AccountAbility is an international non-profit think tank and standards setter. Complementary elements and linkages between ISO 26000 and the AA1000 series according to AccountAbility include:

ISO 26000 highlights many of the same principles evident in the Account Ability principles standard that many organisations are already using to stimulate transformational change in areas of social responsibility and sustainability.

ISO 26000 suggests the use of assurance processes to enhance the credibility of the information, which will naturally lead organisations towards the AA1000 Assurance Standard.

ISO 26000 lists stakeholder engagement as a fundamental practice of social responsibility, while the AA1000 Stakeholder Engagement Standard provides an open source framework for organisations to improve the quality of the design, implementation and assessment of their stakeholder engagement practices.

The United Nations Global Compact is a strategic policy initiative for businesses committed to 10 principles<sup>4</sup> in the areas of human rights, labour, environment and anti-corruption. The UN Global Compact was actively involved in the development of ISO 26000. As a result, their 10 principles, which are widely recognised internationally, are all included in ISO 26000. ISO 26000 and the UN Global Compact are connected by a fundamental belief that organisations should behave in a socially responsible way.

The CSR Performance Ladder<sup>5</sup>, Management System Requirements and Certification Standard for CSR, satisfies the need for making sustainable development concrete, objective and demonstrable on the basis of social engagement. The CSR Performance Ladder consists of five levels and is inspired by internationally recognised documents such as ISO 26000, AA1000, GRI, ISO 9001 and sustainability reporting using the triple bottom line of People, Planet and Profit.

<sup>4 10</sup> principles will be found in this web link http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html

<sup>&</sup>lt;sup>5</sup> The CSR Performance Ladder has been developed by 'The Foundation Sustained Responsibility'. www.mvoprestatieladder.nl/doc/CSRPerformanceLadder.pdf