



What is ISO 26000?

ISO 26000 is a voluntary guidance standard elaborated by the International Organization for Standardization (ISO) on the social responsibility (SR) of organizations. It addresses not only companies, but also all kinds of organizations, regardless of their activity, size and location, as well as governments, regardless of the stage of their country's development.

ISO 26000 is not a Management System Standard and the text of the standard clearly states that *“it is not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO 26000 would be a misrepresentation of the intent and purpose and a misuse of this International Standard. As this International Standard does not contain requirements, any such certification would not be a demonstration of conformity with this International Standard.”*

It is therefore intended to give guidance on organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement, and development. It aims to provide guidance on integrating social responsibility into an organization.

The IOE was very much involved from the outset in the complex, five-year-long negotiation process which involved business, trade unions, consumers, NGOs, governments and the academic world. ISO 26000 was launched in November 2010. It will be subject to a review in 2013 after a three-year trial period.

Why is ISO 26000 relevant for Business?

The fact that it was developed through a global consensus process has given ISO 26000 a high profile and attracted significant attention. It is frequently listed together with the ILO Tripartite Declaration, the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the UN Global Compact as one of the main international instruments to guide business on social responsibility.

Companies should be aware of ISO 26000 in order to respond to any potential requests from consumers, NGOs or customers.

What are the main strengths of ISO 26000?

- It reflects broad international consensus on the elements of social responsibility, drawn from authoritative international instruments;
- As such, it serves as a good basis for cross-border discussions on social responsibility;
- It provides good orientation for starting a social responsibility journey;
- It contains a good basis for engaging in stakeholder dialogue and other external discussions;
- It allows for freedom of use: users may draw upon as much or as little of the guidance as necessary to help inform their own social responsibility policies or practices.

What are the main weaknesses of ISO 26000?

- Unlike most international SR instruments, ISO 26000 is not freely available and must be purchased at a cost of between €50 - €160;
- At 118 pages, ISO 26000 is long, complex and difficult to read;

- Many sections of the guidance are clearly oriented more toward larger organizations and will not be relevant for smaller or medium-sized organizations;
- The guidance tends to dictate actions by the reader rather than to explain the benefits of SR and encourage action by the user; and
- Even though ISO 26000 is explicitly not for certification, it has been misused by many who have offered certification services.

Misuse of ISO 26000

The misuse of ISO 26000 by consultancies and other bodies offering to “certify” organizations to 26000 is an ongoing problem, with multiple examples over the past two years. Some ISO National Standards Bodies have also created national versions of 26000 that are certifiable, which have created considerable confusion about whether 26000 itself is certifiable. Additionally, many groups within the ISO network continue to push for the development of an ISO certification standard on SR, driven mainly by those with business interests in verification and/or certification services. Against this backdrop of misuse and certification pressure, it is important that companies understand that ISO 26000 is not for certification and that any offer related to certification would be a misuse of the guidance.

What is the IOE Position on ISO 26000?

The IOE supported the development of guidance on social responsibility. As such, ISO 26000 is an important voluntary guidance document that can provide useful information to organizations thinking about their policies and practices related to social responsibility. Since it has been developed for all types of organizations, the guidance is equally relevant for companies, governments, trade unions and other external stakeholders. However, it is neither a benchmark for an organization’s behavior, nor an authoritative framework. It is up to each company, as well as other organizations, to decide whether and/or how they want to use ISO 26000 within their operations.

But the IOE does not support the development of a certification standard on social responsibility, which is too complex and multi-faceted to be compressed into a single, harmonised and binding standard. Moreover, the most “socially responsible” action in any given situation will depend entirely on the specific context and circumstances of that situation: the right action in one situation may be wrong in another. Such a standard would be an obstacle to companies gearing their activities to the specific needs of their stakeholders, would act as a break on the further development of SR and create red tape and costs for business through certification pressure.

How does IOE work on ISO 26000 advance the Agenda for Business?

- The IOE very actively engaged in the whole process, achieved some considerable improvements in the text and was able to ensure that ISO 26000 be solely a guidance document.
- The IOE continues to work against the misuse of ISO 26000.
- The IOE provides members and companies with information about ISO 26000 and promotes the exchange of CSR experiences through its Working Group.

For more Information and Answers to your Questions

Please visit the CSR section of our website www.ioe-emp.org. If you do not find what you are looking for, please contact [Matthias Thorns](mailto:thorns@ioe-emp.org) (thorns@ioe-emp.org / +41 22 929 00 21) or [Amelia Espejo](mailto:espejo@ieo-emp.org) (espejo@ieo-emp.org / +41 22 929 00 19).