CG CORNER

OECD Due Diligence Guidance for Responsible AI

OECD has released Due Diligence Guidance for Responsible AI[1] that provides practical guidance to enterprises for implementing OECD standards on Responsible Business Conduct (RBC) and the OECD AI Principles when developing and using Artificial Intelligence (AI). It aims to support innovation, investment and growth of enterprises in the AI value chain by helping enterprises proactively address adverse impacts. The report promotes policy coherence, and where possible interoperability, between the OECD and other national or international AI risk management frameworks.

CHAPTERS OF THE GUIDELINES

The guidelines are broadly classified into two chapters:

Chapter 1 introduces the concept of RBC due diligence and provides an overview of the broader AI risk management policy landscape. It also describes the target audience and how to use the guidance as a tool to navigate risk management frameworks.

Chapter 2 lays out the RBC due diligence framework and practical implementation examples for enterprises involved in the development and use of AI systems. The due diligence framework presented in the guidance features a roadmap of related provisions in existing frameworks at the beginning of each step indicating how each step of the due diligence framework is complemented by and relate to relevant provisions from related AI risk management frameworks.

THE RBC DUE DILIGENCE FRAMEWORK

The Multinational Enterprise (MNE) Guidelines sets out a voluntary due diligence framework for enterprises that governments have committed to actively promote and implement. It outlines the following measures:

1. Embedding responsible business conduct into policies and management systems;

2. Identifying and assessing actual and potential adverse impacts associated with the enterprise's operations, products or services;

3. Ceasing, preventing and mitigating adverse impacts;

4. Tracking implementation and results;

5. Communicating how impacts are addressed;

6. Providing for or co-operating in remediation when appropriate.

These steps are meant to be simultaneous and iterative, as due diligence is an ongoing process that is both proactive and reactive.

PRIMARY AUDIENCE

The primary audience of the guidance comprises of enterprises classified in three groups:

Group 1- Suppliers of AI inputs

Group 2 - Enterprises actively involved in the design, development, deployment, and operation of AI systems

Group 3 - Users of the AI system

The guidance may be useful for those developing standards related to responsible AI such as policymakers, regulators, industry-led and multi-stakeholder initiatives that seek to support alignment with international standards. Other relevant audiences may include civil society organisations, workers, workers' representatives, trade unions, industry associations, and national regulatory authorities, including data protection authorities and sectoral oversight bodies. It may be also be relevant for individuals and groups and their representatives that have been or may be adversely impacted by an AI system.

The guidance is intended to provide a framework to support implementation by enterprises of the MNE Guidelines, the RBC Guidance and OECD Recommendation on AI and should be used in conjunction with these standards, as well as other international, national and industry frameworks, initiatives and other sources of risk management information, particularly context-specific guidance that provide more detail on certain risks or use cases.

Acknowledging that relevant AI related regulation and voluntary frameworks differ between countries, enterprises can tailor their due diligence actions to their specific contexts and to the regulatory environments within which they operate. Additionally, compliance with these regulations or frameworks will often contribute towards observances of related provisions of the guidance. Users of the guidance can first read through and understand the core framework provided and practical examples before turning to more context specific resources that are cited in the endnotes or modules accessible on the OECD.

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1. https://www.oecd.org/content/dam/oecd/en/publications/reports/2026/02/oecd-due-diligence-guidance-for-responsible-ai_7831bb49/41671712-en.pdf