UNIT 7 SOCIAL AUDIT AND GENDER AUDIT

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7.1 INTRODUCTION

Our country is a largest democratic country. The Governments are facing an ever-growing demand to be more accountable and socially responsible. The community is becoming more assertive about its right to be informed and to influence governments' decision-making processes. Due to the influence of the people in the decision making process the executive and the legislature are looking for new ways to evaluate their performance. The women are also involving in all the activities of government. So the concept social and gender audit is needed in the current situation.

Civil society organizations are also undertaking "Social Audits" to monitor and verify the social performance claims of the organizations and institutions. The government departments, private and public sector organization are undertaking “Gender Audits” to monitor and verify the gender mainstreaming process and the gaps in implementing gender equality and equity. This unit is going to explain about the concept and characteristics of social audit and gender audit, steps and methods of social and gender audit, advantages of both audits. It is important to disseminate knowledge about social and gender audit among the students and developing sector workers. It will help them to lead the government transparent, accountable and responsible for the people.

7.2 OBJECTIVES

After studying this unit, you will be in a position to understand and establish grip over the following:

- The concept of social audit and Gender audit
- Importance of social audit,
- The difference between social audit and other audits
- Steps and benefits of social audit
- Characteristics of Participatory Gender audit
- Methodologies of Participatory Gender audit and its benefits
7.3 SOCIAL AUDIT

Social Audit is a tool through which government departments can plan, manage and measure non-financial activities and monitor both internal and external consequences of the departments' social and commercial operations.

7.3.1 Importance of Social Audit

- The institutional/administrative system promoted and legitimized for the welfare of the people. Social Audit gives an understanding about the administrative system to the people in the society.
- Social Audit of administration means understanding the administrative system and its internal dynamics from the angle of the people.
- Social Audit is an independent evaluation of the performance of an organization as it relates to the attainment of its social goals.
- It is an instrument of social accountability of an organization.
- Social audit is an in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance. It is a process that enables an organization to assess and demonstrate its social, economic and environmental benefits.
- It is a way of measuring the extent to which an organization lives up to the shared values and objectives it has committed itself to.
- It provides an assessment of the impact of an organization’s nonfinancial objectives through systematic and regular monitoring based on the views of its stakeholders.

7.3.2 Social Audit Vs Other Audits

Social Audit is often misinterpreted as another form of audit to determine the accuracy of financial or statistical statements or reports and the fairness of the facts. A conventional financial audit focuses on financial records and their scrutiny by an external auditor following financial accountancy principles, whereas the concept of Social Audit is more comprehensive, having a greater scope than that of traditional audit.

In general, Social Audit refers to a process for measuring, understanding and improving the social performance of an activity of an organization. Social Auditing is an internally generated process by the organization itself according to its objectives. In particular, it aims to
involve all stakeholders in the process. It measures social performance in order to achieve improvement as well as to report accurately on what has been done.

Financial audit geared towards verification of reliability and integrity of financial information. Similarly, operation audit looks at compliance with policies, plan procedures, laws, regulations, established objectives and efficient use of resources. On the contrary, Social Audit examines the performance of a department/programme vis-à-vis its stated core values in the light of community values and the distribution of benefits among different social groups reached through good governance principles. Social Audit adds another dimension of key performance measurements in creating social wealth in the form of useful networks and administration/accountable and transparent to the stakeholders. Creating social wealth is one of the key contributions of Social Audit. Thus, Social Audit strengthens the legitimacy of the state, as well as trust between the state and the civil society.

<table>
<thead>
<tr>
<th>Financial Audit</th>
<th>Operational Audit</th>
<th>Social Audit</th>
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<tbody>
<tr>
<td>Directed towards recording, processing, summarizing and reporting of financial data.</td>
<td>Establishing standards of operation, measuring performance against standards, examining and analyzing deviations, taking corrective actions and reappraising Standards based on experience are the focus.</td>
<td>Social Audit provides an assessment of the impact of a department’s non-financial objectives through systematic and regular monitoring on the basis of the views of its Stakeholders.</td>
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Social Audit is a supplement to conventional audit to help Government departments/public agencies to understand and improve their performance as perceived by the stakeholders. Social Audit is done at different levels of the government and the civil society. Social Audit is an ongoing process, often done in 12-month cycles that result in the preparation of annual Social Audit document or report of an organization.

