OCCUPATIONAL HEALTH AND SAFETY (OSH)
WELLBEING AND CORPORATE SOCIAL RESPONSIBILITY (CSR)

This paper explores the growing influence of the Corporate Social Responsibility (CSR) agenda on companies and looks at the position of occupational health and wellbeing within it.

Political background
1. Corporate Social Responsibility (CSR) affects all employers’ organisations and their members. It is a complex issue with many stakeholders, facets and impacts. In more and more forums around the world, CSR is heading the agenda of groups ranging from NGOs and academics, to governments and companies. There are major debates within the European Union, at the UN High Commission on Human Rights (UNHCHR), the International Organization for Standardization (ISO), and the ILO World Commission on the Social Dimension of Globalization. The European Commission has financed the development of guides on implementing the UN Guiding Principles on Business and Human Rights specifically for the Oil and Gas, the ICT and the Employment and Recruitment Agencies sectors. The guides, elaborated by the Institute for Human Rights and Business (IHRB) and Shift, are now available and can be downloaded via the following link: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/human-rights/

2. Usefully the European Commission defines CSR as: "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis."

CSR AND COMPETITIVENESS
3. The EU Commission and others believe that Corporate Social Responsibility (CSR) can make a significant contribution towards sustainability and competitiveness, by contributing to various common goals, such as social cohesion, economic competitiveness and a more rational use of natural resources. Transparency and disclosure of CSR-related performance information have taken on particular importance and can help rebuild the trust in businesses that has to some extent been damaged by the current economic crisis. For companies themselves it is a way of facilitating the sharing of information to see if investments that may be achieving positive results, in relation to internally set objectives are really achieving good enough results in comparison to your competitors’ investments.
4. However, commentators are keen to obtain more and better information about the links between CSR and competitiveness at both enterprise level and sectors/regional/national economy level. Many projects are underway to try and establish the nature of the linkage and there have been inconclusive attempts to prove that improved corporate environmental, social, governance (ESG) performance positively affects overall business performance. More recently it is considered that companies and investors should focus on core elements of non-financial performance which reflect wider ESG factors and make improved performance easier to isolate and identify. Companies should look in detail at how ESG performance impacts business success, how they explain these linkages to investors, and how the investment community treats this data. Many academics and other commentators would like greater standardisation of reported information. This would simplify the comparison of company performance and reveal some of the links to competitiveness.

**CSR REPORTING REQUIREMENTS**

5. Most jurisdictions in the developed world have legal requirements on publicly-quoted companies to report and provide analysis of both financial and, where appropriate, non-financial key performance indicators relevant to the particular business. This can include information relating to environmental and employee matters, but the requirements are usually confined to the extent necessary for an understanding of the company's development, performance or position.

**COMPANY CSR REPORTING PRACTICES**

6. While not mandatory in most countries, the number of companies disclosing information on their environmental, social and governance performance has grown significantly in recent years. As a voluntary business led initiative, it
   - allows business to present their objectives and achievements tailored to the needs of their stakeholders
   - allows them to align actions, information collecting and reporting arrangement to their business model and business needs
   - allows them quickly to react and adapt to their business needs and the needs of their stakeholders
   - Pre-empts the possibility of legislation or other compulsion in this area that could limit flexibility and require more resources to deliver a regulated and more standardised output.

7. However it requires considerable company resources to
   - deliver actions in the company
   - provide information to their stakeholders
   - work with governance bodies to ensure requirements are optimized for business

8. There have been many initiatives to analyse and evaluate the practices associated with corporate social responsibility. There are 2 main distinct reporting practices: companies that issue a stand-alone CSR report and those that issue several topic related reports particularly on environmental performance, carbon emissions, environmental footprint, occupational safety and health performance.

9. While some companies have a long standing tradition in reporting non-financial information, other companies provide only limited information, or in some cases, no information at all. Studies of comparison in the past have relied mainly on simple measures, such as word counts and page counts of reports, to compare the extent of reporting that may not capture significant differences in the content of the reports. A more recent study of leading companies in four countries (US, UK, Australia, and Germany) tested whether or not membership of the Global Compact made a difference to CSR reporting and is overcoming industry and country specific factors that limit
standardization. They found that Global Compact membership is having an effect only in certain areas of CSR reporting, related to the environment and workers, and that businesses from different countries vary significantly in the extent to which they promote CSR and the CSR issues that they choose to emphasize in their reports.

