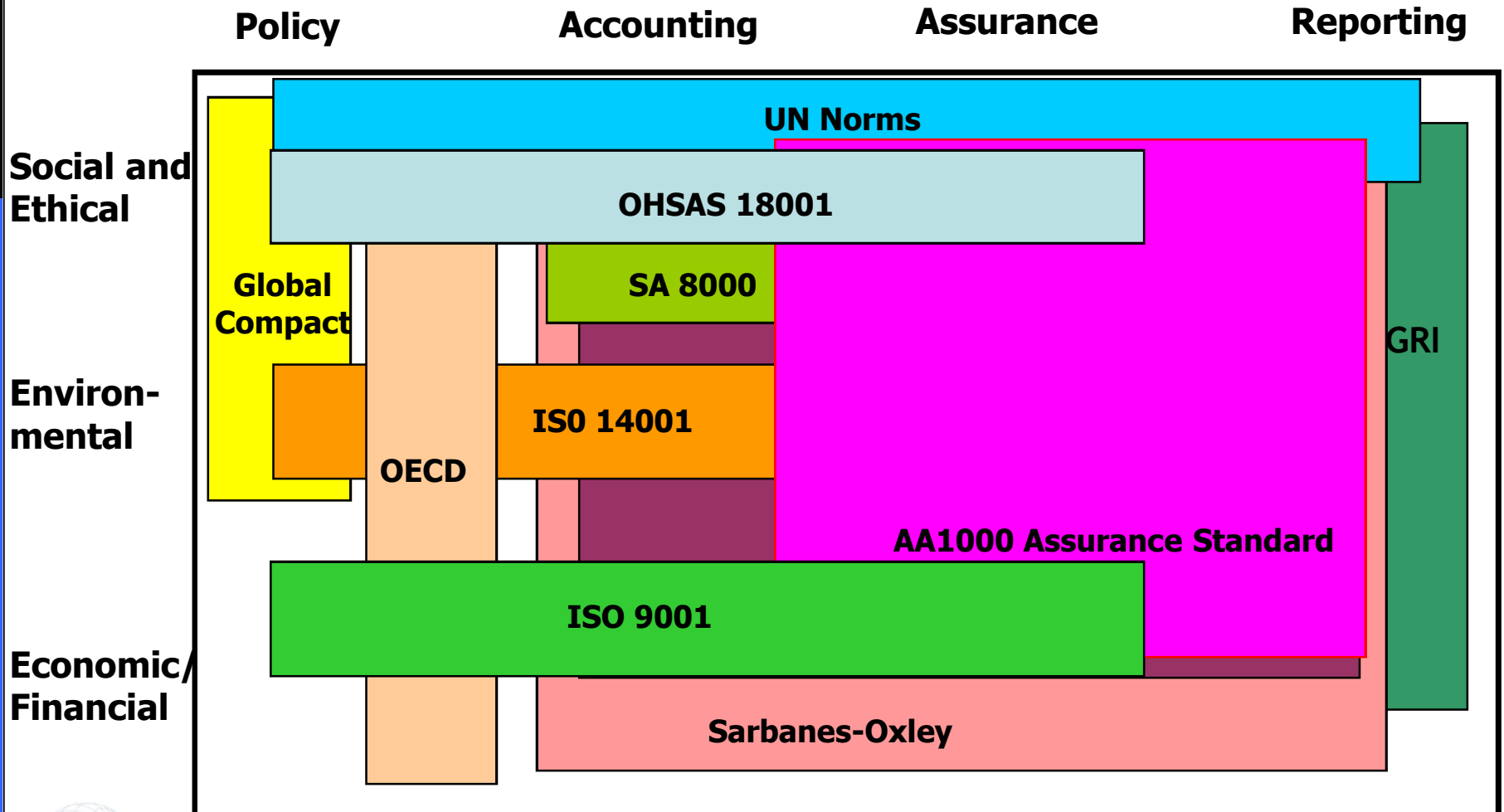
CSR and Sustainability Standards in 2004
(Based on experience in Canada, Brazil and India)

	SR instruments typically used in a process for CSR and included in ISO 26000	Usage	Extent of Usage		
	Leadership, Vision and Strategy	Not Used	Used	Used by All Facilities	Sup-pliers
1.	OECD Guidelines for Multinational Enterprises on Business Ethics				
2.	United Nations (UN) Global Compact				
3.	UN Millennium Development Goals				
4.	IFC Performance Standards on Social and Environmental Sustainability				
Integrated Management System					
5.	ISO 14001 Environmental management System				
6.	ISO 9001 based Quality Management System				
7.	• ILO-OSH Guidelines on OS&H Management Systems or • OHSAS 18001 (BSI)				
8.	SA 8000 Social Accountability Management System				
Stakeholder Engagement					
9.	AccountAbility (AA1000)				
Sustainability Reporting					
10.	Global Reporting Initiative (GRI)				
11.	AA 1000 Assurance Standard				

