The CSR Performance Ladder

Part B – Certification scheme for CSR Management Systems

Version 3.0 – 1 March 2020

A practical application of People, Planet & Profit
Inspired by the international standard ISO 26000
Supports the Sustainable Development Goals of the United Nations

CSR Performance Ladder

The CSR Performance Ladder – Requirements for CSR Management Systems and the CSR Performance Ladder – Certification Scheme


ISO 26000 is not a management system standard and is not intended or suitable for certification purposes.
The CSR Performance Ladder is, however suitable for certification.

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The CSR Performance Ladder is a practical application of People, Planet & Profit. It has been inspired by the international standard ISO 26000 and supports the Sustainable Development Goals.
The 17 Sustainable Development Goals of the United Nations are:
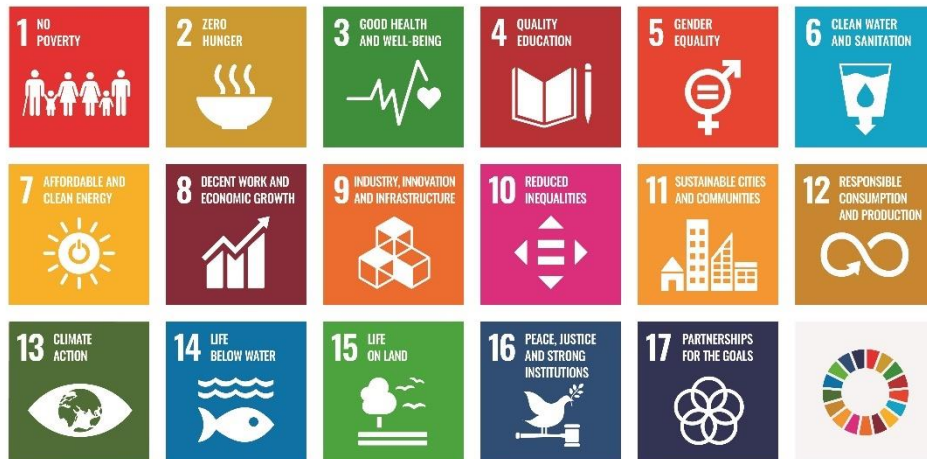
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[1] The use of the SDG logo and the references contained in this diagram are for information purposes only and are in compliance with the SDG logo guidelines (August 2019 version).

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Availability

The CSR Performance Ladder can be downloaded free of charge at www.mvoprestatieladder.nl.

Answers to Frequently Asked Questions

For answers to frequently asked questions about the CSR Performance Ladder, please go to www.mvoprestatieladder.nl/faq.

Helpdesk/User Instructions

For questions about the content and application of the CSR Performance Ladder, please get in touch with the Foundation Sustained Responsibility at info@mvoprestatieladder.nl or contact your certification body.

The two parts of the CSR Performance Ladder, Part A: CSR Performance Ladder – Requirements for CSR Management Systems and Part B: CSR Performance Ladder – Certification Scheme, were adopted by the management board of the Foundation Sustained Responsibility on the recommendation of the CSR Performance Ladder Board of Experts on 1 March 2020.

Practical information about CSR Performance Ladder certification

On the website www.mvoprestatieladder.nl you can find information about the registered certification bodies, CSR Performance Ladder certificates that have been issued, the CSR Performance Ladder standard and more.

The CSR Performance Ladder certification audit focuses on the requirements described in Part A, the 7 core subjects and 31 issues and the CSR management system. The CSR Performance Ladder issues are linked to the Sustainable Development Goals (SDGs). Companies that aim to contribute to one or more of the 17 SDGs will therefore also benefit from having a management system that complies with the CSR Performance Ladder.

Please be aware that in case of translations of the CSR Performance Ladder Scheme documents, the Dutch version is binding.

Contents

Foreword

Part B of the CSR Performance Ladder lays down the requirements for certification bodies that currently carry out certification of conformity with the requirements described in Part A or wish to do so in future.

The key changes (compared with the 2013 version) are as follows:

- certification at level 5 is now possible;
- conditions for external verification of CSR report;
- adjustment of the qualification requirements applicable to auditors;
- requirements for level 5 auditors;
- introduction of major and minor nonconformities (retaining the principle of level nonconformity).

A transitional arrangement for certificate holders and certification bodies has been published on the website of the Foundation Sustained Responsibility (FSR).

Normative and other references

For general references, see the list published in Part A.

IAF MD 1	Audit and Certification of a Management System Operated by a Multi-Site Organization
IAF MD 5	Determination of Audit Time of Quality, Environmental, and Occupational Health and Safety Management Systems
IAF ID 1	IAF Informative Document for QMS and EMS Scopes of Accreditation

Terms and definitions

For general terms and definitions, please refer to Part A. Further definitions of the certification process are based on ISO 17021.

1   Substantiation of CSR certification

The CSR Performance Ladder certificate provides objective evidence that an organisation has a Corporate Social Responsibility management system that manages stakeholder requirements and expectations with a view to results. The CSR Performance Ladder is a standard comprised of two documents.

1. Part A: CSR Performance Ladder – Requirements for CSR Management Systems. This document covers the CSR management system, stakeholder management, issue management and the five levels of the CSR Performance Ladder.

2. Part B: CSR Performance Ladder – Certification Scheme. This document sets out the requirements for ensuring that CSR Performance Ladder certification is carried out properly, including requirements concerning certification bodies, the certification process, the five certification levels and the time to be spent on audits. This document is aligned with ISO 17021: Conformity assessment. Requirements for bodies providing audit and certification of management systems.

The CSR Performance Ladder applies to organisations that feel the need to improve their societal impact, whatever sector they may belong to. Obtaining certification and undergoing annual audits is a form of communication with internal and external stakeholders. The organisation itself indicates the level (1 to 5) at which the CSR certification audit should begin. It is then up to the certification body to determine the level for which a CSR Performance Ladder certificate can be issued.