STANDARDS FOR REPORTING
10. There are a huge number of reporting formats that largely depend on the audience that business is addressing and whether this information is made available in the public domain. They provide
- Information for their stakeholders, placed in the public domain or made available specifically tailored for a certain stakeholder interest (such as investors and financial institutions)
- Support for applications for awards from public or private awarding bodies
- Submissions to benchmarking schemes

11. Consultancies, financial institutions, national and global standards bodies, press related indices, national and global governance bodies are all competing for business information and businesses chose to provide the information to specific bodies for many different reasons.

12. Annex 1 gives an overview of the categories for GRI reporting requirements and is an indication of the effort needed by companies and the extent to which the information can be used to lift the corporate veil.
- ORGANIZATION AND GOVERNANCE
- ENVIRONMENT
- HUMAN RIGHTS
- LABOUR PRACTICES AND DECENT WORK
- SOCIETY
- PRODUCT RESPONSIBILITY

ISO 26000:2010 - Guidance on social responsibility
13. This can be downloaded at a cost of 196CHF from http://www.iso.org/iso/catalogue_detail?csnumber=42546 The aim is to provide 'harmonized, globally relevant guidance based on international consensus', and to 'so encourage the implementation of best practice in social responsibility worldwide'. It will not be a management standard and not intended to be used for certification purposes, more of a first steps to social responsibility, for all organisations, that is, all sizes and across all sectors. ISO 26000 aims to be as holistic as possible with no specific responsibility focus area. The seven core principles covered are respect for human rights; transparency; accountability; ethical behaviour; respect for stakeholder interests; respect for rule of law and respect for international norms of behaviour. If an organisation were to fully consider each of these seven principles it would be working beyond the majority understanding of terms such as Corporate Social Responsibility and Sustainable Development. In practical terms the guidance aims to complement existing tools as a reference document to provide clarity, continuity and better awareness.

14. It aims at
- integrating, implementing and promoting socially responsible behaviour throughout the organization and, through its policies and practices, within its sphere of influence;
- identifying and engaging with stakeholders; and
- communicating commitments, performance and other information related to social responsibility.

15. As an example of the level of detail the health and safety actions and expectations of ISO 26000 are outlined at Annex 2
OSH, CSR AND HUMAN RIGHTS
16. At the same time as the debate on ISO 26000 was maturing, John Ruggie was appointed as Special Representative of the United Nations Secretary-General on business & human rights within the UN Human Rights Council. He consulted widely with business and proposed a framework on business & human rights resting on three pillars:
- the state duty to protect against human rights abuses by third parties, including business;
- the corporate responsibility to respect human rights; and
- greater access by victims to effective remedy, both judicial and non-judicial.’

17. In March 2011, he issued Guiding Principles on Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework. Many multinational enterprises have been involved in the discussions and are now seeing to operationalise them.

18. The relationship between many of these policy concepts is complex. There are no firm boundaries but the general picture is that both CSR and Human rights are a part of the sustainable development agenda. OSH is a large component of both CSR and human rights

19. Many companies are setting up CSR/human rights departments and it is important that the line for moral and ethical responsibilities is differentiated from legal responsibilities otherwise every obligation will be claimed as a right.

20. The issue of what responsibilities companies should or do have in the area of human rights is ongoing. The IOE continues to promote the view that human rights are, and must remain, the responsibility of government and must not be “privatised” by shifting those responsibilities onto companies. If there are gaps in the law, then national governments should be encouraged and supported in closing them at national level.
21. The IOE supports the use of the definition for human rights contained in the Universal Declaration of Human Rights in order to avoid every “right” claimed, defined as a human right. Governments at national level are responsible for meeting their commitments under international human rights treaties through the elaboration of national law that should apply to all actors in society.

22. It is inappropriate to single out MNEs and supply chain companies in the respect for human rights, since human rights responsibilities apply to all individuals and societal actors – not just some.

23. Initiatives by companies through CSR mechanisms that are voluntarily entered into are no replacement for national law and regulation on human rights. Business should be encouraged to do what it can based on its individual capacity. The fact that such action is voluntary should not be seen as problematic or, in any way, unsatisfactory. Business already has a large range of tools to guide its CSR actions on human rights, e.g. Universal Declaration on Human Rights, OECD Guidelines, ILO MNE Declaration and Declaration on Fundamental Principles and Rights at Work, Global Compact, etc. Further instruments are not necessary.