ISO 26000 Social Responsibility

CSR and Sustainability Standards in 2004
(Based on experience in Canada, Brazil and India)

Policy · Accounting · Assurance · Reporting

Social and Ethical

Environ-mental

Economic/Financial

UN Norms
OHSAS 18001
Global Compact
SA 8000
OECD
ISO 14001
GRI
AA1000 Assurance Standard
ISO 9001
Sarbanes-Oxley

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Source: WBCSD +
ISO 9001, Enron

The Objective: Ethical and Socially Responsible behaviour

″ Who is not ethical?

″ Timeless and and universal?

Emily Murphy 1929

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THE GOLDEN RULE

BAHA'I FAITH
Lay not on any soul a load that you would not wish to be laid upon you, and desire not for anyone the things you would not desire for yourself
Baha'u'llah, Gleanings

HINDUISM
This is the sum of duty: do not do to others what would cause pain if done to you
Mahabharata 5:1517

BUDDHISM
Treat not others in ways that you yourself would find hurtful
Udana-Varga 5.18

CONFUCIANISM
One word which sums up the basis of all good conduct... loving kindness. Do not do to others what you do not want done to yourself
Confucius, Analects 15.23

ISLAM
Not one of you truly believes until you wish for others what you wish for yourself
The Prophet Muhammad, Hadith

TAOISM
Regard your neighbour's gain as your own gain, and your neighbour's loss as your own loss
T'ai Shang Kan Ying P'ien, 213-218

JUDAISM
What is hateful to you, do not do to your neighbour. This is the whole Torah; all the rest is commentary
Hillel, Talmud, Shabbat 31a

SIKHISM
I am a stranger to no one; and no one is a stranger to me. Indeed, I am a friend to all
Guru Granth Sahib, pg. 1299

JAINISM
One should treat all creatures in the world as one would like to be treated
Mahavira, Sutrakritanga

CHRISTIANITY
In everything, do to others as you would have them do to you; for this is the law and the prophets
Jesus, Matthew 7:12

ZOROASTRIANISM
Do not do unto others whatever is injurious to yourself
Shayast-na-Shayast 13.29

NATIVE SPIRITUALITY
We are as much alive as we keep the earth alive
Chief Dan George

UNITARIANISM
We affirm and promote respect for the interdependent web of all existence of which we are a part
Unitarian principle

scarboro missions

±Do to others
what you would
want them to do to
you

and do not do
to others what you
would not want
them to do to youq

(Corporate) Social Responsibility
(ISO 26000 SR: 2010)

±Accepting responsibility for the impacts of your decisions and activities on society and the environment, through transparent and **ethical behaviour** that:

" is consistent with sustainable development and the welfare of society

" takes into account the expectations of stakeholders

" is in compliance with applicable law and consistent with international norms of behaviour and

" is integrated throughout the organizationq

How to

Identify the Organization's Social Responsibility (cl. 7.3)

Identify the expectations of society and stakeholders and the issues that might arise related to the activities and the core subjects:

Identify the activities of the organization itself and of the organizations within its sphere of influence	Considering Stakeholders in sphere of influence:						
	1. Determine which of the following core subjects and issues might arise when the organization and others within the value chain carry out these activities, taking into account all relevant legislation						
	2. Identify the societal expectations of responsible behaviour concerning these impacts						
	3. Examine the range of ways in which the organization's decisions and activities can cause impacts on stakeholders and on sustainable development						
	4. Identify issues related to core subjects						
Activities	Organizational governance	Human rights	Labour practices	Environment	Fair operating practices	Consumer issues	Community involvement and development

ISO 26000 Social Responsibility Objective

1. ISO agreement with ILO, UN Global Compact, OECD

2. Consistent with international treaties and conventions and existing ISO standard, UN Declarations and ILO

3. Over 175 international SR instruments in Bibliography,

4. Over 500 experts in SR from over 100 countries

5. First time ISO used a ±balanced stakeholder approachq industry, labour, government, NGOs, consumers, others

6. Practical guidance on:

   . Operationalizing Social Responsibility

   . Identifying and engaging with stakeholders, and

   . Enhancing credibility of reports and claims about SR

McDonalds

Example: Standards in ISO 26000

6.5.1.2 The environment and social responsibility

Relevant technical tools, such as standards from the ISO14000 series of standards [7][8][9][10][11][12][13][14][15][16][17][18][19][20][21][22][23][24][25][26][27][28][29][30][31][32][33], can be used as an overall framework to assist an organization in addressing environmental issues in a systematic manner and should be considered when evaluating environmental performance, quantifying and reporting greenhouse gas emissions, and in life cycle assessment, design for the environment, environmental labeling and environmental communication.

