STRATEGIC BUSINESS PLAN
ISO/TC 309

EXECUTIVE SUMMARY

The foremost aim of international standardization is to facilitate the exchange of goods and services through the elimination of technical barriers to trade.

ISO/TC 309 is responsible for standardization in the field of governance relating to aspects of direction, control and accountability of organizations.

This Strategic Business Plan ("SBP") provides the high-level roadmap for the creation of deliverables that support and improve the governance of organizations of any size and nature, operating anywhere in the world. In particular, it is the intention of this Technical Committee ("TC") to produce globally relevant International Standards that are used everywhere.

Society, policy-makers and specific stakeholders are seeking, and have an increasing expectation of, "good governance" and "good citizenship" by the organizations that impact our lives. The backdrop to these changing expectations is a shifting global paradigm, from short-termism to long-termism and sustainability, and from opaqueness to transparency.

These changes in the organizational environment and in the expectations of society at large have resulted in the need to develop an international understanding of what good governance of organizations should look like. These contextual changes are taking place at a global level and, therefore, this understanding requires a global consensus-based perspective.

The primary purpose of good governance is to promote sound decision-making by leaders on behalf and for the benefit of the stakeholders to whom they owe legal and moral accountability.

The indicators of good governance include, inter alia:

- The level (effort) and type (statistical, personal and attitudinal) of engagement with stakeholders on issues such as overall direction-setting and management incentives including remuneration;
- The level of independent oversight, such as that provided by non-executive directors and independent non-executive directors, free from competing personal interests;
- The quality and transparency of the governing body’s policy setting;
- The quality of the organization’s integrated (financial and non-financial) monitoring and reporting against policy; and
The results of independent audit opinions and other assurance providers such as proxy advisors and credit rating agencies and outcome accreditors.

There is also a growing recognition that “governance” is closely related to, however distinct from, “management”. ISO/TC 309 will produce deliverables relating to governance, in the sense of steering an organization, as well as deliverables relating to the tools for controlling and managing an organization such as programmes for whistleblowing, for compliance and for anti-bribery.

In this way this TC will produce globally relevant International Standards that can be used everywhere relating to both:
- Governance and governance systems; and
- Management and management systems.

This SBP describes how this will be achieved. The SBP will develop and evolve as the work of the TC progresses and will be kept under regular review.
1. **INTRODUCTION**

1.1 **ISO technical committees and business planning**

The extension of formal business planning to ISO Technical Committees (ISO/TCs) is an important measure which forms part of a major review of business. The aim is to align the ISO work programme with expressed business environment needs and trends and to allow ISO/TCs to prioritize among different projects, to identify the benefits expected from the availability of International Standards, and to ensure adequate resources for projects throughout their development.

1.2 **International standardization and the role of ISO**

The foremost aim of international standardization is to facilitate the exchange of goods and services through the elimination of technical barriers to trade.

Three bodies are responsible for the planning, development and adoption of International Standards: **ISO** (International Organization for Standardization) is responsible for all sectors excluding Electrotechnical, which is the responsibility of **IEC** (International Electrotechnical Committee), and most of the Telecommunications Technologies, which are largely the responsibility of **ITU** (International Telecommunication Union).

ISO is a legal association, the members of which are the National Standards Bodies (NSBs) of some 162 countries (organizations representing social and economic interests at the international level), supported by a Central Secretariat based in Geneva, Switzerland.

The principal deliverable of ISO is the **International Standard**.

An International Standard embodies the essential principles of global openness and transparency, consensus and technical coherence. These are safeguarded through its development in an ISO Technical Committee (ISO/TC), representative of all interested parties, supported by a public comment phase (the ISO Technical Enquiry). ISO and its Technical Committees are also able to offer the ISO Technical Specification (ISO/TS), the ISO Public Available Specification (ISO/PAS) and the ISO Technical Report (ISO/TR) as solutions to market needs. These ISO products represent lower levels of consensus and have therefore not the same status as an International Standard.

ISO offers also the International Workshop Agreement (IWA) as a deliverable which aims to bridge the gap between the activities of consortia and the formal process of standardization represented by ISO and its national members. An important distinction is that the IWA is developed by ISO workshops and fora, comprising only participants with direct interest, and so it is not accorded the status of an International Standard.
2. BUSINESS ENVIRONMENT OF THE ISO/TC

2.1 Description of the Business Environment

The following political, economic, technical, regulatory, legal and social dynamics describe the business environment of the industry sector, products, materials, services, disciplines or practices related to the scope of this ISO/TC, and they may significantly influence how the relevant standards development processes are conducted and the content of the resulting standards.

