

Social Audits

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Tool summary

Just as a financial audit verifies how money is being/was spent, a social audit verifies how programs and services are being/were carried out, with the goal of making them better and more reflective of social, environmental, and community objectives. A social audit aims to bring about improvements in a programme or a public service by undertaking a systematic evaluation of public records and user feedback. It is intended to help users understand and assess the strengths and weaknesses, successes and failures of a programme or a public service. Social audit is a way of increasing community participation, strengthening links with government and/or service providers, promoting transparency and public accountability, and instilling a sense of responsibility among all those involved.

What is it?

A social audit is a process by which the people (the final beneficiaries of any scheme, programme, policy or law), are empowered to audit such schemes, programmes, policies and laws. It involves both the service providers and the users examining the impact of the project or service in a systematic way comparing the real benefits that have accrued with the expected benefits, while also looking at unexpected impacts. It is an ongoing process by which the potential beneficiaries and other stakeholders of an activity or project are involved from the planning to the monitoring and evaluation of that activity or project. It thereby tries to ensure that the activity or project is designed and implemented in a manner that is most suited for the prevailing (local) conditions, appropriately reflects the priorities and preferences of those affected by it, and most effectively serves public interest. The findings of the social audit are shared with all stakeholders and where problems are identified, the process for implementing changes is initiated.

Social audits can take different forms and cover a range of actors and practices. They can be undertaken independently by CSOs/Community based organizations or jointly with the government. They often begin as civil society initiatives and at times evolve into collaborative and institutionalized efforts as the government realizes the benefits of the social audit methodology. In the context of state institutions, social audits supplement conventional financial audits to help government departments and public agencies evaluate their overall performance as a comparison between public perceptions and their stated core values and objectives.



The scale and scope of social audits vary depending upon available resources, ranging from comprehensive national level to localized community audits. Social audits are sometimes undertaken as a once-off event but are usually more effective when undertaken at regular intervals as part of an ongoing process. Social audits use participatory techniques to involve all relevant stakeholders, particularly the traditionally marginalized or disadvantaged groups, in collecting and analysing evidence, providing feedback, and recommending changes where necessary.

When a community undertakes a social audit for the first time it is usually supported and assisted by an intermediary CSO in terms of training on the social audit process; help access the information required to conduct the social audit; assist in collating and disseminating information to the community; document the social audit findings; and follow up with public officials regarding the proposed changes or remedial actions.

Owing to a growing realization that transparency and demonstration of trust contribute significantly to the success of a programme/project, even commercial firms, and international donor agencies and NGOs are using social audits as a means of assessing and improving their programmes and overall performance.

Principles of social audit

- Transparency: Complete transparency in the process of administration and decision making, with an obligation on the govt to proactively give the people full access to all relevant information.
- Participation: A right based entitlement of all the affected persons and not just their representatives to participate in the process of decision making and validation
- Representative Participation: In those cases where options are pre determined out of necessity, the right of the affected persons to give informed consent, as a group or as individuals, as appropriate
- Accountability: Immediate and public answerability of elected representatives and government functionaries, to all the concerned and affected people, on relevant actions or inactions.

How is it done?

Social audit practices use various techniques and methodologies since they are shaped by the nature of a given program or service being audited. The basic ingredients of social audit methodology are:

1. *Preparatory groundwork*

- Define the scope of the audit such as for e.g. a specific service, organisation, programme, project, a component or activity of a particular project and so on.
- Form a committee or working group to plan, implement and oversee the social audit.
- Identify key stakeholders such as intended users/beneficiaries, community members, local CSOs, service providers, responsible government officials, employees, contractors, volunteers, donors, etc.
- Develop a clear understanding of relevant administrative structures and pinpoint key responsible agencies/actors.
- Develop a clear understanding of the vision and objectives of the service/project being audited.
- Develop performance indicators through stakeholder consultation.
- Organise a public awareness campaign about the aims and benefits of the social audit using the media, public forums, door-to-door visits, etc.