24. Companies must be guided by due diligence and the legal framework for OSH where there is a balance of obligations and responsibilities for those involved, which depends on their relationship and span of control or authority. Employers have the main legally defined duties for OSH and employees and others also have legal defined duties for OSH. OSH legal obligations rely on the mutual interdependence of the parties in an employment contract or service provision relationship not the one sided demand for conditions of employment to be a right.

25. There is a need for OSH policy people to be involved in the corporate debate on both CSR and Human Rights

**CHALLENGES SURROUNDING CSR REPORTS IN GENERAL**

26. Ever growing demand for new categories of action and information. The United Nations Framework put forward in 2008 by Professor John Ruggie, UN Special Representative on Business and Human Rights, has given new momentum and direction to the business and human rights agenda. It is based around the three pillars of the state duty to protect human rights, the corporate duty to respect human rights, and the need for access to effective remedy mechanisms when abuses occur.

27. Demand for analysis and reporting to reflect action. Companies are now being judged on their report, rather than on their environment, social and governance performance and it is necessary for them to embed changes in their performance on a long-term basis. Audiences are asking for greater transparency in the presentation of information to reveal actions and improvements in company performance.

28. There can be reasons for companies not to disclose information. There is an issue of cost and lack of skills or resources, mostly for SMEs. It can also be difficult to compile information on indicators and figures, and communicating on CSR activity may generate interest and questions that the company does not have the resources to tackle. Burdensome reporting requirements can also detract companies from focusing on actions to improve their long-term CSR performance. There is a tendency for reporting to be seen as the only way for a company to include CSR in its overall business strategy. However, CSR can be very well integrated without the need for a report. For analysts and investors, for example, in many cases, reports are much less important than individual one-to-one-meetings. Some analysts only want certain key figures.
29. Growth in corporate social responsibility and sustainability consulting services offering assistance across a broad range of topics and issues. This includes assessing operations, establishing metrics and reporting sets, training employees, writing documentation, analyzing data and providing summaries and trend reports, recommending changes to reporting based upon shifts in guidelines, regulations, industry hot topics etc. as well as general consulting in the areas of employment conditions, health, safety, and environment.

30. Development of software tools to enable companies to collect and report upon their corporate responsibility and sustainability data. This includes topics like health and safety, waste, CO2 and other air emissions, water consumption and pollution, energy use, gender and race diversity, child labour, human rights, fraud and corruption cases, investment in the community. It allows companies to collect all the data they would usually put into their Corporate Responsibility (CR) reports and analyse it in many structured ways. In addition it allows companies to report directly to sustainability bodies such as GRI, Dow Jones Sustainability Index and FTSE4good.

31. Growth in competing global standards for non-financial reporting, such as the Global Reporting Initiative and the UN Global Compact, Dow Jones Sustainability Index and FTSE4good has meant that there is a wide variety of reporting and verifications systems. Companies can choose to engage and do so for a variety of reason. Companies submit reports to such organisations as it allows their reported performance to be benchmarked with an influential peer group, commentary and ranking from the organisation is trusted by investors and others as a guide to good performance.

32. Who is using the reports? Many other organizations access the CSR reports, analyse them to various degrees and on a range of metrics and publish comparisons of use to particular clients, NGOs or the press and public in general, or as academic research. Analysis, for example by the Corporate Register, identifies students, CSR consultants, investors and analysts, and academics as those groups which most often read such reports. This raises the issue of whether the reports are actually being read by the intended audience, consumers, shareholders, employees or civil society.

Members are asked to share their views on
☐ whether they have a single CSR report or several topic related reports
☐ where, when and how is it published
☐ who is the primary audience
☐ what part they play in the CSR process in their company
☐ what resources are required to services it
☐ is there 3rd party verification of the data submitted (either internal company or external auditors)
☐ what involvement they have had in the ISO 26000 process
ANNEX 1 FORMAT FOR REPORTING TO GRI

STRATEGY AND ANALYSIS
- Statement from the most senior decision maker of the organization
- Description of key impacts, risks, and opportunities.