2.1.1 The Changing Business Environment

The global business environment is changing in terms of new organizational types and needs, set against a backdrop of societal change affecting public expectations and rapidly developing technology.

Changing organizational types:
- such as state-owned enterprises, virtual organizations and hybrid organizations;
- increasingly operating in a transnational environment, challenging the effectiveness of unitary approaches;
- with greater interdependency (supply networks, skills requirements, etc).

Changing organizational needs:
- including organizational purpose, stakeholder assumptions and expectations, and organizational reach;
- leading to an increasing need for effective direction and control by, and accountability of, organizational leadership;

Societal changes including:
- reduced public trust in organizations and their ability to understand and respond to societal change;
- increasingly flexible workplace practices;
- increased interest of civil society;
- increasing levels of stakeholder activism;
- changing safety and security challenges.

Changing public expectations of organizations:
- demanding greater transparency, integrity and accountability;
- expecting more engagement and responsiveness;
- demanding higher levels of ethical behavior and conduct;
- demanding the delivery of long term value in a positive way.

Changing employee expectations of organizations:
- transparency with respect to the decision-making process
- trust between the employee and the organization

Technological change including:
- Increasing automation;
- Increasing use and impact of social and user-controlled media.

2.1.2 The Discipline of Governance

Within the growing body of research relating to the distinct subject of governance, a common theme is emerging; how an organization is governed is a result of the internal and external environment. Those who govern, govern within a framework of mechanisms, processes and structures. This framework should reflect an understanding of the internal environment and, increasingly, of the external environment for the benefit of owners and other stakeholders.

Despite the existence of a range of governance-related guidance, codes, regulation and legal obligations, governance as a distinct concept is a relatively undeveloped discipline which is often not clearly understood.

Likewise, there are a large number of existing (and under development) ISO standards that are within the domain of management but which make reference to the governance function.
of an organization. However, these Standards do not fully or adequately cover the distinct topic of governance.

The result is that the current situation of ISO and non-ISO guidance may be confusing and/or difficult to navigate.

2.1.3 Governance and Management

There is an increasing recognition that the concepts of 'governance' on the one hand and 'management' on the other are distinct disciplines that need to be differentiated.

When looking at existing management (system) standards, there is a gap emerging when describing the relationship between the two disciplines and how governance and management relate to each other. This relationship is critical to the success of both disciplines and needs to be further explored and explained.

Many of the existing standards are referenced off management rather than the work of the governing bodies themselves.

ISO has not explored and addressed governance as a topic distinct from management. An examination of the library of ISO output demonstrates that both topics are touched upon with inconsistency, often leading to confusion.

In exploring and explaining the difference and relationship between governance and management ISO/TC309 will provide standards that address governance and governance systems and, separately, management and management systems. The mechanisms of management and control include the maintenance of ISO 19600 Compliance Management Systems and ISO 37001 Anti-Bribery Management Systems.

ISO/TC 309 will co-operate with other ISO bodies involved in developing management standards to clarify the distinctions and relationships between the concepts of governance and management in order to provide the user community with consistent and compatible governance and management standards that can be applied in a mutually supportive manner.

2.1.4 Providing Solutions

The scope of the Committee is that “ISO/TC 309 is responsible for standardization in the field of governance relating to aspects of direction, control and accountability of organizations”.

In an increasingly globalized and changing business environment, a coherent and common international understanding of the elements of good governance and good management enhances organizational performance.

For organizations to demonstrate good governance and good management, wherever they may operate, there is a clear need for a universal international point of reference for governance and management that can be generally accepted and applied across all types and sizes of organization.

The output of ISO/TC 309 will describe how governance supports and enhances an organization’s ability to comply with, and without over-riding, local legal requirements.

This output will positively support an organization to achieve its strategic objectives, looking beyond the costs of compliance and operations, to include the process(es) of governing, so as to achieve the full purpose and value of organizations.

ISO/TC309 governance standard(s) will bring together experts from around the world to distill in a simple and straightforward way, the key essential aspects of good governance. These standard(s) will align with and build upon existing initiatives, thereby reducing risk and increasing trust through the creation of guidance and management systems that facilitates optimum performance with respect to the direction, control, and accountability of organizations.

2.2 Quantitative Indicators of the Business Environment

The following list of quantitative indicators describes the business environment in order to provide adequate information to support actions of the ISO/TC.
2.2.1 External indicators
There are several indicators that demonstrate the importance of having good governance and analyzing the impacts of ‘bad’ governance, such as corruption and bribery. There are limitations in terms of the data themselves but the number and depth of these reports indicate the extent of the problem. ISO/TC309 will monitor and review these data sets and update as appropriate.

