



OCTOBER 2026

VOL. 01 / ISSUE 01

SEPTEMBER IN REVIEW

From compliance to confidence.

New standards. Clear responsibilities.
Management systems that work.

THE SEPTEMBER BRIEFING

ISO 9001:2026 is here.

The published transition timetable and a practical
starting point for organisations and audit teams.

INDUSTRY PERSPECTIVE

Dr. Shahid Mushtaq
on leadership

SECURITY & AI

From awareness to
controlled decisions

SUSTAINABILITY

From commitments
to credible evidence

THE INAUGURAL EDITION

Ideas. Practice. Perspective.

October 2026 | A review of September, with practical reading for the month ahead.

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AdviseISO is not affiliated with ISO. Original issuing bodies remain authoritative. Examples are illustrative unless stated otherwise. No confidential client records are reproduced.

References [1]-[17] identify original sources; practical commentary is written for AdviseISO.

WELCOME TO THE INAUGURAL ISSUE

A clearer view. A more useful conversation.

September brought new standards, live reporting duties and fresh questions about how organisations turn intentions into action.

Welcome to AdviseISO Journal. We created this publication for the people who make management systems work: business leaders, process owners, auditors, consultants and professionals responsible for compliance, safety, security and sustainability.

Our daily website follows developments as they emerge. The monthly journal gives us space to examine their significance, connect related ideas and offer tools that can be used in a real meeting or on a real job.

This October issue looks back at 1-30 September 2026. ISO 9001:2026 and the ISO/UNDP 53001 launch are among the month's important developments. We report the transition timetable separately from our own suggestions for preparing an organisation. [1-4]

Read the status, then the story

A published standard, an exposure draft, an implementation deadline and an editorial recommendation are different things. Throughout the issue we make those distinctions visible. A consultation invites a response; it does not, by itself, create a new compliance obligation.

Our cover feature asks how a management system can support decisions rather than merely accumulate documents. It traces one business promise through ownership, controls, evidence and management review. The examples are illustrative, with no invented client successes.

The auditor's desk examines how to write a defensible finding and how to test the effectiveness of corrective action. Elsewhere, we consider AI use, sustainability data, food waste and regulatory reporting. The toolkit is designed to make the next management review more purposeful.

A place for professional judgement

We have reserved a two-page industry expert editorial near the front of every issue. In this inaugural issue, Dr. Shahid Mushtaq, CEO of W3 Solutionz, examines how leaders can use management systems to strengthen accountability and make better decisions.

We welcome questions, constructive disagreement and practical experience. Readers should be able to trace a news claim to its source and understand which conclusions are ours. That is the kind of professional conversation AdviseISO aims to build.

AdviseISO Editorial Team
A W3 Solutionz knowledge initiative

Give management systems a seat at the leadership table.

The most useful question is not whether the system exists, but which decisions become better because it exists.



BY DR. SHAHID MUSHTAQ

CEO, W3 Solutionz

"A process owner needs both responsibility and the means to act."

I believe management systems earn their place at the leadership table when they improve decisions. Revenue, staffing, delivery and customer relationships compete for attention. A useful system helps leaders understand their choices and the consequences.

Document completion alone cannot demonstrate that contribution. An approved procedure may leave a capacity problem unresolved. Training attendance does not show competence. A completed audit may leave a recurring weakness unchanged.

Start with a business tension

Consider a delivery date promised before capacity is checked. Sales wants speed, operations wants a realistic commitment and the customer wants confidence. The management question is who can promise what, using which information and with whose authority.

A useful system identifies the approval point, information needed, accountable person and exception route. It also preserves evidence of what happened under pressure.

Make accountability concrete

A process owner needs access to performance information, a clear decision boundary and a workable escalation route. A name beside a process is not enough.

If the owner cannot secure resources or resolve conflicting priorities, responsibility has been assigned without the means to act. Leaders should address that gap before requesting another action plan.

Protect the quality of the conversation

People bring bad news when doing so leads to a useful response. Treating every missed target as personal failure can encourage delayed escalation and comfortable explanations, weakening the information leaders receive.

My starting point is to ask what the evidence shows, what remains uncertain and what decision is needed. Challenge the explanation without dismissing the person. Seek a testable action rather than a promise to try harder.

The leadership test: which decision became better because the management system was used?

DR. SHAHID MUSHTAQ / PART 2 OF 2

Ask for evidence that changes a decision.

A strong management review leaves people with priorities, authority and a clear way to judge whether action worked.

Use fewer measures more carefully

An executive dashboard should help its readers choose an action. A rising total can reflect growth, a change in scope or a deterioration in performance. A percentage can improve because difficult cases were removed from the denominator. Neither number explains itself.

Ask the owner of every important measure to explain what is counted, what is excluded, where the data comes from and what level of movement should trigger attention. Where the measure concerns people, understand whether the reporting process encourages honest disclosure.

A useful review brings together the result and its operating context. Delivery performance may need to be considered alongside workload, overtime, rework and complaints. No single indicator should be allowed to conceal a problem visible elsewhere.

Treat assurance as a source of learning

Audit findings are most valuable when they identify a weakness the organisation can understand and address. Counting findings alone says little about the quality of assurance. One well-supported finding about a recurring control failure may matter more than a long list of minor administrative inconsistencies.