1.1   Part B – Certification scheme

The organisation undergoing certification is responsible for implementing the management requirements of the CSR Performance Ladder, ensuring that they are embedded in the organisation and demonstrating compliance. The organisation whose activities and business entity/entities are named on the CSR certificate has its own ethical responsibility for appropriate use and for accurate communication regarding the validity and level of its CSR Performance Ladder certification.

An organisation's performance in relation to the CSR Performance Ladder indicates the extent and depth of development of its sustainability efforts. Stakeholders play a major role in ensuring that the organisation's activities are acceptable to society. The constant thread running through the CSR Performance Ladder is the management of stakeholder engagement and expectations. At each level the CSR Performance Ladder lays down requirements for the extent to which stakeholder engagement and communication are realised and stakeholder expectations are effectively managed. Companies and organisations that choose to undergo certification for conformity with this standard shall comply with Parts A and B of the CSR Performance Ladder.

There are five possible levels for CSR management systems. An organisation can be issued with a CSR Performance Ladder certificate at any level from 1 to 5, depending on the results of the certification audit. At entry levels 1 and 2, this certificate is valid for one year, and the organisation is expected to have a policy and plans in place to progress to at least level 3.

CSR Performance Ladder certificates at levels 3, 4 and 5 are valid for three years and are readopted or amended by the registered certification body every three years. The level on the CSR Performance Ladder attained by the organisation is stated on the certificate and registered at www.mvoprestatieladder.nl.

	CSR certificates for each level	Validity period	Subsequent audits	Recertification within
	Level 5 certificate	3 years	Annual	3 years
	Level 4 certificate	3 years	Annual	3 years
	Level 3 certificate	3 years	Annual	3 years
	Entry levels			
	Level 2 certificate	1 year	-	-
	Level 1 certificate	1 year	-	-

The organisation indicates the level at which it wants to be assessed and the certification body determines the level at which the organisation shall be certified. For entry levels 1 and 2, the organisation is obliged to have policy and plans in place to progress to at least level 3.

Each CSR Performance Ladder audit is based on sampling and the certification body is unable to guarantee 100% conformity with the standard. The certification body issues a declaration concerning the CSR management system in the form of a CSR Performance Ladder certificate. The certification bodies that use the CSR Performance Ladder are registered at www.mvoprestatieladder.nl. These auditors and certificate reviewers shall be able to demonstrate that they fulfil the training and qualification criteria in relation to the CSR Performance Ladder. The registered certification bodies are accredited for management system certification (ISO 17021) and apply the requirements described in Parts A and B of the CSR Performance Ladder as well as the general certification rules laid down in their own certification schemes.

1.2   Subject of the audit

Each CSR Performance Ladder audit, whether it is an initial audit, annual audit or takes place for certificate expansion or recertification purposes, will be carried out in the organisation and will in any case concern the primarily responsible parties as described in Part A, Chapter 5, 'Leadership'. The subject of the audit is to examine whether the organisation demonstrably addresses CSR issues, through its ambitions and dialogue with stakeholders, as a result of leadership by its top management. Top management is required to initiate and coordinate management efforts to achieve CSR results, as well as communication with and feedback from stakeholders. Stakeholder management and communication shall be embedded in the management system. The organisation shall demonstrably and transparently implement CSR and report on CSR annually.

The audit includes a sample of CSR issues, examining how the objective is established, the extent to which a CSR issue is implemented and realised, and active communication with stakeholders, including feedback from stakeholders on the issue. Different certification standards may apply at operational level. An organisation's stakeholders may set specific requirements for the management system and for products and processes, and may demand verification, declarations, reports or certificates regarding certain aspects. These documents will be incorporated in the CSR management system. The CSR Performance Ladder audit differs for each level. The scope of the organisation's CSR management system is also examined by the CSR certification audit and will be stated as an audit result in the CSR Performance Ladder certificate.

The CSR Performance Ladder certification audit focuses on the functioning of the CSR management system as regards:

1.   the management system for policymaking and implementation;
2.   the functioning of stakeholder management; and
3.   the organisation's CSR issue management.

The requirements for management systems and stakeholder management are regarded as universal by the audit team and require general knowledge of management systems and of the management requirements described in the CSR Performance Ladder.

The CSR issues, on the other hand, are distinctive. These issues require focus during the performance of the certification audit. The combination of the CSR management system and the focus on CSR are factors for determining the necessary auditor competences and the necessary audit time.

Six guiding principles for the CSR Performance Ladder are described in 1.2.1 to 1.2.6.

1.2.1   CSR management system
The aim of the CSR management system is to manage the development and implementation of CSR policy on CSR issues in dialogue with stakeholders and to do this efficiently, effectively and focusing on results, in order to enable improved CSR performance and active communication with stakeholders.

1.2.2   Technical area of the organisation
Six technical areas have been identified:

1.   Production
2.   Care & Healthcare
3.   Trade & Distribution
4.   Food
5.   Construction
6.   Services.

Classifying the organisation based on one or more technical areas will bring focus to the certification body and its CSR certification services.

1.2.3   Issues for technical areas
Annex 1 of Part A of the CSR Performance Ladder lists 31 issues. The requirements for stakeholder and issue management described in Part A are used to elaborate these issues for the organisation. In Part B the 31 issues are divided into universal issues and specific issues for particular technical areas for the purpose of CSR certification audits (See Annex 1: Technical Areas).

1.2.3.1 Universal issues
On account of legislation and the subject area, the universal issues can be interpreted in a universal manner in certification audits, regardless of the technical area of the organisation in question. These include issues such as 'Equal treatment'.