World Bank Worldwide Governance Indicators
http://info.worldbank.org/governance/wgi/index.aspx#home

The Worldwide Governance Indicators (WGI) project reports aggregate and individual governance indicators for over 200 countries and territories over the period 1996–2016, for six dimensions of governance:
- Voice and Accountability
- Political Stability and Absence of Violence
- Government Effectiveness
- Regulatory Quality
- Rule of Law
- Control of Corruption

These aggregate indicators combine the views of a large number of enterprise, citizen and expert survey respondents in industrial and developing countries. They are based on over 30 individual data sources produced by a variety of survey institutes, think tanks, non-governmental organizations, international organizations, and private sector firms.

World Economic Forum – Global Competitiveness Report
https://www.weforum.org/reports/the-global-competitiveness-report-2016-2017-1

“The Global Competitiveness Report 2016-2017 assesses the competitiveness landscape of 138 economies, providing insight into the drivers of their productivity and prosperity. This year’s edition highlights that declining openness is threatening growth and prosperity. It also highlights that monetary stimulus measures such as quantitative easing are not enough to sustain growth and must be accompanied by competitiveness reforms. Final key finding points to the fact that updated business practices and investment in innovation are now as important as infrastructure, skills and efficient markets.

Switzerland, Singapore and the United States remain the three world’s most competitive economies.

“Declining openness in the global economy is harming competitiveness and making it harder for leaders to drive sustainable, inclusive growth,” said Klaus Schwab, Founder and Executive Chairman, World Economic Forum.

The Report series remains the most comprehensive assessment of national competitiveness worldwide.”

Statistics from the Organization for Economic Co-operation and Development (OECD)
Data on the enforcement of the OECD Anti-bribery Convention

OECD Foreign Bribery Report
This report endeavours to measure, and to describe, transnational corruption based on data from the 427 foreign bribery cases that have been concluded since the entry into force of the OECD Anti-Bribery Convention in 1999.

Transparency International Corruption Perceptions Index
https://www.transparency.org/research/cpi/overview

Basel Institute on Governance
https://www.baselgovernance.org/
Basel Anti-money Laundering Index (AML Index)

Governance and the UN Sustainable Development Goals.
These universal set of goals, targets and indicators that UN member states are using to frame their agendas and political policies over the next 13 years do not distinguish between developed and developing nations. It is arguable that good governance, or the lack of it, impacts the achievement of each of the 17 goals. Statistical analysis is not being provided at this stage but ISO/TC309 commits to evidence this through the Committee Communications Plan and the use of SDG Indicators Global Database: https://unstats.un.org/sdgs/indicators/database/

See Annex for additional guidance documents.

2.2.2 Internal indicators
At this stage, it is too early for ISO/TC309 to provide detailed internal indicators of the business environment based on statistics or information provided to or by ISO. However, as part of its ongoing communications and engagement work, ISO/TC 309 will measure its effectiveness by the assessment of the:
- General Committee profile, eg publicity, social media
- Uptake of Committee standards, for example by:
  - National Member Bodies, actual and proposed (such as through the systematic review process or annual survey of NMBs);
  - sales of standards in its portfolio;
- ISO Certification Survey as a proxy indicator;
- Measures of participation in committees and working groups;
  - Mix of countries: by region, developing countries;
  - Mix of stakeholders: government, academia, industry, business, consumer.

3. BENEFITS EXPECTED FROM THE WORK OF THE ISO/TC
Set in the context of a shifting global business environment and changing stakeholder expectations, ISO/TC 309 will produce and maintain a suite of outputs to help organizations of any size and nature operating anywhere to pursue good governance practice.

This will enable governance decisions to be made in a transparent and accountable way, with integrity, free from competing personal interests and informed by:
- credible information and data;
- taking account of stakeholder views;
- considering ethical expectations;
- compliance requirements; and
- open and honest reporting and debate;

are more likely to result in acceptance by and support from stakeholders, resulting in improved and more sustainable performance by an organization.

Sound decision-making increases the confidence of stakeholders in the organization, both in terms of how it conducts its business and the outcomes of the decision-making process; and will, on balance, produce better economic, organizational, societal and environmental outcomes.

ISO/TC 309 will bring together through a respected, credible, consensus based approach, key experts from around the world to distill in a simple and straightforward way the key essential aspects of
- accountability;
- direction; and
- control.

