ZNU Standard
– driving sustainable change

Z 8   Definitions, basis and index

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driving sustainable change

Z 8-1   Definitions

The glossary in this section contains definitions related to the *ZNU Standard – driving sustainable change*, the aim being to establish a common understanding and use of the terms listed below.

Certification audit

In this initial audit procedure according to the *ZNU Standard – driving sustainable change*, a company's strategic sustainability improvement (part I) and systematic management of sustainability issues (part II) are checked by a recognized certification body and its auditor or team of auditors.

The company has to demonstrate the functionality of its documented procedures and give open and transparent answers to the auditors.

The audit process starts with the application for the audit. For required audit times see Z4-1.3 "Calculation of audit expense" and / or the tender of the authorized certification body. The audit starts with a desk review of documentation the company provides in advance, and submission of the audit plan, and ends with the final meeting on the last audit day.

The certificate will be issued if no non-conformities are detected. The certificate validity is three years provided the annual monitoring audits are positive (cf. Z4-3 "Certificate").

If non-conformities are detected the company must send a duly completed action plan providing relevant evidence to exclude major non-conformities to the auditor within eight weeks after the audit. The certification body decides whether to issue the certificate or whether a renewed check on site (follow-up audit) or submission of new documents will be required.

Comply or explain

Compliance with all requirements of the standard needs to be documented (comply). Site-specific circumstances are to be taken into account. Points not applying to the company and / or site require a short explanation (explain). Another aspect to consider is the degree of maturity the company has reached in its system of improved business sustainability. A company which e.g. does not meet requirements in all action fields in the certification audit but has identified targets in all fields may justify its activities with the principle of materiality (explain). Progress towards improved business sustainability must be clearly visible.

CSR

The EU Commission defines CSR (Corporate Social Responsibility) as "the responsibility of enterprises for their impacts on society" (EU Commission, 2011, p.6) and takes a stronger focus on the specific role of companies: "Through CRS, enterprises can significantly contribute to the European Union's treaty objectives of sustainable development and a highly competitive social market economy." (EU Commission, 2011, p.3).

Extension audit

During the term of existing certification, an extension audit may be performed on site if, e.g., in the course of multi-site certification an additional site is to be included prior to the regular monitoring or re-certification audit, or if the scope of the certification audits changes in other respects. After successful audit, the report of the extension audit is attached to the original audit report, and the certificate may be extended by the new site(s) or section(s). The updated certificate shall have the same validity as the previously issued original certificate.

Follow-up audit

A follow-up audit is necessary in cases where there is no justification for issuing or maintaining a certificate. It serves to check only those standard requirements where non-conformities have been identified. If the auditor continues to find non-conformities, then a complete certification or monitoring audit is required automatically. The same auditor shall conduct the follow-up audit within four months after the previous audit. If this does not happen then another certification audit or monitoring audit shall be conducted.

Indicators

A sustainability management system needs measuring instruments to reflect complex business structures, issues and processes in a condensed and simplified manner. In addition to immediately evident measures and figures, indicators may be used for an indirect representation of issues or matters which cannot be directly quantified or observed. In this manner, indicators describe circumstances that are complex or can only be described in qualitative terms, with the aim to derive conclusions and initiate resulting feasible measures.

To establish a solid basis for the system of sustainable management, it is indispensable to link the defined targets to indicators / key figures so that conclusions can be drawn about the state of target attainment or revision thereof. A distinction can be made between quantitative indicators (for conditions related to quantity which can be described with a figure) and qualitative indicators (for conditions related to quality which can be described via assessment).

Internal audit

An internal audit is conducted by a company or on its behalf to identify and realize improvement potentials in the sustainability management system. It is a "systematic, independent and documented process for obtaining objective evidence (…) and evaluating it objectively to determine the extent to which the audit criteria (…) are fulfilled" (DIN EN ISO 19011). The purpose of an internal audit is to determine whether the organization has effectively introduced, and maintains, a system of sustainability management. It is therefore necessary to check and document compliance with ZNU requirements on a regular basis and derive activities from findings. Consequently, internal audits are essential parts of a company's ongoing learning dynamics.