Ask whether the audit programme follows significant changes and difficult interfaces. A new service, a system migration or a critical outsourced activity may deserve more attention than an area that is familiar and easy to audit.

Keep the promise small enough to test

A large improvement programme can become abstract. Choose one persistent business problem and trace it through the system. Agree what the team will change, why the change should help and when the result will be reviewed. Keep the original baseline so that progress can be assessed honestly.

If the first attempt does not work, record what was learned. Repeating an ineffective action with a new completion date is not progress. Equally, a useful experiment should not be dismissed because it did not deliver an immediate headline result.

Three leadership commitments

First: give one process owner a clear decision boundary and an escalation route that works in practice.

Second: require a short evidence pack for one priority issue, including the trend, relevant context, options and the decision requested.

Third: revisit one completed improvement and ask whether the intended effect occurred, whether it lasted and whether it created any new difficulty.

These are modest actions, but they change what the organisation expects from its system. The system becomes part of how leaders direct work, allocate attention and learn from results. That is how compliance can support confidence.

My priority for leaders: choose one decision, make accountability clear and use evidence to test whether the system helped.

SEPTEMBER 2026 / VERIFIED DEVELOPMENTS

A month of published changes and work still in progress.

Read each item with its status in mind. Publication, consultation and a project milestone require different responses.

16 September | ISO 9001:2026

Published standard. ISO records the sixth edition of ISO 9001 as published on 16 September 2026. Its catalogue shows the 2015 edition and its 2024 amendment as withdrawn. Global ACI separately announced the accredited certification transition arrangements. Standard withdrawal should not be confused with immediate cancellation of an existing certificate. [1,2]

Our practical view: appoint a transition owner, obtain the authorised published text and confirm your certification body's arrangements. Assess actual changes before rewriting procedures. Keep the current system operating while planning the transition.

28 September | ISO/UNDP 53001

Published standard. ISO and UNDP launched a requirements-based management system standard for contributions to the Sustainable Development Goals. The joint announcement describes integration into governance, strategy and operations, with objectives and performance evaluation. [4]

Our practical view: start with the impacts the organisation can influence. Choose a small number of meaningful priorities, identify their owners and explain how the proposed actions relate to measurable outcomes. A colourful SDG mapping graphic is only the beginning of that work.

9 September | ISO/DIS 45001

Draft milestone. ISO's project record gives 9 September 2026 as the close of the Draft International Standard ballot for the second edition of ISO 45001. The project remains under development; ISO 45001:2018 and its 2024 amendment remain shown as published. A completed ballot is not publication of a replacement standard. [5]

Our practical view: monitor the project through your national standards body. Record emerging themes for awareness, but do not represent draft wording as a new certification requirement or announce an unsupported transition deadline.

24 September | ISSB update

Research and implementation update. The ISSB renamed its Human Capital project "Workforce-related Disclosures". It also received an implementation update relating to IFRS S1 and IFRS S2 without taking a decision on that item. The meeting summary concerns preliminary decisions, not a newly issued disclosure standard. [6]

Our practical view: strengthen ownership of workforce data and retain clear definitions. Follow formal outputs as they develop rather than treating a research topic as an already mandatory reporting field.

Status check

Published? Draft? Guidance? Effective date?

Confirm these before changing your compliance register.

Primary sources [1], [2], [4], [5], [6]. All source links are on page 24.

ISO 9001:2026 / PLAN THE TRANSITION

Publication starts the work. The timetable sets the limits.

Global ACI’s published arrangements distinguish accreditation-body, certification-body and certified-client milestones. [2,3]

MILESTONE	WHO	WHAT IT MEANS
31 Mar 2027	Accreditation bodies	Ready to assess and support the revised standard; transition process announced.
30 Jun 2027	Certification bodies	Transition declaration and supporting information submitted to the accreditation body.
30 Sep 2027	Accreditation bodies	Certification-body transition decisions completed.
31 Mar 2028	New / initial certification	After this milestone, new initial certifications are to ISO 9001:2026.
30 Sep 2029	Certified organisations	Client transitions, including certificate issuance, completed within the transition period.

The requirements apply to the relevant Global ACI MRA signatories and their accredited certification bodies. Accredited certification to the revised edition follows transition of the certification body’s accreditation. [2,3]

Start with scope and ownership

List sites, services, certificates and relevant contracts. Nominate an owner and agree who will evaluate changes, update competence and coordinate the audit programme.

Confirm the route with your body

Ask about readiness, evidence expectations and available audit routes. Plan time for implementation and resolving findings. Do not leave certificate issuance until the final deadline.

Timetable: Global ACI transition document, pp. 5-6 [3]; announcement [2]. Confirm body-specific arrangements.

Follow the promise. Make the system work.

A practical method for connecting business priorities, everyday controls and evidence of results.

Most organisations can describe their policy commitments. The harder task is to show how those commitments shape a decision when time is short, resources are constrained or two priorities conflict. That is where the usefulness of a management system becomes visible.

Choose one promise your organisation makes regularly: delivering on time, protecting information, providing a safe service or responding effectively to a complaint. Trace what must happen for that promise to be kept.