1.2.3.2 Specific issues

All specific issues will have a specific interpretation and impact in different technical areas and in light of a specific organisation's activities and sectoral/supply chain relationships, and this will be taken into account during the certification audit. The specific issues shape the manner in which the audit is carried out and the specific knowledge required of the audit team.

1.2.3.3 Additional issues

Stakeholder management may lead to one or more additional issues (for example, animal welfare). These 'additional issues' (see Part A, §4.4) are specific to the particular audit in question.

1.2.4 Complexity of the organisation

The organisation is classified according to its complexity, and the audit time is then determined by taking into account the number of personnel. Complexity is determined using six criteria:

1. the technical area of the organisation;
2. its international relations;
3. number of sites;
4. certification under other management system standards;
5. CSR report (possibly externally audited); and
6. desired certification level on the CSR Performance Ladder.

Organisations are assigned to one of the four CSR complexity categories: high, medium, low or limited. The 'audit days table' in chapter 5 is used to determine the audit time. Due to differences in complexity, audit time will always depend on the individual circumstances.

1.2.5 Top management and CSR roles in the organisation

During the audit, the people working at an organisation are a source of information about the implementation of the CSR management system. The focus of the CSR Performance Ladder audit should in any case be on top management and the individuals with roles, responsibilities and authorities in the organisation that are relevant to CSR (Part A, chapter 5, §5.3). Additionally, for the sample concerning implementation of CSR issues (Part A, Chapter 8), one or more employees in particular departments can also act as a source of information. The CSR Performance Ladder's focus on top management and responsibilities for management actions largely determines the planning of the audit.

1.2.6 Details and results of CSR

Before the certification audit, time and space is allocated for desk research. In addition, during the audit sampling takes place concerning implementation of the CSR issues within the organisation. (See §4.2.5.)

During the desk research carried out by the audit team's lead auditor, the organisation is examined in its context in terms of: CSR presentation, realisation and perceptions in society. The desk research brings focus to the specific CSR knowledge about the organisation.

The organisation establishes CSR issue management and stakeholder management in accordance with Part A. During the certification audit, policymaking on CSR issues, including communication with stakeholders, is audited in accordance with the Plan, Do, Check and Act (PDCA) management cycle. The sample covers the minimum number of CSR themes audited in the organisation in relation to implementation in the primary and support processes. Applying sampling to the implementation of CSR issues brings focus to the audit.

1.3   Publication of certificates

The certification body shall ensure that CSR Performance Ladder certificates that have been issued or withdrawn are published at www.mvoprestatieladder.nl in order to maintain an up-to-date public record. The certification body is responsible for ensuring that the register remains up-to-date. The certification body will reach a formal agreement on this subject with the certified organisation.

1.4   Transparency and ethics of certification body

The certification body shall endeavour to perform its certification services in relation to the CSR Performance Ladder ethically and transparently, in accordance with the provisions of this certification standard. The establishment, performance and reporting of audits, the decisions made regarding certification and the issue of certificates in accordance with the CSR Performance Ladder will always take place in a reproducible, substantiated and demonstrable manner.

The certification body shall act ethically and make demonstrable efforts to increase support for this certification standard among stakeholders for the benefit of the CSR Performance Ladder, taking into account the intrinsic and societal value of this standard and service.

The certification body shall make use of the Board of Experts and submit questions concerning the interpretation and application of the CSR Performance Ladder to the board, for the benefit of the general interests of stakeholders, including participating certification bodies and the relevant certificate holders.

The CSR Board of Experts, which is appointed by the Foundation Sustained Responsibility (FSR), oversees the management of the CSR Performance Ladder and makes adjustments where necessary in close cooperation with stakeholders in the area of corporate social responsibility and certification.

2   Requirements applicable to certification bodies

A certification body shall conclude an agreement for CSR certification with the Foundation Sustained Responsibility (FSR). This agreement with FSR allows the certification body to use the CSR Performance Ladder. The certification bodies that are entitled to carry out CSR certification in accordance with this certification standard are registered on the website www.mvoprestatieladder.nl.

The certification body shall hold a relevant and valid accreditation certificate for ISO/IEC 17021, specifying at least ISO 9001 and ISO 14001 and preferably also ISO 45001 or SA 8000. The certification body shall comply with this certification scheme in order to perform CSR Performance Ladder certification activities. In addition to the specific requirements for the CSR Performance Ladder contained in this certification scheme, the requirements of ISO/IEC 17021-2015 also apply in full.

The accreditation for ISO 9001 should concern at least one IAF code within the technical area for which the certification body carries out CSR Performance Ladder certification audits (see Annex 1).

The Foundation Sustained Responsibility (FSR) supervises the affiliated certification bodies by means of, among other things, harmonisation days and consultation meetings with certification bodies. The details of this supervision are regulated by the agreement between FSR and the certification body.

3   Organisation of the certification body

3.1   Personnel

The certification body is responsible for establishing, securing and maintaining an appropriate qualification system for its audit personnel in accordance with ISO 17021 and the criteria of the CSR Performance Ladder. The CSR Performance Ladder qualification criteria are aimed at the basic qualifications in relation to CSR and for each technical area. The certification body shall archive its qualification records and ensure that they are searchable by individual for all audit team members.

The personnel involved in certification are divided into the following roles:

- Auditor: responsible for carrying out the CSR certification audit. The auditor also assesses the organisation's results, reports on the audit, determines the organisation's level on the CSR Performance Ladder, makes recommendations for CSR certification and conducts annual follow-up visits.
- Reviewer: responsible for reviewing the audit process that has been carried out and the audit report that has been prepared.
- Decision maker: responsible for making decisions on the issue and renewal of a CSR certificate at a particular level.

The reviewer (of the audit report) and the decision maker may be the same individual. The qualified CSR auditor, reviewer and decision maker shall work for a certification body that is registered on the website www.mvoprestatieladder.nl. The CSR auditor may be hired externally, but the reviewer and decision maker shall be employees of the certification body. The CSR auditor shall demonstrably be qualified by his/her certification body to conduct audits in accordance with the CSR Performance Ladder.