**7.3.3 Principles of Social Audit**

The foremost principle of Social Audit is to achieve continuously improving performances relative to the chosen social objectives. Eight specific key principles have been identified from Social Auditing practices around the world.

1. **Multi-Perspective/Polyvocal:** Aim to reflect the views (voices) of all those people (stakeholders) involved with or affected by the organization/department/ programme.
2. **Comprehensive**: Aims to (eventually) report on all aspects of the organization’s work and performance.

3. **Participatory**: Encourages participation of stakeholders and sharing of their values.

4. **Multidirectional**: Stakeholders share and give feedback on multiple aspects.

5. **Regular**: Aims to produce social accounts on a regular basis so that the concept and the practice become embedded in the culture of the organization covering all the activities.

6. **Comparative**: Provides a means whereby the organization can compare its own performance each year and against appropriate external norms or benchmarks; and provide for comparisons to be made between organizations doing similar work and reporting in similar fashion.

7. **Verified**: Ensures that the social accounts are audited by a suitably experienced person or agency with no vested interest in the organization.

8. **Disclosed**: Ensures that the audited accounts are disclosed to stakeholders and the wider community in the interests of accountability and transparency.

These are the pillars of Social Audit, where socio-cultural, administrative, legal and democratic settings form the foundation for operationalizing Social Audit. The Social Audit process is intended as a means for social engagement, transparency and communication of information, leading to greater accountability of decision-makers, representatives, managers and officials. The underlying ideas are directly linked to concepts of democracy and participation. The application of Social Audit at the village level holds tremendous potential for contributing to good local governance and increased transparency and accountability of the local bodies. The following figure depicts the principles of Social Audit and universal values.
7.3.4 Uses and Functions of Social Audit

Social Auditing can be used as a tool to provide critical inputs and to correctly assess the impact of government activities on the social well-being of the citizens. It helps to assess the social costs and measure the social benefits of any programme implementation. The performance of government departments is monitored through various mechanisms, in different states. However, these practices do not capture adequately the broader social, community and environmental benefits. Therefore, to generate information on social relevance, costs, and benefits of a programme/activity, Social Audit can be used to provide specific inputs for the following:

- To monitor social and ethical impact and performance of the organization;
- To provide a basis for shaping management strategy in a socially responsible and accountable way and to design strategies;
- To facilitate organizational learning on how to improve social performance;
- To facilitate the strategic management of institutions (including concern for their influence and social impact on organizations and communities);
- To inform the community, public, other organizations and institutions about the allocation of their resources (time and money); this refers to issues of accountability, ethics (e.g., ethical investment) etc.

7.3.5 Benefits of Social Auditing for Government Departments

The following are the benefits of Social Audit:

1. **Enhances reputation**: The information generated from a Social Audit can provide crucial knowledge about the departments’/institutions’ ethical performance and how stakeholders perceive the services offered by the government. The social angle in the delivery of services, real or perceived, can be a major factor adding to the reputation of the department and its functionaries. In an era where all the services are benchmarked and where citizens are becoming more aware about the services through citizens' charters, the government departments are also aiming towards building their reputations. Social Auditing helps the legislature and executive in identifying the problem areas and provides an opportunity to take a proactive stance and create solutions.
2. **Alerts policymakers to stakeholder trends:** Social Auditing is a tool that helps managers understand and anticipate stakeholder concerns. This tool provides essential information about the interests, perspectives and expectations of stakeholders facilitating the interdependency that exists between the government and the community.

3. **Affects positive organizational change:** Social Auditing identifies specific organizational improvement goals and highlights progress on their implementation and completeness. In addition, by integrating Social Audit into existing management systems, employees responsible for day-to-day decision-making can more effectively consider stakeholders' issues and concerns.

4. **Increases accountability:** Due to the strong emphasis on openness and accountability for government departments, the information disclosed needs to be fair and accurate. Social Auditing uses external verification to validate that the Social Audit is inclusive and complete. An externally verified audit can add credibility to the department's efforts. But the greatest demonstration of a Social Audit's authenticity must be seen in how the performance of the department improves over time in relation to its mission, values and objectives.