This will allow organizations to align with and build upon existing initiatives and thereby reduce risk, increase trust and create space for optimum organizational performance.
General
At a macro level expected benefits of the outputs of ISO/TC309 will include:
- Support for economic growth and sustainability;
- Support for the optimal use of resources;
- Supporting and promoting social legitimacy of the organization;
- Providing a better practical understanding of the relationship between governance and management;
- The ability to benchmark aspects of organizations;
- Creating consistency in terminology and practice;
- Adding value to the organization;
- Supporting the viability of organizations;
- Strengthening the responsiveness of the organization.

Accountability
By producing outputs that support this pillar of the scope of ISO/TC 309 benefits will include:
- Improved clarity of organizational roles;
- Clearer sources of authority;
- Clearer delegation of authority; and
- Reduced public harm through clearer accountability.

Direction
Committee outputs will provide benefits through the second pillar of the scope of the Committee by:
- Promoting the purpose of organizations including the role of ethics;
- Improving behavior of organizations;
- Improving organizational stability;
- Enhancing the viability of organizations.

Control (i.e. achieving the direction)
This pillar of the Committee’s scope provides the mechanisms for organizations to achieve accountability and direction by:
- A better understanding of how to manage the organization;
- Improved indicators of control;
- Monitoring compliance with laws and regulations;
- Providing clarification and guidance on the relationship between existing standards such as ISO 19600 Compliance Management Systems and ISO 37001 Anti-bribery Management Systems, as well as any future standards, by ensuring consistency across standards and resolving conflicts between these and other management system standards.
4. REPRESENTATION AND PARTICIPATION IN THE ISO/TC

4.1 Membership

Countries/ISO member bodies that are P and O members of the ISO committee – [http://www.iso.org/iso/iso_technical_committee?commid=6266703](http://www.iso.org/iso/iso_technical_committee?commid=6266703)

4.2 Analysis of the participation

Analysis

[Map: TC309 Members at 16 January 2018](https://www.iso.org/committee/6266703.html)

Analysis of the membership of ISO/TC309 is critical in order to help us understand how we can properly engage with those countries or regions where we have members, but equally importantly, where we have gaps and how we might attempt to engage with those countries or regions. This analysis will be:

- Geographical;
- By GDP;
- World Bank Governance Indicators (WGI).

As part of this process we will also review:

- External liaison organizations* and gaps in the list, either geographical (eg regional bodies) or by sector (eg academia, construction);
- Internal liaisons with other ISO/IEC committees*;
- Leadership roles for developing countries, e.g. through twinning arrangements;
- Support and training material for developing countries.

*For list of current internal and external liaisons, see [https://www.iso.org/committee/6266703.html](https://www.iso.org/committee/6266703.html)

Based on the membership at 16th January 2018, membership of TC309 breaks down as follows:

### Geographical

<table>
<thead>
<tr>
<th>Region</th>
<th>P members</th>
<th>O Members</th>
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<tbody>
<tr>
<td>Africa</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>Asia/Australasia</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td>Europe</td>
<td>17</td>
<td>8</td>
</tr>
<tr>
<td>North and Central America (incl. Caribbean)</td>
<td>9</td>
<td>1</td>
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<tr>
<td>South America</td>
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</table>
Analysis of liaisons:

<table>
<thead>
<tr>
<th>Region</th>
<th>External liaisons</th>
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<tbody>
<tr>
<td>Global, across regions</td>
<td>4</td>
</tr>
<tr>
<td>Africa</td>
<td>0</td>
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<tr>
<td>Asia/Australasia</td>
<td>0</td>
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<tr>
<td>Europe</td>
<td>3</td>
</tr>
<tr>
<td>North and Central America (incl. Caribbean)</td>
<td>0</td>
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<tr>
<td>South America</td>
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By GDP – based on World Bank data as at 1st July 2017

<table>
<thead>
<tr>
<th>GDP ranking</th>
<th>P members</th>
<th>O Members</th>
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</thead>
<tbody>
<tr>
<td>1-20</td>
<td>17</td>
<td>2</td>
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<tr>
<td>21-50</td>
<td>16</td>
<td>8</td>
</tr>
<tr>
<td>51-100</td>
<td>9</td>
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</tr>
<tr>
<td>101-150</td>
<td>2</td>
<td>2</td>
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<tr>
<td>150+</td>
<td>0</td>
<td>1</td>
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By World Bank Governance Indicators (WGI) 2016