3.2   Audit team

The CSR Performance Ladder audit is carried out by an audit team. The audit team may be comprised of a single person and shall have the basic qualifications (3.2.1) and the qualifications required for the organisation's technical area (3.2.2).

The division of responsibilities within the audit team regarding CSR issues is as follows:

- The organisation is audited on specific issues for a particular area by an auditor who is qualified for that technical area.
- The organisation is audited on universal issues by an auditor who at least has the basic qualifications.

The audit team may be supplemented by experts in relation to employment, specific subjects and/or national legislation and local custom. An audit team expert will not be needed for fulfilment of the audit time requirement and his/her work will supplement – and be supervised by – a CSR Performance Ladder auditor. The certification body ensures that the expert has the qualifications for the technical area, but he/she does not require the basic qualifications for auditors.

3.2.1 Basic qualifications and competence of auditors

The following (A) knowledge, experience and (B) skills are the basic qualifications required of CSR Performance Ladder auditors.

Basic qualifications of CSR Performance Ladder auditors

A	Knowledge and experience	Basic qualifications
1	Knowledge of organisational management	Qualification or equivalent experience at Bachelor degree level.
2	Knowledge of audit principles and of management system audits	IRCA-accredited training for lead auditors or demonstrably equivalent training.
3	Knowledge of ISO 26000 and its principles	Internal or external training on ISO 26000.
4	Knowledge of the CSR Performance Ladder	A training course based on the full CSR Performance Ladder (i.e. Parts A and B), latest version.
5	Experience of working as a management system auditor	Qualified by an ISO 17021-accredited certification body as auditor/lead auditor for management systems in accordance with 17021.
6	Up-to-date knowledge of the CSR Performance Ladder	Participation in the CSR Performance Ladder harmonisation meetings at least once a year.
B	**Skills**	**Basic qualifications**
7	CSR Performance Ladder audit skills	Successful performance of an audit in the role of auditor, assessed on procedure for at least one full audit at level 3 or higher. The full audit shall have been carried out under the supervision of a CSR Performance Ladder lead auditor.
8	CSR Performance Ladder audit skills, level 5	Qualified as a CSR Performance Ladder auditor for at least 1.5 years, during which at least three CSR Performance Ladder audits have been carried out.

3.2.2 Auditor qualifications for CSR Performance Ladder technical areas

The following knowledge and experience are required specifically for each of the six individual technical areas. This means that CSR Performance Ladder auditor needs the necessary qualifications for individual technical areas.

Auditor qualifications in technical areas for specific issues
CSR Performance Ladder

	Knowledge and experience	Demonstrable for each technical area by means of:
1	Knowledge of the technical area	Qualified by an ISO 17021-accredited certification body as auditor/lead auditor of one or more management systems in an IAF code within the technical area.
2	Knowledge of the specific CSR issues in the technical area	Familiar with the characteristics* of the specific issues in the technical area.

3	Up-to-date knowledge of the technical area**	Familiar with the changes in the characteristics of the specific issues in the technical area, as identified by the certification body.

* Characteristics for each specific issue for each technical area shall include at least:

- legislation related to the issue;
- measurement methods related to the issue;
- stakeholders related to the issue;
- voluntary agreements and/or sectoral policy on CSR.

** The certification body is responsible for documenting the characteristics in writing and for determining, updating and communicating them (based on its own customer base) for the specific issues in each technical area covered by its CSR Performance Ladder activities. The certification body determines these characteristics and communicates them to the auditors who have the relevant qualifications.

3.2.3 CSR reviewer
The following knowledge and skills criteria apply to the CSR Performance Ladder reviewer.

	Knowledge and experience	**Demonstrable for 6 technical areas by means of:**
1	Knowledge of organisational management	Qualification or equivalent experience at Bachelor degree level.
2	Knowledge of the CSR Performance Ladder	A training course based on the full CSR Performance Ladder (i.e. Parts A and B).
3	Experience as an auditor of management systems	Qualified by an ISO 17021-accredited certification body as lead auditor for management systems in accordance with 17021.

3.2.4 CSR decision maker
The following knowledge and skills criteria apply to the CSR Performance Ladder decision maker.

	Knowledge and experience	**Demonstrable for 6 technical areas by means of:**
1	Knowledge of organisational management	Qualification or equivalent experience at Bachelor degree level.
2	Knowledge of the CSR Performance Ladder certification process	A CSR training course based on the CSR Performance Ladder (Part B).

4 Procedures of the certification body

4.1 Frequency of external management system audits

CSR Performance Ladder audits of certificate holders and prospective certificate holders are carried out at least once a year.

4.2 Audits

CSR Performance Ladder certification audits are conducted in accordance with the steps set out in 4.2.1 - 4.2.6.

	Desk research	Stage 1	Stage 2
Initial audit	X	X	X
Surveillance audit			X
Recertification	X		X
Higher level	X	X	X
Certificate expansion	X		X

4.2.1 Preparatory desk research

Desk research is a formal part of CSR Performance Ladder certification audits. It involves preparatory research by the lead auditor and always take place prior to stage 1, recertification and certificate expansion.

Desk research does not need to be carried out on-site at the organisation's premises. During desk research, the organisation is examined in its current context in terms of: CSR presentation, realisation and perceptions in society. The sources for desk research will in any case include:

a. The customer's website and websites from the sector and technical area, for instance CSR report, sectoral policy and voluntary agreements.

b. Online research using search terms targeted at the organisation and one or more of its activities as well as search terms for a sample of the specific issues for this audit (Annex 1: Technical areas and CSR issues for audits).

The desk research brings focus to the specific CSR knowledge about the organisation and also functions as input for the audit.