5. **Assists in re-orienting and re-focusing priorities:** Social Auditing could be a useful tool to help departments reshape their priorities in tune with people's expectations.

6. **Provides increased confidence in social areas:** Social Audit can enable departments/institutions to act with greater confidence in social areas that have been neglected in the past or have been given a lower priority.

### 7.3.6 Steps of Social Audit

The six steps of Social Auditing are:

1. **Preparatory Activities:**
   - Understand key principles of Social Audit.
   - List core values of the department/programmes.
   - List down social objectives the department is working towards or programmes it aims to contribute.
   - Match activities with objectives.
   - List current practices and delivery systems.
   - Fix the responsibility for doing Social Audit in the department.
• Budget for Social Audit.

2. Defining Audit Boundaries and Identifying Stakeholders

• Elaborate key issues for Social Auditing based on the social objectives.
• Prepare a statement of purpose, objectives, key issues and activities for Social Auditing.
• Identify key stakeholders for consultation (Government and Civil Society).
• Forge consensus on audit boundaries; identify stakeholders and formalize commitments.

3. Social Accounting and Book-keeping

Select performance indicators for social accounting.
• Identify which existing records can be used.
• Identify what additional data to be collected, who would collect this data, when and how.
• Identify when stakeholders would be consulted and for what.
• Prepare a social accounting plan and timeline.
• Plan for monitoring social accounting activities

4. Preparing and Using Social Accounts

• Prepare social accounts using existing information, data collected and views of stakeholders.
• Identify key issues for action.
• Take stock of objectives, activities and core values.
• Set targets for future.

5. Social Audit and Dissemination

• Presenting social accounts to Social Auditor
• Social Auditor verifies data used, assess the interpretation and comment on the quality of social accounting and reporting.
• Social accounts revised in accordance with Social Auditor’s recommendations.
• Social Auditor has to collect information from the stakeholders regarding programme implementation and benefits accrued to them.
• Disseminate Social Auditor’s consolidated report to the decision-making committee that includes stakeholders.
• Disseminate report to civil society.
• Begin next cycle of social accounting.

6. **Feedback and Institutionalization of Social Audit**

- Feedback for fine-tuning policy, legislation, administrative functioning and programming towards social objectives.
- Follow-up action.
- Reviewing support to civil society for its participation.
- Institutionalization of the process.

7.3.7 **Levels of Social Audit**

One can view Social Audit at two levels. One is at the organization level (government, private and NGOs) and another at the civil society level (private, NGO, CBO, universities, schools, consumer organizations, SHGs, an individual etc.).

At the organizational level, it is internal as well as external. The internal component corresponds to social accounting and social book keeping, whereas the external component involves verification of social account by an independent Social Auditor or an audit panel.

Community/societal level audit is carried out to gather data on community values, social benefits, social capital and quality of department/programme interface with people. This is matched with outcomes of Social Audit carried out at the organization/department level. Based on the analysis, the programme or its activities are oriented towards community/society’s expectations. Social Audit at community level also contributes to the empowerment of civil society, equity, networking and advocacy.

Social Audit consists of book-keeping and discussion with stakeholders and community in their settings. Methods include social accounting, stakeholder consultation, interviewing of staff, NGO functionaries, beneficiaries, or anyone directly or indirectly affected by the programmes and department activities. All these are simple-to-use tools and any department should be able to undertake Social Audit by going through this toolkit.

The objectives of the organization are the starting point from where the indicators of impact are determined, the stakeholders are identified and the tools for data collection are designed in detail. Social book-keeping records, stakeholder consultation, as well as, data from the community are collected and maintained by the organization or the department concerned.
Ideally, a panel of eminent citizens of unimpeachable integrity and social commitment should review this social book-keeping annually. This aspect of Social Audit sometimes includes an independent audit through an intensive interface with a variety of stakeholders and the community. The Social Audit report can be placed in the public domain for wider dissemination. These reports could be further used by a variety of stakeholders, including policy makers, to bring about appropriate changes, if required, to maximize social benefits.

Check Your Progress Exercise 1

Note: i. Use this space given below to answer the question.
ii. Compare your answer with the one given at the end of this Unit.

1. Define social audit

2. List the principles of social audit

3. What are the uses of social audit?

7.4 GENDER AUDIT

Gender Audit is a Social audit. It belongs to the category of quality audits as opposed to financial audits. It considers whether internal practices and related support systems for gender
mainstreaming are effective and reinforce each other and whether they are being followed by the organization.