<table>
<thead>
<tr>
<th>WGI Rank* – regulatory quality</th>
<th>Total countries in range</th>
<th>P members</th>
<th>O Members</th>
</tr>
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<tbody>
<tr>
<td>80-100</td>
<td>42</td>
<td>20</td>
<td>6</td>
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<tr>
<td>60-79</td>
<td>42</td>
<td>8</td>
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<tr>
<td>40-59</td>
<td>41</td>
<td>10</td>
<td>2</td>
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<tr>
<td>20-39</td>
<td>42</td>
<td>3</td>
<td>1</td>
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<tr>
<td>Below 20</td>
<td>42</td>
<td>4</td>
<td>3</td>
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<table>
<thead>
<tr>
<th>WGI Rank* – rule of law</th>
<th>Total countries in range</th>
<th>P members</th>
<th>O Members</th>
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<tbody>
<tr>
<td>80-100</td>
<td>42</td>
<td>18</td>
<td>6</td>
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<tr>
<td>60-79</td>
<td>42</td>
<td>6</td>
<td>4</td>
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<tr>
<td>40-59</td>
<td>41</td>
<td>9</td>
<td>4</td>
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<tr>
<td>20-39</td>
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<tr>
<td>Below 20</td>
<td>44</td>
<td>3</td>
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<table>
<thead>
<tr>
<th>WGI Rank* – control of corruption</th>
<th>Total countries in range</th>
<th>P members</th>
<th>O Members</th>
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<tbody>
<tr>
<td>80-100</td>
<td>42</td>
<td>17</td>
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<td>60-79</td>
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<tr>
<td>Below 20</td>
<td>44</td>
<td>4</td>
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</tbody>
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* Percentile rank among all countries (ranges from 0 (lowest) to 100 (highest) rank)
5. OBJECTIVES OF THE ISO/TC AND STRATEGIES FOR THEIR ACHIEVEMENT

5.1 Defined objectives of the ISO/TC
To provide internationally accepted standards and associated outputs that explain the key aspects and activities of good governance. When applied appropriately, these products can reduce risk, increase trust and create the space for optimum performance and innovation with regards to the accountability, direction and control of an organization.

Standards and Associated Outputs
a) Outputs include the range of ISO deliverables such as International Standards and Technical Reports as well as web pages and other materials that provide guidance and facilitate communication on how to use the Committee’s standards.

b) The deliverables will:
   • include, where applicable, training material and practical tools to put the standards into use;
   • be coherent, practical and user-friendly;
   • provide consistency and alignment of outputs across both this committee’s work and that of other committees;
   • be capable of integration into other systems and practices;
   • generally promote ISO standards - including the work of ISO/IEC JTC 1/SC 40 - that reflect good practices, capable of use as international benchmarking;
   • provide clarity on aspects of accountability, direction and control of organizations for all types and sizes of organization operating anywhere; and
   • include requirements and/or guidance for compliance management systems, anti-bribery management systems and whistleblowing management systems.

Note: It is not intended for ISO/TC309 to have primary responsibility for specific topic areas such as quality, environment, asset management, occupational health and safety, and resilience which are the responsibility of other existing ISO committees.

Audience
a) Primary audience: Those who govern or are accountable for an organization, as well as top management and those that are responsible for management systems which support good governance, such as compliance, anti-bribery and whistleblowing.

b) The deliverables can be used by a wide range of interested parties including all organizational stakeholders such as owners, customers, regulators, employees and so on.

5.2 Identified strategies to achieve the ISO/TC’s defined objectives
The Delivery Strategy required to achieve the objectives of ISO/TC 309 falls primarily into three categories:
1. Communication and Engagement;
2. Project Management; and
3. Terminology Coordination.

5.2.1 Communications and Engagement
This aspect of the strategy will engage with the user community to:
   a) ensure a better understanding of the topics considered by ISO/TC309;
   b) assess the relevance of and market needs for the Committee’s deliverables, both prior to the development of a deliverable but also in assessing their ongoing global and local market relevance; and
   c) promote the work of the committee and the intended use and benefits of its deliverables to improve the accountability, direction and control of organizations.

This aspect of the strategy will include a Communications Plan that covers:
a) The Committee’s primary audience so they understand the deliverables and their intended use;
b) An analysis of the market operators, to encourage the use of the Committee’s deliverables;
c) An analysis of ISO and other SDO’s and practice developers, to encourage collaboration with the Committee;
d) An analysis of local practices to inform input requirements; and
e) Ongoing analysis of the relationship with the UN Sustainable Development Goals (see 2.2.1.2 above).