4.2.2 Certification audit – stage 1

Stage 1 of the audit is intended to determine whether the extent to which the management system has been implemented indicates that the customer is ready for stage 2. It also determines the necessary resources and planning for stage 2. Besides the subjects specified in ISO 17021, specific assessment points for the CSR Performance Ladder are:

a. Determination of the scope of the system using the analysis of the context of the organisation (Chapter 4);

b. Determination of the structure of the leadership and organisation (Chapter 5) and CSR policy (§5.2);

c. Assessment of the structure and embedding of the CSR management system (Chapters 4 to 10);

d. Assessment of the determination of issues and stakeholders (Part A, §4.4);

e. Assessment of the structure of active stakeholder communication (Part A, §7.4).

This input is used in preparing the audit plan and as initial information for the audit report. Stage 1 and the desk research provide an indication of the certification level and assist with the preparations for stage 2 of the certification audit.

4.2.3 Certification audit – stage 2

Stage 2 of the audit is conducted on-site at the organisation's premises in accordance with the audit plan drawn up after stage 1. The aim is to assess how all the requirements in Part A are implemented and complied with in practice. Stage 2 consists of an audit of the CSR management system (including stakeholder and issue management) in practice, according to the Plan, Do, Check and Act (PDCA) cycle. The audit of the implementation of CSR issues (including material CSR issues) is based at least on the sample described in §4.2.5. The certification audit will lead to a positive or negative certification decision.

4.2.4 Annual surveillance audits

These audits only apply at levels 3, 4 and 5, and are carried out on-site at the organisation's premises. An annual surveillance audit examines the level status and development of the CSR management system, stakeholder management and CSR issues (including material CSR issues) in accordance with the requirements set out in Part A. In practice that means an assessment of:

a. the implementation of annual management actions;
b. the updating and elaboration of issues (including material issues);
c. the updating and elaboration of stakeholder management;
d. stakeholder communication, implementation of plans, feedback and updating;
e. updates, changes and registrations of the CSR management system as described in Part A, Chapters 9 and 10;
f. a sample concerning (Part A, §4.4) the implementation of objectives in relation to CSR issues (including material issues);
g. the effectiveness of CSR policy in relation to realising objectives and intended results;
h. the CSR report;
i. the final annual audit of the three-year period is also used to draw up an audit plan for recertification.

4.2.5 Sampling during audits

Audits involve sampling the implementation of the analysis and actions related to the CSR issues (including material issues). The sampling takes place on-site at the organisation's premises and the sample shall include at least one issue for each core subject. If an issue has been determined to be material, then that issue shall be assessed.

4.2.6 Recertification of the CSR management system

After each three-year period, a recertification audit is conducted for levels 3, 4 and 5 on-site at the organisation's premises. The aim of the recertification audit is:

a. To determine or recalibrate the organisation's level and its compliance with the requirements set out in Part A (see also: certification audit – stage 2). Developments in the context of the organisation, for instance in the sector, may lead to changes in the issues (including the issues determined to be material).
b. Recertification also involves desk research.
c. To audit the organisation in relation to the effectiveness of stakeholder management, the ability to make adjustments based on results and the realisation of CSR policy objectives by means of its CSR management system.

4.3 CSR Performance Ladder – 5 levels

4.3.1 Entry levels 1 and 2

A CSR certificate at level 1 or 2 is valid for one year and expires at the end of that period. The issue of another level 1 or level 2 certificate is not permitted. An organisation at level 1 or 2 is expected to progress to at least level 3 once that period ends.

4.3.2 Level 3, 4 and 5

A CSR certificate at level 3, 4 or 5 is valid for three years, is audited annually based on sampling and is readopted every three years. The following additional conditions apply at level 4 and 5.

4.3.2.1 Level 4

An organisation at level 4 has consciously chosen to maintain – and has worked on maintaining – level 4 for a period of three years. After being certified at level 4 for three years, upon recertification the organisation shall demonstrate in relation to all applicable requirements that it can be certified again at level 4 for another three years. The alternative, upon recertification following three years of CSR management at level 4, is certification at level 3 (this could happen if for instance the level in the sector has risen substantially and the organisation's performance no longer stands out).

4.3.2.2 Level 5

Level 5 is the highest level of attainment on the CSR Performance Ladder. In order to attain level 5, the organisation shall have demonstrably implemented the requirements for level 3 or 4 of the CSR performance ladder and, in addition, it shall demonstrably comply with the requirements of level 5. An organisation at level 5 has consciously chosen to maintain – and has worked on maintaining – level 5 for a period of three years. After being certified at level 5 for three years, upon recertification the organisation shall demonstrate in relation to all applicable requirements that it can be certified again at level 5 for another three years. The alternative, upon recertification following three years of CSR management at level 5, is certification at level 4 or 3 (this could happen if for instance the level in the sector has risen substantially and the organisation's performance no longer stands out).

5   Audit days table and complexity of organization

The audit time for the CSR Performance Ladder can be determined in terms of audit days based on the organisation's complexity and number of personnel. Organisations are divided into different complexity categories in order to determine audit time. The categories (in order of decreasing complexity) are: high, medium, low and limited (as in the IAF MD5 for EMS).

5.1   Audit days table

The audit time in the audit days table is a unit for determining the minimum time to be spent on all types of CSR Performance Ladder audits for the organisation that is undergoing certification.