Materiality principle – Sustainability involves all operational processes

As a matter of principle, sustainability must be considered in all operational activities, including outsourced processes. As part of strategic objectives, a business enterprise decides on which areas (operations, processes) to focus its sustainability efforts. Hereby it is important to systematically identify the major sustainability effects; the company needs to identify topics of high significance for operations and products, and among these, areas of potentially high impact. This means that not only processes at site or company level need to be considered but also those along the value chain (cf. Z2 "Early detection").

Monitoring audit

Annual monitoring audits shall be carried out on site to maintain the validity of the certificate. Derogations in case of several sites are described in detail in Z5 "Multi-cite certification".

Monitoring audits take the form of random checks of at least basic requirements of the standard. Other aspects to be examined are proper use of the certificate and – where applicable - of the logo of the *ZNU Standard – driving sustainable change*, complaints about the management system, and the effectiveness of corrective actions regarding the findings from previous audits. Here the focus is on specific solutions and corrections of non-conformities found in previous audits, and suggestions how to identify sustainable development and learning dynamics within the company.[1]

Monitoring audits are carried out one year and two years after the previous certification audit or re-certification audit. The date of the first monitoring audit following the first, i.e. initial certification shall be set at 12 months maximum after the annual target day (example: annual target day is 22 May 2018; the first monitoring audit must be completed by 21 May 2019 at the latest). All following monitoring audits shall be conducted and completed within a time frame of 3 months before and after the annual target day – the annual target day refers to the certificate validity. Postponements beyond that deadline require consent by the ZNU as the standard setter. Without such consent the certificate will be suspended or withdrawn (cf. Z4-3 "Certificate").

Planetary Boundaries

International researchers led by Swedish Professor Johan Rockström published the concept of Planetary Boundaries with statements on our planet's health and the foundations of human existence in 2009. Several co-authors presented an updated and advanced version in 2015. They formulated nine global processes that determine the resilience and ecological limitations of the earth and are affected by human action (e.g. climate change, loss of biodiversity, acidification of oceans, land use). They defined thresholds which signal irreversible and sudden ecological changes that affect habitability of the Earth for humans.

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[1] Recommendations for the monitoring audit: the audit plan should allow for sufficient time to talk to the company's sustainability officer early in the audit. The time may be profitably used to discuss changes regarding important topics, sustainable business development, business projects and their results since the previous audit, as well as measures resulting from suggestions and / or non-conformities from previous internal and external audits.

Pre-audit

Prior to the initial or certification audit, a company may request a pre-audit to ascertain its readiness for certification. The certification body shall be contacted for this purpose. In a pre-audit the auditor assesses the status quo to identify potential deficits in documentation and implementation of the management system. Results of the pre-audit will be explained to the management, or documented in a report if necessary. The scope of the pre-audit is determined in consultation with the certification body. It should be noted that a pre-audit conducted by the certification body can take place only once prior to the certification audit. The auditor is not allowed to give recommendations. The company should use internal audits for internal definition and implementation of corrective actions which the company can realize either autonomously or with the assistance of external consultants.

Re-certification audit

The entire management system of the company will be checked in detail according to the *ZNU Standard – driving sustainable change* every three years. Derogations in case of several sites are described in detail in Z5 "Multi-site certification". If the audit is passed the certificate will be valid for another three years.

Prior to a re-certification audit a company is free to opt for a different auditor for the benefit of new perspectives to improve the company's learning dynamics. But this is not compulsory.