Beyond 14001

ISO 26000 Bibliography: 175 References

[7]   ISO 14001, *Environmental management systems — Requirements with guidance for use*

[8]   ISO 14004, *Environmental management systems — General guidelines on principles, systems and support techniques*

[9]   ISO 14005, *Environmental management systems — Guidelines for the phased implementation of an environmental management system, including the use of environmental performance evaluation*

[10]   ISO 14006, *Environmental management systems — Guidelines for incorporating ecodesign*

[11]   ISO 14015, *Environmental management — Environmental assessment of sites and organizations (EASO)*

[12]   ISO 14020, *Environmental labels and declarations — General principles*

[13]   ISO 14021, *Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling)*

[14]   ISO 14024, *Environmental labels and declarations — Type I environmental labelling — Principles and procedures*

[15]   ISO 14025, *Environmental labels and declarations — Type III environmental declarations — Principles and procedures*

[16]   ISO 14031, *Environmental management — Environmental performance evaluation — Guidelines*

[17]   ISO 14040, *Environmental management — Life cycle assessment — Principles and framework*

[18]   ISO 14044, *Environmental management — Life cycle assessment — Requirements and guidelines*

[19]   ISO 14045[1], *Environmental management — Eco-efficiency assessment of product systems — Principles, requirements and guidelines*

[20]   ISO/TR 14047, *Environmental management — Life cycle impact assessment — Examples of application of ISO 14042*

Implementing Social Responsibility: Phases
(ISO 26000 SR with experience from Canada, Brazil and India)

Integrating Social Responsibility Throughout the Organization (ISO 26000 cl.7)	
1	The Sustainability Implementation Team
2	Understanding the Social Responsibility of your organization
3	Identifying practices for integrating Social Responsibility throughout your organization: **ISO 9001, ISO 14001, OHSAS 18001**
4	Stakeholder engagement
5	Communicating on Social Responsibility
6	Enhancing credibility of your Social Responsibility claims including verification: **GRI**
7	Reviewing and improving your actions and practices for Social Responsibility

Phase 2: Understanding your SR
(ISO 26000: 2010)

1. Due diligence is a comprehensive, proactive process to **identify** the actual and potential negative social, environmental and economic **impacts** of an organization's decisions and activities, with the aim of **avoiding and mitigating those impacts**

2. Also entails **influencing the behaviour of others**, where they are the cause of actual and potential negative impacts in which the organization may be implicated

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GRI

Phase 6: Enhancing Credibility of SR Claims
Verification vs Certification…

1. ISO 26000 is ±*neither intended nor appropriate for certification purposes'*

2. But: it is intended for ±verificationqof claims about SR

3. Clause *'7.5.3*qon communication with stakeholders says: ±*the organization's activities can be verified through internal review and assurance or verified by external assurance'*

4. The verification process could also include reporting conformance to the reporting guidelines of an external organization such as those outlined in the Annex to ISO 26000 *the GRI and AA1000 Assurance Standard*

Internal verification

Examples of ISO 26000:2010 in Use

1. Universities: Ryerson, Toronto, Waterloo and Seneca College and Universidad: Autonoma Metropolitana, De la Salle Bajio, Guanajuato, Celaya, Iberoamericana, : 2006
2. Ontario Power Generation and DeBeers Canada: 2007
3. Canadian Electricity Association: 2008
4. Vancouver Olympic Games 2010
5. CSA Z2010 Sustainable Event standard: 2009
6. PDAC Responsible Exploration and Mining: 2009
7. Canadian Climate Change Adaptation Project: 2009
8. Socially Responsible Investing (SRI): 2010
9. Mexico Canada Responsible Mining Network: 2012

Leadership

So…

1. If everyone is ethical, thenõ ?

2. Roadmap to be ethical and socially responsible?

3. Get copy of ISO 26000 SR

    . http://search.scc.ca/

    . bob@bri.ca

4. Benchmark your process against ISO 26000

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March with