Duration of initial certification audit in days (desk research, stage 1 + stage 2), depending on number of personnel and complexity of the organisation.				
Number of personnel	**High**	**Medium**	**Low**	**Limited**
1-5	3	2.5	2.5	2.5
6-10	3.5	3	3	3
11-15	4	3.5	3	3
16-25	4	3.5	3	3
26-45	5	4	3	3
46-65	6	5	4	3.5
66-85	6	5	4	3.5
86-125	6	5	4	3.5
126-175	7	5.5	4	3.5
176-275	8	6	4.5	3.5
276-425	10	8	6	4.5
426-625	12	9	7	5
626-875	13	10	7	5
876-1,175	15	11	8	5.5
1,176-1,550	16	12	9	6
1,551-2,025	17	13	10	6.5
2,026-2,675	18	14	11	7
2,676-3,450	20	16	12	7.5
3,451-4,350	22	17	12	8
4,351-5,450	23	18	13	8.5
5,451-6,800	25	19	14	9
6,801-8,500	27	20	15	10
8,501-10,700	29	22	16	11
>10,700	Extrapolate if the number of personnel is higher			

Notes on the audit days table:

1.   The audit time depends on the complexity category to which the organisation has been assigned: high, medium, low or limited.
2.   The complexity of the organisation is determined using the next clause (5.2).

3. The audit time excludes travel time to and from the organisation's premises.
4. The audit time includes time for the audit report.

In determining the number of personnel in the organisation, the following factors are taken into account:
1. The number of personnel (including self-employed contractors, on-call workers and workers with flexible employment relationships) at the organisation undergoing certification is based on the number of FTEs.
2. The number of FTEs is calculated disregarding any repetition of jobs and responsibilities.
3. The number of personnel in the table should be seen as a continuum rather than a stepped change.
4. For organisations with more than 10,700 employees, the certification body shall follow its own procedure.
5. In the technical area (2) Care & Healthcare, the organisation's volunteers are converted into FTEs.

5.2 Complexity of the organisation

The complexity of the CSR organisation that is undergoing certification is based on:
1. the technical area of the organisation;
2. its international relations;
3. the number of sites;
4. certification under other management system standards;
5. CSR report (possibly externally audited); and
6. the desired certification level on the CSR Performance Ladder.

In addition, internal cohesion within the organisation is another factor in determining whether complexity should be determined in one instance (via sampling) or on multiple occasions.

- If it is demonstrable that the organisation is controlled centrally with a single management system and that the underlying entities/sites with similar activities function on the basis of this central control, the organisation may be eligible for sampling (see IAF MD1). Sampling: the complexity and audit time for the entire organisation can be determined in a single instance if such coherence exists in the organisation. This has implications for the aspects of complexity:
  - Aspects 1, 2 and 3 increase complexity if these apply to the organisation.
  - Aspects 4 and 5 shall be demonstrably applicable to the entire organisation, otherwise they will not apply as aspects that reduce complexity.
- The categorisation of an organisation according to its complexity is determined for each independent entity of the organisation, following which the number of personnel can be used to determine the audit time for this entity.

Using the requested information, the certification body determines the complexity of the organisation and the necessary audit time, which it documents in the customer data. This shall be updated prior to each audit that results in a certification decision.

	Aspects of the complexity of the organisation*	Increase/decrease in complexity	+/-
1	Do the organisation's activities fall within more than one technical area?	More than one technical area? In that case, each extra technical area increases complexity by one step.	+ …
2	Import / outsourcing. Do a substantial portion of the activities involve supplies of components and/or raw materials from abroad?	If the answer is 'yes', this increases the organisation's complexity by one step.	+ …
3	Does the organisation have multiple sites? Sites will be sampled during the audit.	If the answer is 'yes', this increases the organisation's complexity by one step.	+ …
4	Certification in conformity with at least two other management system standards, such as ISO 9001, ISO 14001, ISO 45001 or ISO 22000. This certification has the same scope as the CSR management system and takes place pursuant to ISO 17021 accreditation by an IAF-affiliated accreditation body.	If there are two management systems, this reduces complexity by one step; if there are three or more management systems, this reduces complexity by two steps.	-/- …
5	Is there an externally audited CSR report for the organisation that is undergoing certification, issued no more than 1 year prior to the audit with a recommendation for the CSR Performance Ladder certificate?	If the answer is 'yes', this reduces complexity by one step. External auditing is mandatory at level 5.	-/- …
		Sum total of changes in complexity: Copy the result to (6) in column B, adjacent to the desired certification level.	

* See also details on next page.

		Column A	Column B	Complexity of the organisation			
6	What is the desired certification level?	Level X represents the category:	Sum total of change	**H** High	**M** Medium	**L** Low	**L** Limited
	Level 1	Limited					
	Level 2	Limited					
	Level 3	Low					
	Level 4	Medium					
	Level 5	High					

Determining of the complexity of the organisation

1. The effect of the aspects of complexity (1 to 5) on the organisation generates the sum total of the change in complexity.

2. What certification level does the organisation want to attain? The sum total of the change in complexity (from 1 to 5 above) is noted (in 6), in column B, adjacent to the desired certification level, on the same line.

3. The complexity of the organisation is determined using the sum total of the change in steps – increase (+) or decrease (-), column B – compared with the category given in column A. In the audit days table, if the result is an increase (+), complexity shifts to the left. If the result is a decrease (-), complexity shifts to the right compared with the level category (6).
   The complexity of the organisation always falls into a single category: high, medium, low or limited.
   Example: an organisation has 100 personnel, the sum total of the change in complexity is +1 step and the desired level is 3. In that case, the complexity of this organisation is (low + 1 step =) medium. In the audit days table, where the organisation has 100 personnel and its complexity is medium, the audit time indicated is five audit days.

4. If a large organisation (multinational) with high media exposure, lots of international stakeholders and/or international sites is undergoing certification, the complexity of the organisation is classified as high, giving reasons for this, and a cautious approach should be taken to reducing audit time.

5. See aspect 3: sites abroad. In the case of organisations that have sites abroad and are covered by a CSR Performance Ladder certificate, the calculations should always be based on the central office (to be stated on the certificate). (Reference: IAF MD 1 rules) Specific requirement regarding audit samples at sites: the allocation within the sample between domestic sites and sites abroad shall be substantiated, giving relevant, clear reasons in writing. The sample shall always include at least one site abroad in the case of initial audits, annual surveillance audits and recertification audits.