One promise, five questions

Purpose: what outcome matters, and to whom?

Ownership: who can make the relevant decision?

Control: what reduces the chance of failure?

Evidence: what shows how the work performed?

Review: what happens when the result is unacceptable?

These questions form an editorial working method, not a new certification model. They can be used in a process workshop, an internal audit or preparation for management review.

Begin with an actual transaction

Select a recent job, order or service request. Look at the commitment made and follow the work through to completion. Speak with the people involved and compare the record with what they describe. Ask where the process depended on an informal intervention.

A successful outcome can still conceal a fragile process. A manager may have rescued a late job through exceptional effort. That is useful information: the question is whether routine arrangements are dependable, not whether a committed individual can compensate for every weakness.

Give the review a boundary

Define the site, process, period and types of transaction included. Record exclusions. A tightly scoped examination is more useful than a broad claim that everything has been reviewed when the sample cannot support it.

The following pages develop an illustrative service-delivery example. Its numbers are fictional and used only to demonstrate calculation and decision-making. The method is intended to be adapted to the organisation's own risks and obligations.

The test: can someone explain how a policy commitment changes what happens on a busy working day?

Turn an intention into a controlled process.

Illustrative example: a service company wants to reduce missed customer commitments without increasing unsafe or unsustainable work.

Define what the promise includes

The company's promise is to complete accepted work by the agreed date. "Accepted work" must have a defined meaning. Does the clock start when a request arrives, when the quotation is accepted or when access to the customer's site is confirmed? Without that decision, departments can report different results while believing they use the same measure.

Write a short measurement rule. Identify the source of the agreed date, how changes are authorised and how cancelled or partially completed jobs are treated. Keep a record of customer-agreed revisions rather than silently moving a due date to make a result appear favourable.

Place the control at the decision

Before accepting the commitment, the scheduler checks labour, materials, access and any specialist approvals. Where a constraint cannot be resolved, the commitment goes to an authorised decision-maker. The decision and any conditions are recorded with the job.

This does not require a complicated form. A small set of mandatory fields in an existing system may be enough, provided the fields are meaningful and the process handles urgent exceptions without bypassing accountability.

Make the handover explicit

The person who sells the work may not be the person who delivers it. The handover should identify the agreed scope, acceptance conditions, access arrangements and any assumptions that could affect delivery. A conversation is valuable, but critical commitments also need a retrievable record.

Where a subcontractor performs the work, confirm what must be passed on, what evidence will be returned and who accepts that evidence. Do not assume that a purchase order communicates every operational or safety condition.

Define a useful escalation

An escalation should say who must be informed, what decision is required and how quickly. "Inform management" is too vague if nobody knows which manager has authority to change the commitment or obtain additional resources.

The process owner can review exceptions weekly: what triggered them, how they were decided and whether they repeat. A growing exception list may indicate a planning weakness rather than a need for more reminders.

Workshop output

One agreed definition, one accountable owner, one control before commitment and one workable escalation route.

Illustrative service-delivery example. This is an implementation method, not a standard-specific checklist.



FROM COMPLIANCE TO CONFIDENCE / 3 OF 4

Read the numbers without losing the context.

Fictional service-delivery data shows why one improved indicator does not settle the management question.

MEASURE	BASELINE PERIOD	COMPARISON PERIOD
Jobs due in the period	200	240
Jobs completed on time	180	228
On-time performance	90%	95%
Jobs completed late	20	12
Overtime hours	120	210

Calculation: 180 / 200 = 90%; 228 / 240 = 95%. The increase is 5 percentage points. Late jobs fell by 40%, while overtime rose by 75%. All figures are illustrative.

What the result supports

Delivery timeliness improved in the stated periods and the number of late jobs fell. The figures also show greater overtime. They do not establish which action caused either movement.

Before drawing a conclusion, compare service mix, staffing, operating days and the treatment of due dates. Check that the same measurement rules were used in both periods.

What management should ask

Did the process improve, or did people compensate through extra hours? Were customer complaints, rework or safety concerns affected? Is the result sustainable at the next level of demand?

A useful decision may involve planning, capacity or customer commitments. Record the chosen action and the evidence that will be reviewed to determine whether it worked.

Original fictional data. Percentage-point change differs from percentage change; no client outcome is claimed.

Build a ninety-day learning cycle.

A manageable sequence for applying the feature to one process, with progress judged by evidence rather than the number of documents created.

Days 1-30 | Understand and choose

Select a recurring problem that matters to a customer, worker or other stakeholder. Agree the process boundary and the decision to improve. Collect enough recent examples to understand variation, including an exception and a successful routine case.

Confirm the process owner and define the baseline. Ask people who perform the work where the written process differs from reality. Record constraints such as unavailable information, conflicting approvals or unrealistic resource assumptions.

At the end of the month, the team should be able to describe the problem without relying on broad labels such as “poor communication”. It should identify the point in the process where a different decision or control could help.

Days 31-60 | Test a change

Introduce one proportionate change in a defined area. Explain it to the people affected and decide how exceptions will be handled. Keep the old baseline and record when the change began so that comparisons have a clear time boundary.

Check early whether the change is being used. If staff bypass it, investigate the reason. A control that is impractical at the point of use will not become effective merely because its procedure has been reissued.