The date for the re-certification audit shall be set at three years after the initial audit or previous re-certification audit. The re-certification audit must be completed prior to expiry of the certificate; this means that any identified non-conformities must have been rectified, or their handling as recorded in the action plan must have received the auditor's approval. If it is not possible to meet this deadline, a renewed certification audit must be carried out in consultation with the standard setter, with correspondingly higher expenses. After successful completion of renewed certification procedures, the company will receive a new certificate with a new term (not linked to the expiry date of the previous certificate). Here, too, the action plan shall be completed within eight weeks after the audit, and be sent to the auditor together with evidence that the identified non-conformities have been rectified. For examples see Z4-3.2 "Certificate – Validity".

As in the case of monitoring audits, changes in the management system and / or business data shall be communicated in writing to the certification body in advance, together with pertinent documentation.

Stakeholders

The term stakeholder describes any person or legal entity with an interest in the progress or outcome of processes such as a project or the economic development of a commercial enterprise.[2]

The *ZNU Standard – driving sustainable change* perceives each business enterprise as part of the overall social system in the wider context of Planetary Boundaries[3] which interacts with its ecological, economic and social environment and is therefore in continuous exchange with a variety of internal and external stakeholders. In the context of the sustainability management system the company must therefore identify and assess their interests and calibrate them with its own business interests. Many complex sustainability issues may only be solved in a collaborative effort involving all relevant stakeholders. This is why each business enterprise should cultivate a policy of open communication and promote dialogue with stakeholders.

Sustainable Leadership

Sustainable Leadership describes the obligation to assume increasing responsibility for people and the environment on corporate and product levels, from business location through the supply chain including social contexts. Furthermore, the global gap between north and south must be considered as well as the interests of future generations. Advances in sustainable management involve a medium to long-term learning process which requires open dialogue among the corporate stakeholders (ZNU Center for Sustainable Leadership, 2013).

Unannounced audits

The standard setter / certification body reserves the right to conduct an unannounced on-site audit in case of complaints or reasonable suspicion (cf. Z4-4 "Quality assurance of certification procedures" and Z9-1 "Quality assurance and dialogue"). The company is notified 24 hours in advance in order to ensure the presence of a responsible company representative on site. Unannounced audits have no influence on the usual frequency of certification audits and are limited to selected requirements. If a major non-conformity is detected it must be checked whether a full certification, or monitoring, or re-certification, or follow-up audit is required.

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[2] Examples are owners, shareholders (e.g. claims to dividends), employees including managers (e.g. claim to employment, job security), customers (e.g. claim to quality and reliability), suppliers (e.g. claim to payment on time), capital markets and other lending credit institutions (e.g. claim to loan loss provision, risk transparency), the state (e.g. claim to tax payments), the general public: political parties, associations, churches, media, non-profit organizations etc. (e.g. claim to support for the community, for science and culture etc.) as well as the environment (e.g. claim to environmental protection and sustainable use of natural resources).

[3] See glossary, definition "Planetary Boundaries"

Value chain

The *ZNU Standard – driving sustainable change* aims to ensure a uniform use of terminology among producing companies, service providers and other organizations, and perceives the value chain as the entirety of a company's business activities, i.e. throughout the entire life cycle.

Accordingly, the application of the *ZNU Standard – driving sustainable change* involves the consideration of economic, ecological and social implications of business activities at all stages, from primary production / procurement / manufacturing up to use and disposal. In addition, each company should aim to close cycles for best possible usage of products and resources along the value chain in the sense of Circular Economy.

Z 8-2   Basis – driving sustainable change

The following section describes the theoretical foundations of the *ZNU Standard – driving sustainable change*. The definition of "Sustainable Leadership" is commented in detail, followed by reflections on three phases of sustainability orientation (ZNU phase model).

Business enterprises are faced with a wide range of requirements related to sustainability issues, for example with regard to topics like climate protection, packaging, animal welfare, biodiversity, demography and social diversity. Formulated by different internal and external stakeholders, these challenges require a learning process towards more sustainability.

Small and medium-sized companies in particular have problems coping with the many possible interpretations of "sustainability" as an open concept: how to understand sustainability in a particular thematic field, how to assess correlations, how to take correct measurements in view of this complexity. A methodological framework needs to be set up which helps them to structure their activities and identify blank spots. In addition, prevailing interpretations need to be harmonized, i.e. a coherent approach must be developed as to what business sustainability comprises, and how to assess it.