In addition to the aspects of external communication described above, the Communications and Engagement element of the Delivery Strategy highlights the critical need for internal communication and engagement, both within the TC itself and across ISO. This engagement will be achieved by adherence to the ISO/TC 309 Project Roadmap – including topics and terminology as they are developed across the entire lifecycle of projects (see below).

5.2.2 Project Management
To ensure the efficient use of resources and the achievement of the Committee goals, it is necessary to prioritize and coordinate the management of the technical work of the Committee. The below graphic provides a visualization of the initial Road Map.

Potentially the scope of work of ISO/TC 309 covers the areas represented within the graphic. In this figure:

- there is a clear delineation between “governance” and “management” – and how the deliverables align to help guide an organization to achieve its purpose;
- around rectangles, solid lines show published standards, dotted lines are standards under development or potential examples of future topics;
- projects shown outside the “Scope of ISO TC 309” are examples of projects that already exist and of which ISO/TC 309 needs to be aware and – where possible and practical – be aligned with.

The Project Management aspect of the Delivery Strategy will:
- ensure a good understanding of whether other Committees within ISO are addressing governance-related issues and how ISO/TC 309’s deliverables relate to those issues;
• develop a process for assessing new proposals to ensure that they meet our objectives;
• design a roadmap of deliverables – including specific priorities and actions for each of the clusters of work;
• ensure effective and high-quality project management for all working groups and sub-committees;
• utilize electronic communications, where possible, to help minimize the need for international travel.

5.2.3 Terminology Coordination
As noted in the Communications and Engagement strategy above, the use of terminology and its coordination across groups is of particular importance. This coordination will be achieved by establishing liaisons with other ISO/TCs which have both direct and indirect relevance to the work of ISO/TC 309. The full list of ISO committees in liaison with ISO/TC 309 and vice versa is available at https://www.iso.org/committee/6266703.html

This coordination will identify which committees should have a liaison representative. Liaison representatives will either be actively involved (e.g. attend, brief them on our work), or be ‘report-only’ liaison representatives. Liaisons will:
• support effective and high-quality project management for all working groups and sub-committees;
• utilize electronic communications, where possible, to help minimize the need for international travel.

6. FACTORS AFFECTING COMPLETION AND IMPLEMENTATION OF THE ISO/TC WORK PROGRAMME

Assessing and mitigating risk
ISO/TC309 will need to assess and mitigate the risks that might arise in relation to the completion and implementation of its Delivery Strategy. This will require engagement by all the key stakeholders, i.e. TC leadership, conveners and members of the various working groups, and task group, internal and external liaisons, ISO Central Secretariat and national mirror committees.

Common understanding of TC309 purpose
The diverse member bodies, liaisons and experts in the various working groups and sub-groups will require a common understanding of the TCs objectives, purpose and portfolio of work (described in this Business Plan). This may be especially challenging for new committee members as well as existing members focusing on a particular TC area. In this regard, the TC and WG leadership can play a valuable role by communicating the committee’s activities via newsletters, communiques, workshops, presentations, etc.

The various strands of the Committee’s work programme will always be at different stages of development, whether as preliminary work, new work items, standards under development or published, and it is important to recognise that this flow of work will require constant interaction between projects and also a continuing review of the Business Plan.

Effective collaboration and engagement
ISO/TC 309 has a wide and varied scope that touches many disciplines. It is important that the Committee continues to identify and extend liaisons and cooperate with other committees and organizations to create an understanding of its work. This includes engagement with industry, academia, professional organizations, not for profit or non-government organizations, etc.

TC 309 needs the expertise from other TC members in order to be up-to-date in its thinking, to be sensitive to the environment in which it operates, and to gain credibility among stakeholders. To address this need, TC309 will create a structure that recognizes the interests and expertise needed to create credible and trusted standards and actively encourage their participation though the leadership and membership of the Committee.
A liaison review group, reporting to the Chairman’s Advisory Group, will assess and monitor the activity of existing liaisons, explore the potential for new liaisons, both internal to ISO and for external organizations (see 7 below).

**Limitations on time of experts**
The potential breadth of the Committee’s work may strain the ability of NMBs to provide appropriate resources. As part of the submission of new work, member bodies will be encouraged to conduct preliminary work with other members to establish the global need for new standards and the likelihood of attracting sufficient experts to develop a quality standard in a timely manner. A process for review and commenting on new work item proposals is under consideration by TC309.

The cost of hosting and attending meetings can also limit the ability for many member bodies to host, and their delegates and liaisons to participate. Organizers will strive to minimize the number of physical meetings or alternatively hosting in easy-to-access venues or, using virtual meeting options when possible, etc.