Days 61-90 | Evaluate and decide

Review performance and the quality of the data. Look for unintended effects: delay shifted to another team, extra rework, unrecorded overtime or problems moved outside the reporting boundary. Consult the people experiencing the change.

Compare the result with the intended outcome and decide whether to retain, adjust, expand or stop the change. Record the reasons. A short, clear decision log is more useful than a long report that does not identify what will happen next.

What leaders should receive

Provide a compact pack containing the problem definition, baseline, action taken, results, limitations, resource needs and proposed next decision. Show the evidence behind any claimed improvement. Identify the person responsible for follow-up and the next review date.

Where the risk requires urgent control, act promptly rather than waiting for the ninety-day cycle. The sequence is a planning aid; the urgency of a problem and applicable obligations govern the response.

Success looks like this

The team can explain the change, show its effect and identify what remains uncertain. The organisation has learned something it can use.

AUDIT PRACTICE / FINDINGS

Write findings that stand up to review.

A clear nonconformity connects a requirement, verifiable evidence and a precise statement of the gap.

The ISO 9001 Auditing Practices Group identifies three elements in a documented nonconformity: supporting audit evidence, the applicable requirement and a statement of nonconformity. Its educational guidance is not an additional audit criterion. [14]

Make the criterion identifiable

Use the actual audit criteria agreed for the engagement. They may include the relevant standard edition, internal arrangements, contracts or applicable legal requirements. Avoid treating a preferred working method as mandatory unless the organisation has adopted it or another applicable requirement makes it necessary.

Illustrative finding: approval control

Criterion: internal procedure PR-07, revision 3, section 4.2 requires technical approval before a service proposal is released to the customer.

Evidence: proposals Q-104, Q-109 and Q-112 were emailed to customers on 3, 8 and 12 September 2026. Their recorded technical approvals were dated 4, 9 and 13 September respectively. The proposal system audit trail and email release records were examined.

Gap: the organisation did not implement its required technical approval before release for the three sampled proposals.

This example uses a fictional internal criterion and fictional records. It does not imply that an external standard prescribes this particular approval sequence.

Keep the statement within the evidence

The sample supports a failure to implement the required sequence. It does not establish that every proposal is unapproved or that management deliberately bypassed control. Record the sample population and selection basis in the audit working papers so that the finding's scope remains clear.

If another approved route may exist, examine it before concluding. A missing signature in one place may be compensated by a valid electronic approval elsewhere. Evidence collection should resolve that question rather than assume the record is absent.

Avoid prescribing the solution

The auditee needs to understand the gap; it does not need the auditor to design a particular software workflow. Several effective responses may be possible. The organisation should determine the cause and choose a suitable action.

Classification also needs care. Apply the certification scheme or audit programme's definitions and evaluate the extent and effect of the failure. The seriousness of a finding cannot be decided from an isolated phrase or a fixed quota of major and minor findings.

Before issuing the finding

Can the auditee locate the records, identify the applicable requirement and understand exactly what was not fulfilled?

Background guidance [14]. The fictional approval example and editorial application are AdviseISO originals.

AUDIT PRACTICE / EFFECTIVENESS

Closing an action is not closing the question.

A completion date tells you that something happened. An effectiveness review asks whether the relevant weakness was addressed.

The APG's review-and-closing guidance distinguishes correction, cause analysis and corrective action, and emphasises evidence of implementation and effectiveness before closure. The method of verification depends on the circumstances. [15]

Continue the proposal example

The organisation's first response is to remind staff and add the missing approvals. That may complete records, but it does not explain why customer release happened before approval. Nor should a later approval be presented as though it existed at the original release date.

The investigation could examine access permissions, workload, the location of approval information and whether the system allowed a proposal to be sent while technical review remained open. These are hypotheses to test, not assumed causes.

Design a testable response

Suppose the investigation confirms that the release function did not check approval status and that urgent proposals regularly used this route. The organisation could change that control, define an authorised exception process and train the affected users.

The evidence package might include the revised workflow, a tested release restriction, user briefing records and examples of subsequent proposals. A screenshot of the new setting alone would not show that the whole process is working.

Choose a meaningful follow-up sample

Include normal and urgent proposals, different users and any permitted exceptions. A sample containing only straightforward jobs may miss the condition that caused the original failure. Explain the sample choice and its limits.

The reviewer could attempt a controlled test of the blocked release route and inspect later records to confirm that approval preceded release. If an exception was used, check its authority, rationale and subsequent review.

Separate three decisions

Plan accepted: the proposed response is appropriate in principle.

Implementation verified: the actions have been carried out.

Effectiveness verified: evidence supports that the cause is controlled and recurrence is being prevented.

These decisions may occur at different times. Record what has been established and what remains open. Where there is insufficient operating history, do not describe a planned effectiveness check as completed.

A useful closure record

Evidence examined; period covered; sample and rationale; result of the check; limitations; reviewer and date.

Background guidance [15]. All proposal records, causes and responses described here are illustrative.

QUALITY / ENVIRONMENT / HEALTH AND SAFETY

One business. One coherent system.

Integrate the way work is managed while retaining the specific controls each discipline needs.