In the light of the above, the ZNU has been developing scientifically sound and application-oriented approaches to sustainability evaluation at company and product level over the past years, in the sense of foundational transformative research. One characteristic of the ZNU concept is its topic orientation, with a focus on climate protection, fair payment, human rights along the value chain, health etc. rather than on division-specific circumstances. Another focus is on a targeted interlinking of systemic and mechanistic approaches which – a holistic perspective notwithstanding - ensures their connectivity and integrability in business practice with, for example, detailed checklists for individual divisions. The following guiding principle of action has proven particularly helpful with a view to integrating sustainability in business practice: "reflect / act / evaluate / communicate".

This improvement cycle pursued in the ZNU Standard may be compared to the well-known cycle of "plan / do / check / act" (PDCA), whereby the *ZNU Standard – driving sustainable change* places special emphasis on early detection in collaboration with the stakeholders involved.[4]

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[4] In this context it is important to identify major sustainability issues and detect potentials for improvement in order to subsequently reflect and develop existing response strategies (plan). Corrective measures must then be implemented step by step (do), and findings need to be checked and evaluated via internal on-site audits (check). Results shall serve to

In general, the focus is therefore on measurable progress towards improved sustainability, with Sustainable Leadership as the alternate aim. Accordingly, the term "Sustainable Leadership" is used hereinafter. On the one hand, the term underlines the regulatory nature of improved sustainability as a learning and development process, and on the other it refers to the role of a business enterprise as a social protagonist.

> *"Sustainable Leadership describes the obligation to assume increasing responsibility for people and the environment on corporate and product levels, from business location through the supply chain including social contexts. Furthermore, the global gap between north and south must be considered as well as the interests of future generations. Advances in sustainable management involve a medium to long-term learning process which requires open dialog among the corporate stakeholders." (ZNU 2013, based on UN definition of sustainable development and EU definition of CSR)*

This definition reflects the EU Commission's understanding of Corporate Social Responsibility as a concept that serves as a basis for companies to identify the implications of their actions for society and to integrate them into core business strategies in collaboration with the stakeholders involved. It also covers generational responsibility which the UN definition of sustainability underlined as: sustainable development that "meets the needs of the present without compromising the ability of future generations to meet their own needs". (Brundtland Report of the World Commission on Environment and Development, 1987)

The ZNU phase model developed by Geßner in 2008 for a theme-oriented integration of sustainability in strategic management provides the scientific foundation of ZNU instruments. It incorporates concepts presented by Dyllick, Schaltegger, Schulz, Steger, Hülsmann and others into a dynamic framework to illustrate and assess sustainability strategies. The learning process of Sustainable Leadership derives its dynamism from topic orientation and interaction with stakeholders. Depending on how far sustainability is used as an overall concept in strategic management and how proactive the approaches to sustainability issues (such as climate change, globalisation, demographic change) are in meeting entrepreneurial challenges, we can distinguish between three phases of sustainability orientation:

