

ISO 37000:2021-09 (E)

Governance of organizations - Guidance

Contents		Page
Foreword		v
Introduction		vi
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
3.1	Governance and organization	1
3.2	Principles and outcomes	3
3.3	Roles	5
4	The governance of organizations	6
4.1	General	6
4.2	Integrated governance	7
4.2.1	General	7
4.2.2	Governance and delegation	7
4.2.3	Governance and management	8
4.2.4	Governance and sustainability	8
4.2.5	Governance and stakeholders	8
4.3	The governing body	8
4.3.1	Composition and structure	8
4.3.2	Competence	9
5	Overview	9
6	Principles of governance	13
6.1	Purpose	13
6.1.1	Principle	13
6.1.2	Rationale	13
6.1.3	Key aspects of practice	13
6.2	Value generation	15
6.2.1	Principle	15
6.2.2	Rationale	15
6.2.3	Key aspects of practice	15
6.3	Strategy	17
6.3.1	Principle	17
6.3.2	Rationale	17
6.3.3	Key aspects of practice	17
6.4	Oversight	19
6.4.1	Principle	19
6.4.2	Rationale	20
6.4.3	Key aspects of practice	20
6.5	Accountability	22
6.5.1	Principle	22
6.5.2	Rationale	22
6.5.3	Key aspects of practice	22
6.6	Stakeholder engagement	24
6.6.1	Principle	24
6.6.2	Rationale	24
6.6.3	Key aspects of practice	24

6.7	Leadership	25
6.7.1	Principle	25
6.7.2	Rationale	25
6.7.3	Key aspects of practice	25
6.8	Data and decisions	28
6.8.1	Principle	28
6.8.2	Rationale	28
6.8.3	Key aspects of practice	28
6.9	Risk governance	30
6.9.1	Principle	30
6.9.2	Rationale	30
6.9.3	Key aspects of practice	31
6.10	Social responsibility	33
6.10.1	Principle	33
6.10.2	Rationale	33
6.10.3	Key aspects of practice	33
6.11	Viability and performance over time	34
6.11.1	Principle	34
6.11.2	Rationale	34
6.11.3	Key aspects of practice	34
Bibliography		36