An integrated management system should make daily work easier to understand. Combining three manuals into one large file is not enough. Start with the organisation's processes and identify where quality, environmental and occupational health and safety decisions arise.

Map a process, not a clause list

Take maintenance work as an example. The process may involve a customer specification, competent technicians, hazardous energy, waste materials and a contractor. These issues occur in the same job, even if they are managed by different specialists.

Walk through request, planning, authorisation, execution, handover and review. At each stage, ask what can go wrong, what obligations apply, who decides and which record demonstrates that the relevant control was used.

Share the common arrangements

Document control, competence records, internal audit planning, action tracking and management review can often use shared administrative arrangements. A common action register can improve visibility when it identifies the subject, risk, owner, due date and effectiveness check.

Use consistent naming and responsibilities so that the same activity is not assigned to different people in separate procedures. If one process owner coordinates a job, specialist responsibilities still need to be explicit.

Preserve specialist judgement

A single risk register should not erase the different analysis needed for product quality, environmental impacts and worker safety. A shared platform can hold distinct methods, criteria and controls. Integration is useful when it connects decisions, not when it forces unrelated risks into an artificial common score.

For example, a customer acceptance test and a hazardous-energy isolation check serve different purposes. They can appear in one work pack, but each needs its own responsible person, decision rule and evidence.

Keep workers involved

Ask those performing the work whether the proposed sequence is usable. Where a form or approval step creates pressure to improvise, the process needs attention. Worker input can reveal problems not visible in a desktop review.

Include contractor interfaces: who provides site information, who verifies competence, who coordinates simultaneous work and who can stop an unsafe activity. A contract label does not resolve an unclear operational interface.

Integration test

Can the team complete one job using a coherent set of instructions, with clear specialist controls and no contradictory approvals?

A PRACTICAL DESIGN EXERCISE

Build the work pack around the job.

Use this workshop to turn an integrated policy into a sequence people can follow.

1 | Select one recurring activity

Choose an activity with meaningful interfaces, such as equipment maintenance, customer-site installation or cleaning operations. Define the start, end and responsible process owner. Include routine work and a foreseeable exception.

2 | Gather the people involved

Bring together operations, relevant specialists and people who perform or supervise the task. Ask each participant to identify the decisions their role makes and the information they need from others.

3 | Identify the decision points

For maintenance, the sequence might cover scope confirmation, risk review, isolation, work authorisation, execution, waste handling, testing and return to service. This is an illustrative sequence, not a technical method statement.

4 | Define evidence proportionately

For each decision, agree the minimum useful record. Avoid asking the same person to enter the same information in several systems. Where a digital record is used, check that it can be retrieved and that changes remain traceable.

5 | Test the exception

What happens if the equipment cannot be isolated as expected, a spare part is unavailable or the customer requests a scope change? A process that works only when nothing changes is incomplete as an operating arrangement.

6 | Run and review a pilot

Use the work pack on a controlled sample of jobs. Observe the sequence, interview users and inspect the completed records. Record where staff had to seek clarification or create an informal workaround.

Suggested review questions

Were responsibilities understood? Did the controls occur before the relevant risk or commitment? Was acceptance evidence available? Were waste and safety controls practical? Were exceptions authorised and reviewed?

The output is a usable process map, a defined record set and a short improvement list. The owner should identify which changes require approval, training or system configuration before wider use.

Keep one master record of the job. Link supporting technical evidence to it so that a reviewer can reconstruct the work without searching unrelated folders.

Awareness must reach the point of decision.

A workplace survey provides a useful prompt to test how employees recognise, report and respond to suspicious requests.

30 September | The survey signal

The European Commission reported that three in four EU employees had encountered suspicious emails, messages or links at work. In the reported findings, 39% described phishing attempts, while 15% reported AI-generated scams. Only 48% said they could recognise an AI-generated fake video. [9]

These are findings about the surveyed EU population, not measured rates for UAE organisations or an estimate of successful breaches. The article was published on 30 September; the source page records an update on 1 October.

Our practical response

Test the decisions that matter locally. Can a finance employee verify a changed bank account through an established independent channel? Can a service desk distinguish an urgent request from a verified authority? Can someone report a suspicious message without forwarding harmful content widely?

Use realistic exercises that protect staff dignity and produce learning. A click rate alone says little about the quality of reporting or the time taken to contain a problem. Examine what happened after the user became uncertain.

Measure the reporting route

Select a safe exercise and trace the response: report received, ownership assigned, triage completed, affected users informed and necessary access or containment action taken. Record the elapsed time and where the process stalled.

Review whether the route works outside office hours and during staff absence. A reporting procedure that depends on one person's mailbox is a fragile control.

Bring recovery into the discussion

Security and continuity teams should agree how a disruptive event is escalated and how essential services are restored. A backup report is not the same as a demonstrated recovery. Use controlled restoration exercises with defined success criteria and retain the results.

Connect lessons from exercises to the action register. Give the actions owners and a follow-up test. If the same weakness recurs, examine why earlier corrective action did not change the outcome.

October exercise

Simulate one suspicious high-priority request. Test verification, escalation and recovery decisions, then improve the weakest handover.

September survey [9]. The exercises and suggested measures are original AdviseISO guidance.