6. See aspect 5. An externally audited CSR report that complies with the requirements set out in Part A, §7.5 d/e.

5.3   Time to be spent on certification audits

The audit time in the audit days table (complexity/number of personnel) is a unit for determining the time to be spent on all of the following CSR Performance Ladder audits. Reporting time is a percentage of the audit time.

5.3.1   Initial audit

The initial certification audit requires the total number of audit days indicated in the table and encompasses stage 1 (including desk research) and stage 2.

1. Stage 1 of the audit requires at least one audit day, with half a day for desk research at least half a day for an on-site visit to the organisation. An interim report will be prepared.

2. The rest of the audit time is allocated to stage 2 of the audit. A final report will be prepared.

5.3.2   Annual surveillance audits

In the case of surveillance audits, 50% of the audit time indicated in the audit table is allocated (the number of audit days is rounded up).

5.3.3   Recertification at level 3, 4 or 5

In the case of recertification audits, two-thirds of the audit time indicated in the audit table is allocated (the number of audit days is rounded up). These audits are conducted once every three years. Recertification does not involve a separate stage 1. The recertification audit does include half a day for off-site desk research.

5.3.4   Audit for a higher level

The audit time as indicated in the audit days table. Conducted as an initial audit.

Following each level change, the level 3, 4 or 5 CSR Performance Ladder certificate will be reissued for three years, replacing the previous certificate and starting a new certification period with a new expiry date.

5.3.5   Audit for a lower level

An organisation may request that its next audit should be aimed at certification at a lower level (no lower than level 3). In that case the audit time for this lower level will be determined. No new initial audit will be necessary.

5.3.6   Audit for certificate expansion (not for a higher level)

Such an audit will always be carried out in conjunction with one of the CSR Performance Ladder audits. When carried out in combination with an audit for recertification or an audit for a higher level, the audit time will be determined based on the adjusted complexity and the number of personnel.

For an organisation at level 3, 4 or 5, a certificate adjustment of this nature may also be desirable during the course of a three-year certificate period as a result of an increase in complexity. A certificate expansion may be combined with the annual surveillance audit, and extra audit time will be added for this purpose. The organisation may also request an interim assessment for the purposes of certificate expansion. The extra audit time can be determined by consulting the audit days table and comparing the audit time for the previous complexity/number of personnel with the audit time for the new complexity/number of personnel. The difference between these audit times (new audit time minus previous audit time) is the extra audit time. If the difference is calculated as 0, at least one extra day will be taken. In addition, the extra audit time that is calculated shall also actually be spent on certificate expansion.

6 Audit report and certificate

6.1 Requirements for audit report

The report on the CSR audit shall meet the same requirements that apply to management system certification under ISO 9001. Depending on the type of audit, the following results shall be documented:

- the requirements and implementation of the applicable CSR Performance Ladder level;
- Plan, Do, Check and Act (PDCA) requirements and implementation of the CSR management system;
- demonstrable documents from the organisation concerning the status and results of CSR and the CSR management system;
- overall picture of the results for each core subject, the material issues and the accompanying CSR indicators obtained as a result of the audit;
- details and implementation findings about the issues covered by the audit sample.

If the requirements could not be demonstrated or the organisation was not yet able to fulfil them, this will be stated in the report. Each audit report shall include the lead auditor's conclusion on the status in relation to the CSR Performance Ladder. The audit report will be submitted to the organisation's top management by the certification body.

The audit report remains inextricably linked with the certificate as substantiation of the organisation's level on the CSR Performance Ladder. The audit report is confidential and cannot in itself be used to demonstrate to third parties that the organisation complies with the requirements of the CSR Performance Ladder.

6.2 Nonconformities and non-compliance

At each level the CSR management system shall comply, at the very least, with the management system requirements and stakeholder management. In addition, the system shall include all issues prescribed for that level.

If a requirement of the standard is not complied with (or complied with in full), then major or minor nonconformities will be identified. These nonconformities will be identified and followed up in accordance with the requirements of ISO 17021. A supplementary definition of major nonconformities, specifically applicable to the CSR Performance Ladder, is given below in 6.2.1.

In addition, a nonconformity may be identified in relation to a requirement that only applies to the level for which certification has been requested. In some cases it will be then be possible to certify the organisation at a lower level until this 'level nonconformity' has been resolved. More detailed rules on this subject are given in 6.2.2.

6.2.1 Major nonconformity

In the case of nonconformities in relation to components of the management system or non-compliance with requirements related to CSR issues (involving a failure to recognise or take sufficient account of societal interests), the audit report shall note this as a major nonconformity. In the case of nonconformities of this nature, the organisation may be failing to fulfil its corporate social responsibility.

6.2.2 Level nonconformity

A failure to comply with level requirements, stakeholder management and CSR objectives may give rise to nonconformities that determine whether the organisation should be certified at a lower level. In the case of nonconformities of this nature, the organisation will not be failing to fulfil its corporate social responsibility.

- In the case of initial certification, the organisation may be eligible for a certificate at a lower level than the level it requested.
- In the case of recertification, the result cannot be certification at level 1 or 2. In the case of level 3, a level nonconformity will be treated as a critical nonconformity.
- In the case of recertification or surveillance audits at levels 4 and 5, a level nonconformity will result in a lower level (no lower than 3). In such a case, the organisation's CSR performance no longer exceeds the sectoral average and the requirements for stakeholder management and indicators can only be fulfilled at a lower level.
- Level nonconformities at level 4 or 5 that also involve failure to comply with the requirements for level 3 will be treated as major nonconformities.