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optimize the management system (act) the conformity of which with requirements of the ZNU Standard can be checked by independent third parties.
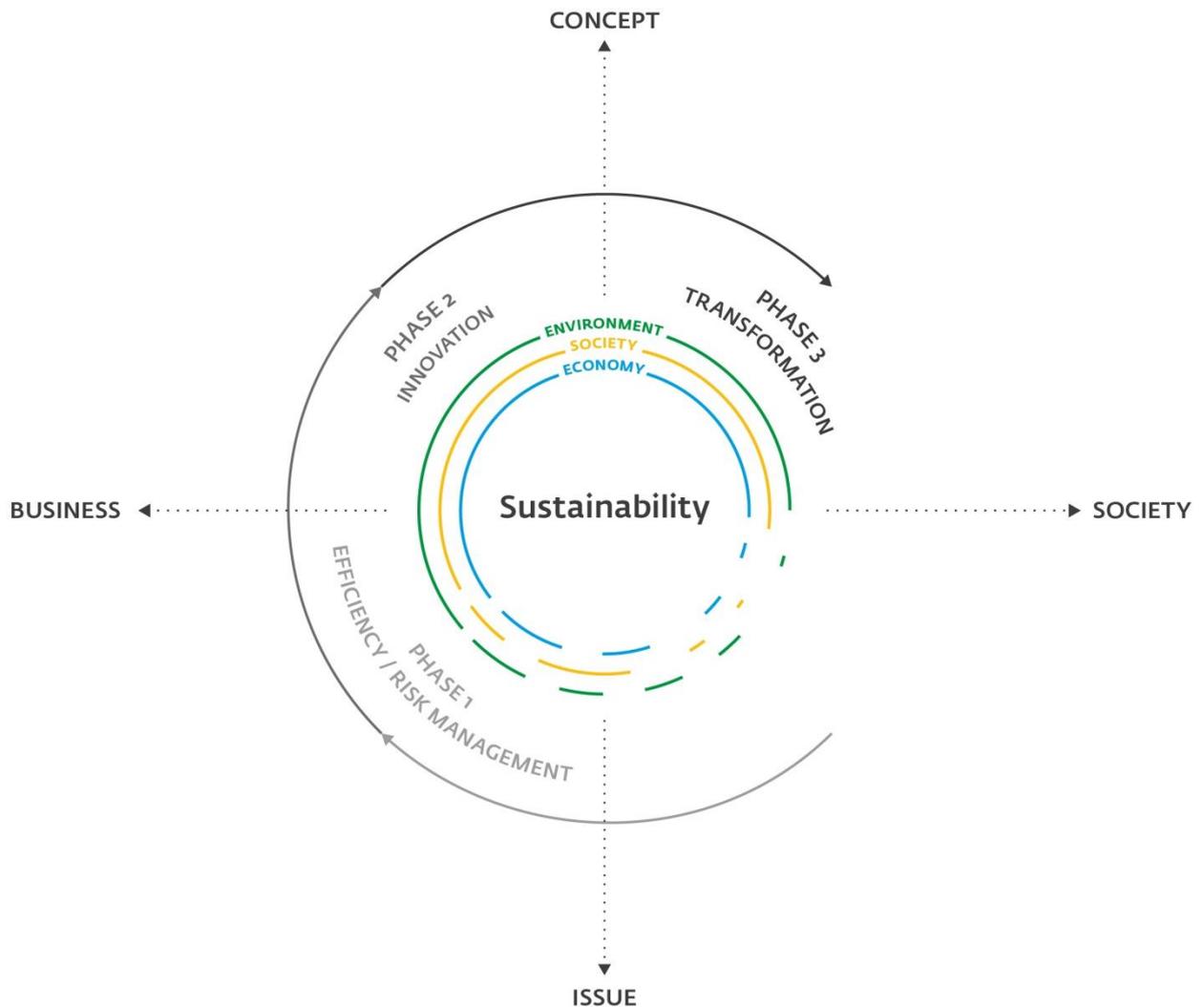
Figure 1: (Z8-2): Sustainable Leadership Model; source: Geßner et al. 2013, p. 10, based on Geßner 2008, p.212

The x-axis in this model illustrates the extent to which an early detection system for sustainability challenges has been established and is considered in the company's operations, and in how far problem-solving approaches are being transferred to the company's market and non-market environment. The y-axis indicates whether solutions address single projects and are short-term by nature, or whether they are integral conceptual elements at management level with systematic effect. These are the three phases of sustainability integration as part of a recursive learning cycle:

▶ **Phase 1**

"Sustainability Management" describes a restricted understanding of CSR, limited to highly visible single projects and aimed exclusively at short-term economic gains. Measures such as the use of energy-saving lamps are efficient and make sense but will only be perceived as a fig leaf gesture unless they form part of systematic energy and material efficiency strategies within the company.