IMPLEMENTATION / RESPONSIBLE AI USE

Before your team uses AI, make six decisions.

Start with a defined use case and make its boundaries clear to the people who will use and oversee it.

NIST's AI RMF 1.0 is a voluntary framework built around Govern, Map, Measure and Manage. We use it here as background context, not as a September 2026 release or a claim of certification. The following controls are our practical application suggestions. [16]

1 | Purpose and accountability

Define the task, its users and its owner. Specify whether AI assists a person, recommends a decision or performs an action. Identify who can approve changes and who can suspend the use case when a problem occurs.

2 | Permitted information

Set rules for confidential, personal and client information. Confirm the approved account and service configuration, retention arrangements and contractual restrictions. Do not assume that every version of the same product handles information in the same way.

3 | Human review

Describe what the reviewer must check and how. For an article, that may include source accuracy, dates and unsupported claims. For a calculation, it may include independent recomputation. "Human in the loop" is not a control unless the person has a clear task, competence and authority.

4 | A meaningful test set

Try routine, difficult and foreseeable misuse cases before release. Retain expected outcomes and record failures. Include examples where the tool should decline, escalate or acknowledge that information is missing.

5 | Action boundaries

Separate drafting from sending, recommending from approving and analysis from changes to live systems. Where tools can act, restrict permissions to what the use case needs and require review for consequential actions.

6 | Monitoring and change

Decide what incidents users should report, which results will be sampled and when revalidation is needed. A model, data source or workflow change can alter performance even if the screen looks familiar.

Illustrative use: drafting a procedure

Give the tool an approved process description, require it to flag missing decisions and have the process owner validate every operational step. Check that examples are not presented as actual records. Publish only through the organisation's normal approval route.

Minimum record

Use-case owner; approved tool; data boundary; review rule; test evidence; action permissions; incident route; next review.

Background framework [16]. This practical aid is not an exhaustive AI governance or legal compliance checklist.

SEPTEMBER WATCH / TRANSITION & REPORTING

Plan the transition. Build the evidence.

ISO 14001 transition arrangements and sustainability reporting consultations bring different actions and deadlines.

1 September | ESRS-40a outreach

EFRAG announced September outreach on the exposure draft of ESRS for Certain Non-EU Undertakings. The announcement states that the public consultation is open until 31 October 2026. It addresses stakeholders connected with the Article 40a reporting framework. [7]

Our interpretation: a non-EU group with European activities should determine whether the proposed framework is relevant to its structure and prepare evidence-based feedback. Do not assume that every exporter is within scope or that an exposure draft is a final legal requirement.

17 September | Digital taxonomy

EFRAG published its draft 2026 XBRL taxonomy for the revised ESRS, with a consultation deadline of 11 November 2026. The project page distinguishes this technical work from the subsequent steps for regulatory tagging rules. [8]

Our interpretation: reporting and technology teams should work together early. Test whether data labels, units, boundaries and calculation methods are controlled before attempting to automate tagging. A machine-readable label cannot repair an unclear underlying figure.

14 September | ISO 14001:2026

Published transition arrangements. Global ACI announced the timetable for moving from ISO 14001:2015, including Amendment 1:2024, to ISO 14001:2026. The standard was published in April; the September development is the transition announcement. [17]

The requirements apply to Global ACI MRA accreditation body signatories and their accredited certification bodies within the relevant scope. [17]

Key transition dates [17]

31 Oct 2026: accreditation bodies ready to assess.

31 Jan 2027: certification bodies submit declarations and supporting information.

30 Apr 2027: accreditation transition decisions completed.

31 Oct 2027: new/initial accredited certifications only to ISO 14001:2026.

30 Apr 2029: existing certified organisations complete transition.

Our practical response

Confirm your certification body's arrangements, appoint an owner and compare the authorised new edition with your environmental management system. Prioritise operational changes, competence and evidence of implementation. Agree whether transition will use a surveillance, recertification or separate audit.

For sustainability reporting, retain clear metric definitions, data sources and approval records. These controls support both reliable reporting and evidence-based feedback on the EFRAG consultations.

Sources [7], [8], [17]. Practical recommendations are AdviseISO commentary. Full references: page 24.

IMPLEMENTATION / MEANINGFUL MEASURES

From commitments to measurable action.

Build an environmental action plan around a significant issue, a credible baseline and evidence that can be explained.

Choose an issue you can influence

An organisation may have many environmental commitments but limited resources. Start with a significant operational issue, relevant obligations and the decisions within the organisation's control or influence. Avoid selecting a measure solely because it is easy to collect.

For an office, that might mean energy use associated with occupancy and operating hours. For a factory, production volume, product mix and process losses may be important. For a hotel, occupancy and service levels affect the interpretation of water and waste data.

Define the baseline before the target

Record the sites, meters, period, units and exclusions. Identify estimates and missing data. Where a meter covers several activities, explain how consumption is allocated and whether the method is suitable for the decision being made.

Show absolute use alongside an appropriate activity measure. Falling consumption may reflect lower activity rather than improved efficiency. Improving intensity may coexist with increasing total consumption. Both observations can matter.

Set a controllable action

A target needs an owner and an action that could reasonably affect it. Define the resource requirement and when the effect should become visible. If the action is only "raise awareness", explain what behaviour is expected to change and how that change will be observed.