2. *Information gathering and analysis*

- Access relevant public documents such as accounting records, cash books, wage rolls, bills and technical project reports and managerial records. Efforts must be made to obtain original documents rather than second-hand reports which may not be accurate.
- Gather data from relevant stakeholders about their perceptions and experiences of the service/project in question through surveys, focus group discussions, community meetings, and so on.
- The process of information gathering can also serve to inform key stakeholders and community members about the issues at hand and to mobilise public pressure and action for change.
- Analyse the gathered data which may require some specialised assistance.

3. *Public disclosure and evidence-based dialogue*

- Develop a communication strategy to disseminate findings and outcomes using the media, public meetings postings etc.

- Convene meetings with community members to discuss the findings and formulate proposed changes/solutions.
- Convene public dialogue meeting(s) to allow community members to discuss the evidence with authorities or service providers, and to plan and implement changes.

4. *Follow-up*

- Use the social audit findings to undertake advocacy to address specific instances of mismanagement and corruption as well as broader policy issues.
- Train and support community members and service providers to undertake further social audits.
- Make efforts towards institutionalizing social audits within the governance structures or to get the government's commitment for conducting regular audits.

Benefits

- Raises public awareness and knowledge;
- Promotes citizen empowerment and strengthens community voice by allowing community members to provide feedback, gather evidence, interpret findings and develop solutions;
- Promotes local democracy and collective decision-making;
- Enhances policy-makers' understanding of stakeholder concerns and encourages them to take steps to address the same; and
- Can lead to improved design and delivery of programs and services.
- When institutionalised, social audits allow for regular monitoring of public institutions, enhancing the legitimacy of state actors and enhancing the trust between the citizens/CSOs and the government
- Social audits can also contribute to enhanced transparency by creating demand for information and even facilitating legislation on Right to Information in service delivery planning and implementation.

Challenges and lessons

- The implementation of a social audit by the community or local CSOs may require substantial technical support particularly in obtaining and analysing the data often necessitating external funding.
- Access to public records is crucial for a social auditing process. Obtaining records may often depend on the intervention of sympathetic officials. In the longer term, overcoming this obstacle may involve lobbying with the government to introduce legislation granting citizen access to public records.

- In situations where the non-existence of accurate public records is a problem: social audits can focus on user feedback and advocate for improved record-keeping over time.
- Service providers and policy makers may feel threatened by the social audit process. If possible, it is useful to engage them constructively from the very outset and to attempt to direct criticism at institutions rather than individuals.
- Social audits, if not handled sensitively, can inflame emotions and can potentially lead to conflict or retribution from those who are “exposed”. It is prudent to foresee the potential need for conflict management and to remind all participants that the primary goal is not to assign blame but to bring about improvements.

Key resources

Centre for Good Governance (2005): *Social Audit: A Toolkit- A Guide for Performance Improvement and Outcome Measurement*

<http://unpan1.un.org/intradoc/groups/public/documents/cgg/unpan023752.pdf>

☞ The social audit toolkit provides practical guidance and insights to its users working in government departments, community organizations and civil society groups for using social audit as a tool to identify, measure, assess and report on the social performance of their organizations

CIET International: *The Social Audit: Fostering Accountability to Local Constituencies* in Capacity .org Issue 15 October 2002

http://www.ciet.org/en/documents/methods_docs/200794114231.pdf

☞ This short article is a useful introduction to social audit methodology as applied by CIET International, a U.S. based international group of epidemiologists and social scientists who bring scientific research methods to local government and community levels.

Clarke, G. *Social Auditing: Feedback Control for Organisations*. The Caledonia Centre for Social Development

<http://www.caledonia.org.uk/social2.htm>.

☞ This short paper documents key social audit initiatives in the UK and emergent training possibilities while also providing links to other useful resources.

Food and Agricultural Organisation (FAO): Training Module on Social Audit

<http://www.fao.org/docrep/006/ad346e/ad346e09.htm>

☞ This html document provides training inputs on social audit methodology in the Indian context with examples of its application

Kurian, T. *Social Audits*. Centre for Good Governance

<http://www.sasanet.org/documents/Tools/Social%20Audit.pdf>

☞ This brief article is a concise introduction to social audit methodology with case studies and useful references

UNESCO (2007). *Social Audits for Strengthening Accountability: Building Blocks for Human Rights Based Programming*; Practice Note

<http://unesdoc.unesco.org/images/0015/001570/157021e.pdf>

- ☞ This note is an attempt to analyze the instrumental value of social audits in guiding programming from the perspective of human rights-based approaches (HRBAs). The note is aimed at contributing to the global repository of knowledge on how social audits are increasingly being recognized and used by multiple stakeholders to claim rights and to secure accountability and transparency at various levels.