▶ **Phase 2**

"Sustainable Management" underlines the cross-sectional approaches of sustainability issues. Here the aspiration is to develop sustainability systematically and across all management divisions and thus generate long-term competitive advantages. The

business case remains the first motivation, whereby cost and efficiency considerations are oriented towards medium to long-term goals and are complemented by the development of product and process innovations. The time required to integrate sustainability will mainly depend on corporate culture, prevailing interpretations of sustainability by those involved, and their readiness to learn and adapt.

▶ **Phase 3**
"Sustainable Business" signifies the shift from an internal to an external perspective. The company perceives itself primarily as a corporate citizen with a responsibility to actively participate in shaping sustainable framework conditions. The company cultivates open dialogue with a wide range of external and internal stakeholders. Such a transformative approach also involves experiments in theme-related co-operations, e.g. along the value chain to develop innovative products or set up standards or guidelines.

The organizational learning process towards Sustainable Leadership as outlined above derives its vigor from dedication on the part of the company management in combination with successful single projects on sustainability issues. It illustrates the challenges which a management style that wants to be perceived as sustainable and credible will have to face over the coming years. On the other hand it serves to reflect on how far corporate responsibility is supposed to reach.

In 2008/2009, the ZNU designed a self-assessment tool (the ZNU Sustainability Check) and continuously amended it over the following years, for small and large companies alike to classify their sustainability activities according to the described phases. The tool combines the systemic character of the phase model with the mechanistic approach of a scoring model, and today is used as a monitoring instrument by numerous companies on a regular basis.

Critical stakeholder groups tend to regard self-evaluation as less credible where communication of one group's sustainability performance is concerned. This fact underlines the limitations of mere self-assessment tools. As a consequence, the ZNU in collaboration with the TÜV Rheinland Cert set out to develop a standard certifiable by independent third parties and based on the ZNU Sustainability Check in 2010. It was published as ZNU Standard Food in 2013, and now in a revised version as *ZNU Standard – driving sustainable change* in 2018.

Z 8-3   Index

List of abbreviations (Z 8-3.1)

B2B	Business-to-Business
BRC	British Retail Consortium
BSCI	Business Social Compliance Initiative
CCF	Corporate Carbon Footprint
CSR	Corporate Social Responsibility
DIN	Deutsches Institut für Normung / German Standards Institute
DNK	Deutscher Nachhaltigkeitskodex / The Sustainability Code
EA	European Cooperation for Accreditation
e.g.	exempli gratia / for example
EMAS	Eco-Management and Audit Scheme
EN	Europäische Norm / European Standard
etc.	et cetera / and so on
EU	European Union
FSC	Forest Stewardship Council
FSSC 22000	Food Safety System Certification 22000
FTE	full-time equivalent
GHG	Greenhouse Gas
GMO	Genetically modified organisms
GRI	Global Reporting Initiative
GS1 Germany	Global Standards One Germany
HACCP	Hazard Analysis and Critical Control Points
i.e.	id est / that is
IFS	International Food Standard
ILO	International Labour Organization
ISEAL	International Social and Environmental Accreditation and Labelling
ISO	International Organization for Standardization
max.	maximum
min.	minimum
NGO	non-governmental organization
PD	person day
PDCA	plan / do / check / act
REACH	Registration, Evaluation, Authorization and Restriction of Chemicals
RNE	Rat für Nachhaltige Entwicklung / German Council for Sustainable Development
RSPO	Roundtable on Sustainable Palm Oil
SA 8000	Social Accountability 8000

SDG	Sustainable Development Goals
TÜV	Technischer Überwachungsverein / German technical inspection association
UN	United Nations
UNHCR	United Nations High Commissioner for Refugees
UTZ	program and label for sustainable farming
UW/H	Witten / Herdecke University
WHO	World Health Organization
WWF	World Wide Fund for Nature
ZNU	Center for Sustainable Leadership

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