Illustrative calculation

An example site uses 24,000 kWh while delivering 8,000 service units in its baseline period: **3.0 kWh per service unit**. In the next comparable period it uses 25,200 kWh for 9,000 units: **2.8 kWh per service unit**.

Intensity improved by approximately 6.7%, while total electricity use rose by 5%. These fictional figures support two different statements. They do not, without further information, demonstrate a reduction in total emissions or prove that a particular action caused the change.

Connect the result to a decision

Investigate relevant changes in operating hours, weather, equipment and service mix before attributing the movement. Decide whether the action should be continued, adjusted or expanded. Retain calculation rules so that comparisons remain meaningful.

Where greenhouse gas results are reported, define the inventory boundary, activity data and emission factors through the applicable methodology. Energy savings and avoided emissions should not be used interchangeably without an appropriate calculation basis.

A useful metric card

Purpose; boundary; unit; source; calculation; baseline; owner; review frequency; uncertainty; action trigger.

Original guidance and fictional worked example. No measured client performance is represented.

FOOD OPERATIONS / ILLUSTRATIVE CASE

Reduce waste without weakening food safety.

September's food-loss discussion is a prompt to improve planning and evidence at the point where losses occur.

29 September | FAO signal

FAO marked the International Day of Awareness of Food Loss and Waste with a discussion connecting loss reduction, resource use and agrifood systems. It also released an interactive Food Loss Index map using 2024 estimates. The event date and the data year are different. [12]

The scenario

A fictional catering operation notices repeated disposal of prepared food at the end of service. Its monthly waste total is available, but it does not distinguish trimming, spoilage, overproduction and plate waste. Managers respond by asking the kitchen to reduce waste by ten per cent.

The target has no agreed baseline or denominator. Staff are uncertain whether disposal following a food-safety deviation counts against their performance. This creates the wrong incentive: a waste target must not encourage unsafe retention or concealment.

The proposed response

The team records weight and cause at defined points, using consistent categories. It records meals served and significant menu changes. Food safety disposition remains governed by validated controls and applicable requirements, with clear authority for decisions.

Test a limited planning change

Choose one menu item or service period with repeated overproduction. Review forecasting, batch size and replenishment decisions. Trial a smaller initial batch where operationally suitable, while maintaining time, temperature, hygiene and other established safety controls.

Record both waste and service effects. Less waste is not automatically a better result if customers experience repeated shortages or staff improvise unsafe handling to keep up.

What evidence would support a result?

Compare equivalent periods using the same categories. Examine kilograms of avoidable waste per meal, absolute waste, shortages, complaints and food-safety deviations. Check whether missing records or a category change explain the apparent improvement.

No improvement percentage is claimed for this fictional case. The proposed method shows what would have to be measured before making that claim. A real case for a later issue should include permission, a baseline, the action, results and limitations.

The management lesson

A single total can hide several causes. Better classification can lead to a more precise action, but safety controls remain essential.

September news [12]. The catering organisation, problem and proposed response are entirely illustrative.

MANAGEMENT REVIEW / MEETING PREPARATION

Bring the evidence. Leave with decisions.

Use this preparation aid alongside the applicable standards and your organisation's review arrangements.

☐ **Decisions needed**

Identify the questions requiring leadership attention. State the choice, consequence of delay and responsible presenter.

☐ **Previous actions**

Show completion, overdue items and evidence of effectiveness. Separate an accepted plan from a verified result.

☐ **Changes and obligations**

Summarise relevant internal and external changes, stakeholder needs, compliance developments and transition work.

☐ **Performance and feedback**

Bring trends, objectives, customer and worker feedback, complaints and material exceptions, with definitions and context.

☐ **Assurance and corrective action**

Summarise audit results, significant nonconformities, recurring problems and checks on the effectiveness of responses.

☐ **Risk, capacity and resources**

Explain emerging risks, opportunities, competence needs, resource constraints and the decisions they require.

☐ **Outputs and follow-up**

Record each decision, action owner, due date, resources and the evidence that will demonstrate effectiveness.

Practical preparation aid, not an exhaustive statement of a standard's management review requirements.

APPLICABILITY FIRST / SEPTEMBER MILESTONES

Two dates. Different responsibilities.

Check the jurisdiction, the regulated activity and the applicable trigger before translating an update into an action.

11 September | EU cyber reporting

The Cyber Resilience Act's reporting duties for manufacturers began on 11 September 2026. ENISA launched the Single Reporting Platform that day. The relevant reports concern actively exploited vulnerabilities and severe incidents affecting the security of products with digital elements. [10,11]

The Commission explains an early warning within 24 hours of awareness and a notification within 72 hours. For an actively exploited vulnerability, the final report is due no later than 14 days after a corrective measure is available. For a severe incident, it is due within one month of the 72-hour notification. [11]

These are not interchangeable clocks. Open-source software stewards have a different application date for their Article 24(3) reporting duties: 11 December 2027. [11]

Practical action for relevant suppliers

Determine the organisation's role and product scope, including EU market activity. Assign incident assessment and reporting authority, arrange platform access and test an out-of-hours escalation. Record when awareness occurs and preserve the information behind reporting decisions.