ORGANIZATIONAL PROFILE
- Name of the organization.
- Primary brands, products, and/or services.
- Degree to which it utilizes outsourcing.
- Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.
- Location of organization’s headquarters.
- Number of countries where the organization operates, and names of countries with major operations impacting on sustainability issues.
- Nature of ownership and legal form.
- Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).
- Scale of the reporting organization, including:
  - Number of employees;
  - Net sales or revenues;
  - Total capitalization in terms of debt and equity;
  - Quantity of products or services provided;
  - Total assets;
  - Beneficial ownership (including identity and percentage of ownership of largest shareholders); and
  - Breakdowns by country/region of the sales/revenues/Costs/Employees.
- Significant changes during the reporting period regarding size, structure, or ownership including:
  - Awards received in the reporting period.

REPORT PROFILE
- Reporting period (e.g., fiscal/calendar year) for information provided.
- Date of most recent previous report (if any).
- Reporting cycle (annual, biennial, etc.)
- Contact point for questions regarding the report or its contents.

REPORT SCOPE AND BOUNDARY
- Process for defining report content, including:
  - Determining materiality;
  - Prioritizing topics within the report; and
  - Identifying stakeholders the organization expects to use the report.
- Boundary of the report with specific limitations on the scope
- Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations
- Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.
- Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

GOVERNANCE
- Governance structure of the organization, including committees, independent and/or non-executive members.
- Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.
Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization’s performance (including social and environmental performance).

Processes in place for the highest governance body to ensure conflicts of interest are avoided.

Process for determining qualifications and expertise of members of the highest governance body for guiding the organization’s strategy on economic, environmental, and social topics.

Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.

Procedures of the highest governance body for overseeing the organization’s identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.

Processes for evaluating the highest governance body’s own performance, particularly with respect to economic, environmental, and social performance.

COMMITMENTS TO EXTERNAL INITIATIVES

Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:
• Has positions in governance bodies;
• Participates in projects or committees;
• Provides substantive funding beyond routine membership dues; or
• Views membership as strategic.

STAKEHOLDER ENGAGEMENT

List of stakeholder groups engaged by the organization such as
• Communities;
• Civil society;
• Customers;
• Shareholders and providers of capital;
• Suppliers; and
• Employees, other workers, and their trade unions.

Basis for identification and selection of stakeholders with whom to engage.

Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

ASSURANCE

Policy and current practice with regard to seeking external assurance for the report. The relationship between the reporting organization and the assurance provider(s).

It is suggested that reporting categories should cover

ASPECTS

Core Indicators of interest to most stakeholders and material.

Additional Indicators that represent emerging practice or address topics that may be material to some organizations but not generally for a majority.
ENVIRONMENTAL

- MATERIALS: Used by weight or volume. Percentage of materials used that are recycled input materials.
- ENERGY: Direct and indirect energy consumption by primary energy source. Energy saved due to conservation and efficiency improvements. Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. Initiatives to reduce indirect energy consumption and reductions achieved.
- WATER: Total water withdrawal by source. Water sources significantly affected by withdrawal of water. Percentage and total volume of water recycled and reused.
- BIODIVERSITY: Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. Habitats protected or restored. Strategies, current actions, and future plans for managing impacts on biodiversity. Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
- EMISSIONS, EFFLUENTS, AND WASTE: Total direct and indirect greenhouse gas emissions by weight. Other relevant indirect greenhouse gas emissions by weight. Initiatives to reduce greenhouse gas emissions and reductions achieved. Emissions of ozone-depleting substances by weight. NO, SO, and other significant air emissions by type and weight. Total water discharge by quality and destination. Total weight of waste by type and disposal method. Total number and volume of significant spills. Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization’s discharges of water and runoff.
- PRODUCTS AND SERVICES: Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. Percentage of products sold and their packaging materials that are reclaimed by category.
- COMPLIANCE: Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.
- TRANSPORT: Significant environmental impacts of transporting products and other goods and materials used for the organization’s operations, and transporting members of the workforce.
- OVERALL: Total environmental protection expenditures and investments by type.

HUMAN RIGHTS

- INVESTMENT AND PROCUREMENT PRACTICES: Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.
- NON-DISCRIMINATION: Total number of incidents of discrimination and actions taken.
- FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING: Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.
- CHILD LABOUR: Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.
FORCED AND COMPULSORY LABOUR: Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.

SECURITY PRACTICES: Percentage of security personnel trained in the organization’s policies or procedures concerning aspects of human rights that are relevant to operations.