As with all ISO committee’s ISO/TC 309 is aware of the time commitments demanded of leadership, delegates and experts on the committee and its various sub-committees.

Where possible, sub-committees will look to encourage:
- Efficient use of time between physical meetings;
- Efficient use of WebEx and other online tools to carry out its work;
- Effective co-ordination of meeting time and location, including collective WG/TG/AHG meetings. This includes varying meeting locations across continents or regions and ensuring, where possible, no clash with the timings of meetings of external liaisons;
- The provision of maximum possible notice of meetings to delegates.

**Management / Development of Work**
Slow development of standards might result in decreased relevance and interest or alternatively higher quality of the deliverable. This risk and opportunity will have to be balanced and managed. Experts are usually very busy in their normal work with limited time for ISO activities. In order to reduce the possibility of delays in the development of drafts and reviews, realistic timetables will be set and monitored closely and if delays occur, mitigating measures will be put in place (e.g. re-assignment of actions or roles) and decisions made (e.g. extension or cancellation of project) in a timely manner.

**Terminology Co-ordination**
With so many ISO committees and ISO/TC 309 sub-committees covering aspects of governance, there may be a variance in terminology used. ISO/TC309 will establish a Task Group for Terminology Coordination (TGTC) responsible for monitoring the terms and definitions used in its deliverables to ensure consistency, as well as provide guidance to other ISO committees. The TGTC will have the role of coordinating with the other ISO/TC 309 WGs and establishing a process for managing terminology in TC309 – see 7 below.

**Legal and Regulatory Factors**
Governance may be impacted by complex legal, jurisdictional and liability issues. Standards that do not recognize these factors run the possibility of creating new risks to individuals and organizations.

In addition, government and regulatory policy for governance may be mature in some countries and less so in others. ISO/TC309 has an opportunity to (further) develop standards (e.g. in areas of compliance, whistleblowing, anti-bribery, governance, and prevention of corruption and fraud) that both complement existing, and inform the development of, new policy and regulatory frameworks.

ISO/TC309 deliverables will not replace, undermine or negate existing national policy, regulation or legislation but will support such instruments. The growth in volume and range of international guidance suggests that government and regulators globally are showing an increasing interest in governance and management systems that support governance.
ISO/TC309 is a new technical committee and needs to be sensitive to the fact that governance is a relatively new topic for some members and potential members. There will be differences in approaches to governance however with the increasing global interconnectedness of countries, communities and organizations, there is the potential for greater collaboration. Standardization in this context can play a pivotal role in reducing instances of significant and unhelpful variations in regulatory and legal structures.

Specific Interests
In common with other ISO committees, and indeed within ISO itself, there are some stakeholder groups that have specific issues and challenges in relation to standardization relating to governance issues. There will be a structure in place within ISO/TC309 to assist those groups in addressing their issues.

- **Developing Countries**
  NMBs from developing countries may face a multitude of issues that could prevent them from fully and actively participating in the work of ISO/TC309, including economic disparities, rapid population changes, mass migration as a result of climate change and war, social issues relating to poverty and unemployment and the after effects of natural disasters, etc.
  ISO/TC 309 will, therefore;
  - establish a “developing countries advisory group”;
  - encourage twinning relationships in its working groups and task groups;
  - liaise with ISO DEVCO to align its work with the ISO’s Action Plan for Developing Countries 2016-2020
  - where appropriate investigate and/or support sources of funding to assist developing country participation.

- **SMEs**
  Small and medium enterprises (often classified as organizations with up to 250 employees) face particular challenges in implementing standards in general, and may face specific challenges in relation to the Committee deliverables in this new topic area. The Committee will ensure that it properly addresses the issues facing SMEs. Governance is increasingly seen as a means for organizations of all types and sizes to determine purpose, set direction, and achieve that purpose. SMEs with good governance have greater potential to realize their objectives.

- **Consumers**
  Through its COPOLCO group, ISO undertakes a range of activities to promote and encourage consumer interests in standards. ISO/TC309 will engage with COPOLCO as appropriate.
7. STRUCTURE, CURRENT PROJECTS AND PUBLICATIONS OF THE ISO/TC

7.1 Structure
The overall structure of TC309 was agreed at the 3rd meeting of TC309 in Shenzhen, China with Terms of reference approved by TC 309 ballot in February 2018.

Note: All working groups must be established by a ballot of TC309.