The precise obligation depends on the product, role and legal text. An ISO management system certificate does not itself settle CRA applicability.

15 September | UAE seasonal reminder

MoHRE's established heat stress prevention policy describes an annual midday break for outdoor and direct-sun work from 15 June to 15 September. This is a recurring seasonal policy, not a new law announced in September 2026. [13]

Our operational interpretation

The end of a calendar restriction should not be treated as evidence that heat exposure has disappeared. Review actual conditions, work intensity, worker feedback and site arrangements. Continue proportionate controls where the assessment identifies a need.

Use the seasonal close to review incidents, near misses, supervision and contractor arrangements. Identify what should be improved before the next hot season. Retain site-specific and authority-specific requirements in the organisation's compliance process.

Accreditation reminder

For ISO 9001 transition dates, see page 7. Confirm which accreditation arrangements govern your certification and obtain your certification body's instructions. Distinguish the transition of the certification body's accreditation from the transition of a client's certificate. [2,3]

A useful compliance entry

Authority; obligation; applicability rationale; responsible owner; effective date; evidence of action; next review.

Sources [2], [3], [10], [11], [13]. This is scoped editorial guidance; consult applicable official instruments.

AUDIT CHALLENGE / DISCUSS THE EVIDENCE

Is the control missing, or is the evidence elsewhere?

Use this fictional scenario for a team discussion before reading the suggested audit response.

The scenario

A purchasing procedure requires an approved supplier assessment before the first order is placed. The auditor selects three new suppliers. Their shared-folder files contain quotations and purchase orders, but no assessment forms.

The purchasing officer explains that approval is now completed in the ERP system. The procedure has not been updated to name the new system, but it does not prescribe a particular form. The officer offers to demonstrate the approval workflow and its audit trail.

Your questions

1. Is there already sufficient evidence for a nonconformity about supplier approval?
2. What additional evidence would you examine?
3. Could there be a separate issue concerning the accuracy of documented information?
4. What evidence would justify each possible conclusion?

Discussion rule

Distinguish an unverified concern from a supported finding. State which requirement and which evidence underpin your conclusion.

Suggested audit response

The absence of a form from one folder does not yet establish that approval was omitted. Examine the ERP records for the sampled suppliers, the approver's authority and the timestamps relative to the first purchase order. Check whether the assessments addressed the organisation's actual criteria.

If valid approval preceded the orders, a finding that those suppliers were unapproved would not be supported. If approval was missing or late, document the relevant records and the gap against the internal requirement.

Separately, examine whether the procedure is inaccurate or misleading and what document-control requirements apply. A procedure that does not name the ERP system is not automatically nonconforming if it remains adequate. Let the evidence establish the issue. This approach is consistent with the APG's evidence-and-requirement principle. [14]

Develop the skill together

Run a thirty-minute exercise: ten minutes to identify audit trails, ten to compare conclusions and ten to write one defensible finding where the evidence supports it. Ask a colleague to challenge assumptions and overstatement.

Contribute to a future issue

We welcome practical perspectives, permission-cleared cases and audit questions. Begin the conversation through AdviseISO.com. Keep client names, personal information and confidential records out of public comments.

Original fictional challenge. Reference [14] provides background guidance, not additional audit criteria.

[READ THE ORIGINAL INFORMATION](#)

Sources behind this issue.

All links checked 10 October 2026. Dates distinguish September developments from background guidance. Click a source title to open the original.

01 ISO 9001:2026

ISO catalogue; publication recorded 16 September 2026.

02 ISO 9001 transition announcement

Global ACI, 16 September 2026.

03 ISO 9001 transition requirements

Global ACI TECH-3-TR 2029-09-30 (M), v1.0, 4 September 2026; key timetable, pp. 5-6.

04 ISO/UNDP 53001 launch

ISO and UNDP, 28 September 2026.

05 ISO/DIS 45001 project record

ISO; DIS ballot closed 9 September 2026. Draft, not a published replacement.

06 ISSB September meeting update

IFRS Foundation; meeting of 24 September 2026. Preliminary decisions.

07 ESRS-40a outreach

EFRAG, 1 September 2026; consultation closes 31 October 2026.

08 Revised ESRS draft XBRL taxonomy

EFRAG, 17 September 2026; consultation closes 11 November 2026.

09 Workplace cybersecurity survey

European Commission, published 30 September 2026; page updated 1 October.

10 CRA reporting platform launch

ENISA, 11 September 2026.

11 CRA reporting obligations

European Commission; Article 14 timing and reporting stages.

12 Food loss and waste

FAO, 29 September 2026; event and Food Loss Index map.

13 UAE heat stress policy

MoHRE Labour Market Observatory; established annual policy, not a new September enactment.

14 Documenting nonconformities

ISO 9001 APG, 13 January 2016. Non-normative background guidance.

15 Reviewing and closing nonconformities

ISO 9001 APG, edition 1. Non-normative background guidance.

16 AI Risk Management Framework 1.0

NIST, 26 January 2023. Voluntary background framework.

17 ISO 14001 transition announcement

Global ACI, 14 September 2026; transition ends 30 April 2029.

NEXT ISSUE / NOVEMBER 2026

From audit findings to lasting improvement.