Case studies

Mazdoor Kisan Shakti Sangathan (MKSS) India: A CSO-led social audit

MKSS is a peasant and workers' union in the Indian state of Rajasthan which is a pioneer in social audit of the rural wage employment programmes and the Right to Information. It's path breaking work led to a nationwide civil society movement which succeeded in pressurizing the central government to enact two revolutionary laws viz. the Right to Information Act and the National Rural Employment Guarantee Act with a legal mandate for social audits inbuilt into it. MKSS conducts village/Panchayat (the rural local government) level public hearings where official reports and financial statements are presented to community members and local government officials. The community members verify accounting records/muster rolls and other records on public works programs and testify instances of fraud and corruption. Key sources of information:

- The Right to Know Movement in India
<http://www.justassociates.org/MKSS%20Case%20Study%20Section%20II.pdf>
- Social Audits – Tracking Expenditure with Communities: The Mazdoor Kisan Shakti Sangathan (MKSS) in India
<http://unpan1.un.org/intradoc/groups/public/documents/cgg/unpan023752.pdf>

Social audits and devolution in Pakistan

In 2001 the Government of Pakistan introduced devolution through its National Reconstruction Bureau (NRB). The devolution reform was intended to improve access to public sector services, encourage sustainability of local development initiatives and add to public sector resources through community mobilization, increased transparency and reduced leakages of resources out of the system. The devolution reforms were also intended to improve delivery of public services and increase citizen satisfaction with services, as well to increase engagement of the public in bodies such as CCBs. The social audit, to be repeated regularly, was set up as an important way of checking the effects of the reforms, providing guidance about problem areas, and indicating ways to fine-tune the process to increase its effectiveness.

Source: <http://www.ciet.org/en/documents/projects/200621012547.asp>

Participatory Social Auditing in Zimbabwe

In Zimbabwe, a locally-managed pilot project to test methods for inspecting workplaces, shows that to arrive at an authentic and accurate picture of a company's social performance, participatory social auditing is essential. The Zimbabwean experience relied upon an on-going process of regular inspections and monitoring, rather than a single 'snapshot' view of a company. The participatory social audits produced good quality data from all stakeholders and got to the bottom of issues that companies could not have identified on their own. Semi-structured interviews, for example, elicited information on sensitive issues such as sexual harassment and discrimination while focus group discussions encouraged female workers, who seldom participate publicly with men, to discuss openly issues such as child labour.

Source: *Code compliance? Participatory social auditing in Zimbabwe*, an article by Di Auret. <http://www.id21.org/insights/insights36/insights-iss36-art04.html>

Fighting corruption through social Audit in Andhra Pradesh, India

Social audit is proving to be an effective tool for evaluating and fighting corruption in the implementation of the National Rural Employment Guarantee Scheme in Andhra Pradesh, a South Indian. Social audit is a legally mandated requirement under the National Rural Employment Guarantee Act, 2006. More than 12 million beneficiaries were covered under the social audits. One of the significant impacts of the social audit was that it managed to recover around 19 million Indian Rupees from officials who had embezzled government funds.

Source: *Social Audit of NREGS (AP) in Andhra Pradesh*, Centre for Good Governance (2009)

http://www.sasanet.org/curriculum_final/downloads/CB/Case%20Studies%20and%20Working%20Papers/03%20Social%20Audit%20of%20NREGS%20in%20Andhra%20Pradesh%20-%20Best%20Practice%20Notes%20on%20Social%20Accountability%20-%20Centre%20for%20Good%20Governance.pdf

Additional case study resources

CIET International: A number of examples of social audits conducted or supported by CIET International can be accessed at

<http://www.ciet.org/en/documents/methods/200781612262.asp>

International Budget Partnership- Open Budget Index (2008). *Social Audits in Kenya: Budget Transparency and Accountability*

<http://openbudgetindex.org/files/ImpactMUHURI1.pdf>