INDIGENOUS RIGHTS: Total number of incidents of violations involving rights of indigenous people and actions taken

LABOUR PRACTICES AND DECENT WORK

EMPLOYMENT: Total workforce by employment type, employment contract, and region. Total number and rate of employee turnover by age group, gender, and region. Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.

LABOUR/MANAGEMENT RELATIONS: Percentage of employees covered by collective bargaining agreements. Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

OCCUPATIONAL HEALTH AND SAFETY: Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs. Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region. Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. Health and safety topics covered in formal agreements with trade unions.

TRAINING AND EDUCATION: Average hours of training per year per employee by employee category. Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. Percentage of employees receiving regular performance and career development reviews.

DIVERSITY AND EQUAL OPPORTUNITY: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. Ratio of basic salary of men to women by employee category.

SOCIETY

COMMUNITY: Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. Percentage and total number of business units analyzed for risks related to corruption. Percentage of employees trained in organization’s anti-corruption policies and procedures. Actions taken in response to incidents of corruption.

PUBLIC POLICY: Public policy positions and participation in public policy development and lobbying. Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

ANTI-COMPETITIVE BEHAVIOUR: Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes.

COMPLIANCE: Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.

PRODUCT RESPONSIBILITY

CUSTOMER HEALTH AND SAFETY: Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures. Total
number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.

- **PRODUCT AND SERVICE LABELING:** Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements. Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes. Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.

- **MARKETING COMMUNICATIONS:** Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.

- **CUSTOMER PRIVACY:** Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

- **COMPLIANCE:** Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.

**STANDARD DISCLOSURES: PERFORMANCE INDICATORS**

**Economic**

- **ECONOMIC PERFORMANCE:** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. Financial implications and other risks and opportunities for the organization’s activities due to climate change. Coverage of the organization’s defined benefit plan obligations. Significant financial assistance received from government.

- **MARKET PRESENCE:** Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.

- **INDIRECT ECONOMIC IMPACTS:** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement. Understanding and describing significant indirect economic impacts, including the extent of impacts.

**Guidance for using Indicators**

- In reporting on the Performance Indicators, the following guidance on data compilation applies:
- Reporting on Trends Information should be presented for the current reporting period (e.g., one year) and at least two previous periods, as well as future targets, where they have been established, for the short- and medium-term.
- Use of Protocols Organizations should use the Protocols that accompany the Indicators when reporting on the Indicators. These give basic guidance on interpreting and compiling information.
- Presentation of Data In some cases, ratios or normalized data are useful and appropriate formats for data presentation. If ratios or normalized data are used, absolute data should also be provided.
- Data aggregation Reporting organizations should determine the appropriate level of aggregation of information.
• Metrics Reported data should be presented using generally accepted international metrics (e.g., kilograms, tonnes, litres) and calculated using standard conversion factors. Where specific international conventions exist (e.g., GHG equivalents), these are typically specified in the Indicator Protocols.
ANNEX 2 - HEALTH AND SAFETY ACTIONS AND EXPECTATIONS OF ISO 26000

An organization should:

☐ develop, implement and maintain a health, safety and working environment policy that clearly states that implementation of good health, safety and environmental standards should not be traded off against good performance: the two are mutually reinforcing;

☐ understand and apply principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment;

☐ analyze and control the health and safety risks involved in its activities;

☐ communicate information about the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures;

☐ provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies;

☐ record and investigate all health and safety incidents and problems raised by workers in order to minimize or eliminate them;

☐ address the specific and sometimes different ways in which women and men are affected by occupational safety and health (OSH) risks, as well as the ways people with disabilities and workers below 18 years of age may be affected;

☐ provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers operating on the premises;

☐ strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;

☐ provide adequate training to all relevant personnel on all relevant matters and

☐ respect the principle that workplace health and safety measures should not involve monetary expenditures by workers; and

☐ base its health, safety and environment systems on the participation of the workers concerned and recognize and respect the rights of workers to:

☐ obtain full and accurate information concerning the health and safety risks and the best practices used to address these risks;

☐ freely inquire into and to be consulted on all aspects of their health and safety related to their work;

☐ refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others;

☐ seek outside advice from workers’ organizations and others who have expertise;

☐ report health and safety matters to the relevant authorities;

☐ participate in health and safety decisions and activities, including investigation of accidents; and

☐ be free of the threat of reprisals for doing any of these things

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