6.3   Recommendation for CSR management system certificate

At each level the CSR management system shall at least match the requirements for the CSR management system, CSR issue management and stakeholder management.

In the case of a positive audit report, the conclusion will state the level that the organisation complies with and if necessary will give a recommendation for the issue or amendment of the CSR certificate (or its scope or level).

6.4   Certification decision

The certification body's decision on the issue of a CSR certificate will be made on the basis of a full CSR audit report with a positive conclusion regarding the level attained and a recommendation concerning the CSR certificate.

6.5   Validity period of certificates

A CSR certificate for the entry levels 1 and 2 will be issued for a period of one year. A CSR certificate at level 3, 4 or 5 will be issued for a period of three years, both initially and upon recertification. If interim amendments are made without a recertification audit, the original expiry date will remain unchanged.

The certification body will notify FSR about the certificate by emailing info@mvoprestatieladder.nl for the purpose of publication on the website www.mvoprestatieladder.nl. The CSR Performance ladder certificate will be published on this website for the validity period of the certificate. Annual contributions for each certificate will be owed to FSR. These contributions will be used for the management and development of the certification scheme. Details of the contributions payable per main certificate and per (optional) sub-certificate are published on www.mvoprestatieladder.nl.

6.7   Text of the certificate

The CSR Performance Ladder certificate shall include the following:

- The name of the organisation that has undergone certification, as referred to in Part A, §4. 5. Also, the entity or entities of this organisation covered by CSR Performance Ladder certification, specifying their name, address, place of business and Chamber of Commerce registration number;
- The CSR Performance Ladder standard and the level attained by the organisation on the CSR Performance Ladder (1, 2, 3, 4 or 5);
- The following statement: 'The CSR Performance Ladder, a practical application of ISO 26000 to Corporate Social Responsibility';
- The name and logo of the certification body;
- The scope declaration;*
- The following statement: 'This CSR certificate has been registered on the website www.mvoprestatieladder.nl.';

- Date of first issue and of most recent issue and expiry date;
- In the case of sub-certificates: a clear explanation of how the organisation's sub-certificates are derived from/linked to its main certificate;
- The following illustration showing the 5 levels of the CSR Performance Ladder.

Depth of CSR issues expands at each maturity level

Entry level 1	Entry level 2	Level 3	Level 4	Level 5
1 year certificate	1 year certificate	3 year certificate	3 year certificate	3 year certificate

* The following shall be stated on the CSR Performance Ladder certificate as the scope of the organisation: 'CSR management system for managing the development and implementation of policy on CSR issues in dialogue with stakeholders in the technical area [Technical area(s)] with regard to [scope].'

- Technical area(s): insert here the technical areas applicable to organisation, in accordance with Annex 1 to this document.
- Scope: insert here the applicable scope description for the organisation, in accordance with Annex 1 to this document, stating the organisation's activity, service or product.

See Annex 2 for a sample certificate.

6.8   Sub-certificates

The certification scheme allows a certification body to issue a main certificate for the CSR Performance Ladder where an organisation's structure includes: multiple legal entities, divisions, operating companies and/or subsidiaries.

For marketing reasons, one part of the certified organisational structure (see the possible components listed above) may require a certificate specifically for that part of the organisation. Such a certificate for an individual part of an organisation is known as a 'sub-certificate'. The provisions on drawing up certificates and the text of certificates in §6.7 also apply to sub-certificates.

At the request of an organisation and with the agreement of the certification body, a sub-certificate may also be registered at www.mvoprestatieladder.nl.

6.9   Use of logo and certificate

A certified organisation with a valid CSR certificate shall ensure that the logo and the certificate are used appropriately. Certification bodies supervise compliance with this requirement. The requirements for use of the logo are published on the website www.mvoprestatieladder.nl.

Annexes

Annex 1   Technical Areas

Six technical areas of the CSR Performance Ladder and their IAF sector codes.

Technical area		IAF code	Brief description, for example:	Specific issues
1	Production	2, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27	Technical area – Production of ...	4 Health and safety 11 Child labour 12 Forced and compulsory labour 13 Security policy 14 Rights of indigenous peoples 19 Consumer health and safety 20 Product information 21 Marketing and communication 22 Consumer privacy 26 Biodiversity 27 Emissions, waste water and residual waste 31 Contribution to the economic system
2	Care & Healthcare	38, 39	Social sector – Healthcare...	
3	Trade & Distribution	4, 5, 6, 7, 9, 12, 13, 14, 15, 16, 17, 18, 19, 22, 25, 26, 27, 29, 31	Purchasing and selling, storage & transhipment, transport	
4	Food	1, 3, 30	Food and feed	
5	Construction	28, 34	Construction, construction industry and construction-related	
6	Services	8, 30, 32, 33, 34, 35, 36, 37	Profit and non-profit services	

For further clarification of how to determine the relevant technical areas based on a company's activities, a reference has been included to the IAF ID1 codes used by accreditation bodies and others to specify the scope of accreditation.

Annex 2   Sample certificate

Certificate

It is hereby declared that the CSR management system of

<<Name1>> <<Name2>>
<<Address>> <<Country>>
Chamber of Commerce no.:

For managing the development and implementation of policy on
CSR issues in dialogue with stakeholders in the
technical area <<see Annex 1>> with regard to

<<scope>>

has been assessed by <<name of certification body>> and complies with the:

CSR Performance Ladder at level <<1, 2, 3, 4 or 5>>

In conformity with the CSR Performance Ladder certification standard (version 3.0), a practical
application of ISO 26000 to Corporate Social Responsibility, and registered at
www.mvoprestatieladder.nl.

Certificate no.:	Issue date of 1st certificate:	<<original date>>
<<certificate number>>	Issue date of current certificate:	<<current date>>
	Certificate expiry date:	<<expiry date>>

Issue by: <<name and address certification body>>
<<logo of certification body>>