<table>
<thead>
<tr>
<th>Subcommittee/Working Group title</th>
<th>Purpose</th>
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| Task Group 4 Anti-Bribery Management Systems (TG4) | TG4 has been established to:  
- develop an ISO Handbook to provide guidance on anti-bribery management systems  
- consider post-publication issues relating to ISO 37001:2016, in cooperation with the TC309 AGCE. |
| Task Group 5 Compliance Management Systems (TG5) | TG5 has been established to  
- consider the outcome of the systematic review closing on 4th December 2017 and prepare such documentation as may be |
| Chairman’s Advisory Group (CAG) | The CAG will assist TC leadership in coordination, planning and steering of TC’s work. In particular, it will:  
- Advise on issues of overlap etc within TC309  
- Advise on liaisons with other TC/PC/SC and external organizations (through its Liaison Review Group)  
- Review Strategic Business Plan, propose any changes to TC309 (through its SBP Task Group)  
- Review New Work Item Proposals in accordance with any TC309 agreed process  
- Advise on developing country issues (through its Developing Countries Coordination Group) |
|---|---|
| Advisory Group Communications and Engagement (AGCE) | The AGCE has been established to:  
- Consider the strategic communications needs of TC309 standards users  
- Support TC309 outreach activities as necessary  
- Fulfill activities and responsibilities relating to the TC309 website;  
- Develop a Communications Plan for all committee projects including the use of social media platforms, the engagement of national mirror committees, internal and external liaisons, and other stakeholders. |
| Task Group Terminology Coordination (TGTC) | TGTC will:  
- Provide a forum to improve definitions and ensure consistency throughout the committee's work.  
- Liaise with other committees that are developing related standards to improve definitions and ensure consistency.  
- Provide input to ISO TMB JTCG Task Group regarding Annex SL High Level Structure (this may be through, for example, a TGCT MSS group).  
- Comment on relevant WD/CD/DIS and proposals for new work from a terminological point of view, including during WG/TG/AHG meetings.  
- Consider the impact of terminology on translated standards.  
- Maintain an internal database of all terms and definitions of all TC309 documents at all stages of development. This database will be extended to other TC/SC/PC |
7.2 Current projects and publications

ISO 37000:202x Guidance for Governance of Organizations

| ISO Stage 20.00 (Registered in the TC work programme). New work item approved 16th September 2017 |
| First meeting of WG1 took place in Shenzhen, China, 13th to 16th November 2017. |

ISO 37001:2016 Anti-Bribery Management Systems -- Requirements with guidance for use

| ISO Stage 60.60 (Publication): 13th October 2016 |
| Note: ISO/PC 278 (disbanded) developed this standard. TC309/WG2 now has responsibility (see above). |


| Target dates |
| ISO Stage 60.60 (Publication): 5th December 2014 |
| Systematic review ended 4th December 2017. Note: ISO/PC 271 (disbanded) developed this standard. TC309/TG5 now has responsibility (see above). |

ISO 37200:202x Whistleblowing Management Systems – Guidelines

| Target dates |
| ISO Stage 10.20 (New project ballot initiated) |
| New work item proposal ballot planned to commence March 2018 |

ISO Handbook Guidance on Anti-Bribery Management Systems

| Subject to approval by TC309 ballot, closing 14th March 2018. |

Information on ISO online

There is a dedicated website for TC309 and its projects at: https://committee.iso.org/home/tc309

There is further information on ISO’s website:
Committee structure and projects: https://www.iso.org/committee/6266703.html
Committee membership: https://www.iso.org/committee/6266703.html?view=participation

Reference information

*Glossary of terms and abbreviations used in ISO/TC Business Plans*

*General information on the principles of ISO’s technical work*
Annex A

**Additional International guidance (see 2.2.1)**

The number of current international guidance and advisory documents relating to governance provide an indication the importance of the discipline. For example:

- G20 OECD Principles
- CIMA IFAC Enterprise Governance: Getting the Balance Right
- ICGN Global Governance Principles
- ACCA – Governance for all: The implementation challenge for SMEs
- United Nations Convention against Corruption (UNCAC)
- OECD, Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and Related Documents
- UNCTAD Guidance on Good Practices in Corporate Governance
- CIPFA – International Framework Good Governance in the Public Sector
- European Confederation of Directors Associations (ecoDA), Corporate governance guidance and principles for unlisted companies in Europe
- International Olympic Committee, Basic Universal Principles of Good Governance of the Olympic and Sports Movement
- Baltic Institute of Corporate Governance, ecoDA, 2015. Corporate Governance Guidance and Principles for Unlisted Companies in the Baltics