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| **Safety Culture Ladder NEN** | | | |
| Decision numbers: | 2025-02 t/m - 05 |  |  |
| Subject: | Various decisions regarding small organizations | | |
| Date: | 2025-05-19 |  |  |
| Implementation: | Publication on website and in SCL 2.0 standard and certification scheme | Effective date: | 1 july 2025 |

Background;

The BoE SCL aims to improve the usability of various SCL products for small organizations.

In the current certification scheme, a small organization is defined as having 65 or fewer people (including both permanent staff and external hires).

Recently, discussions have taken place within the BoE SCL and in external talks with representatives of relevant sector organizations about the upper limit of a "small organization" and the criteria for appointing an internal auditor.

Consideration;

The BoE has reviewed the perspectives of the involved stakeholders on the aforementioned subjects and agrees to redefine the upper boundary.

In redefining, the BoE has also taken into account the definition for small enterprises used by the European Commission.

Decision:

The BoE SCL has made the following decisions:

1. Upper limit for small organizations:  
   - The upper limit for small organizations is set at a maximum of 50 employees (including permanent staff and external hires).  
   - The lower limit for small organizations remains unchanged.
2. Threshold for appointing an internal auditor:  
   - The new upper limit of 50 employees is also the threshold for being allowed to use an internal auditor.
3. Hiring an internal auditor:  
   - For small organizations, the internal auditor may also be someone from the regular Health & Safety (V&G) consultancy or from the sector organization.
4. Internal auditor training:  
   - An internal auditor hired by a small organization must have completed the NEN training for internal auditors, just like internal auditors who are employed directly by the organization.