7.4.1 Characteristics of Gender Audit

- It establishes a baseline for gender equality and equity.
- It identifies critical gaps, and challenges for gender mainstreaming.
- Recommends ways of addressing gender gaps
- Suggests possible improvements and innovations
- Documents good practices toward achievement of gender equality
- Enhances collective capacity of organization to examine its activities from a gender perspective
- Identify strengths and weaknesses in promoting gender equality issues
- Monitors and assesses relative progress in gender mainstreaming
- Helps build organizational ownership of gender equality initiatives
- Sharpens organizational learning on gender through a process of
  - Team building
  - Information sharing
  - Reflection on gender

7.4.2 Major aim and objectives of Gender Audit

- To promote organizational learning on how to implement gender mainstreaming effectively in policies, programmes and structures and assess the extent to which policies have been institutionalized at the level of the organization, work unit and individual
- Generate understanding of the extent to which gender mainstreaming has been internalized and acted upon by staff
- Assess the extent of gender mainstreaming in terms of the development and delivery of gender-sensitive products and services
- Identify and share information on mechanisms, practices and attitudes that have made a positive contribution to mainstreaming gender in an organization
- Assess the level of resources allocated and spent on gender mainstreaming and gender activities
- Examine the extent to which human resources policies are gender-sensitive
Examine the staff sex balance at different levels of an organization

Set up the initial baseline of performance on gender mainstreaming in an organization with a view to introducing an ongoing process

Of benchmarking to measure progress in promoting gender equality

Measure progress in implementing action plans on gender mainstreaming and recommend revisions as needed

Identify room for improvement and suggest possible strategies to better implement the action plan.

7.4.3 Participatory Gender Audit

A participatory gender audit is a methodology for self-assessment of policy implementation by development programmes and organizations. The main aim of the participatory gender audit is that participants learn about:

- what they are doing concerning gender equality and women’s empowerment in their work,
- how they do it,
- how they relate what they are doing to what others are doing, and
- how they can improve what they are doing and place it in the context in which they work.

The assumption is that this learning will lead to proposals for change that can translate the learning into action.

The difference between this participatory audit and a normal gender evaluation is that the focus of the participatory gender audit is on self-assessment, not on external evaluation. The people who are employed in an organization or are associated to it as partner organizations or donors are considered as empirical experts, able and motivated to assess themselves and their organization or their partner organizations in order to improve the organization’s performance on gender equality and women’s empowerment

7.4.4 The methodology of Participatory Gender Audit

The methodology of the participatory gender audit rests on a combination of four methodological pillars of current thinking on gender and organizational change

First Pillar : Gender and Development Approach

Second Pillar : Qualitative Self-assessment
A) First Pillar: Gender and development

Gender and development methodology recognizes that women and men are key actors in social change. It assumes that, gender relations in most of the situations are unequal. Gender inequality originates in patriarchal ideology. Change towards gender equality and women’s empowerment requires a change at the level of the institutions that govern our daily life, structure our social relations and create and maintain societies where unequal (power) relations are expressed in existing gender relations as well as through class, caste, religion and ethnicity.

Gender and development (GAD) has evolved into a sound professional field in which the organizational issues involved in changing gender relations have received increasing attention. The gender audit looks into organizational issues such as policy, strategies, activities and organizational structures and systems, and pays attention to the organizational culture. The key organizational issues dealt with in a participatory gender audit are:

A: Analysis of gender issues, gender debate and the women’s movement in the context in which the organization’s programme is executed;
B: Mainstreaming of gender equality and women’s empowerment in policy and programme development;
C: Mainstreaming of gender equality and women’s empowerment in strategy and activities;
D: Existing gender expertise and investment in competence and capacity building;
E: Information and knowledge management;
F: Systems and instruments for analysis, planning, monitoring and evaluation;
G: Structure and process of decision making in the organization;
H: Organizational culture;
I: Staffing and human resource development policies;
J: Products and public image;
K: Choice of partner organizations and their level of information about the organization’s gender policy;
L: Perception of achievement.

It should be kept in mind that the gender audit is not an impact evaluation at the level of the population or the organizations at whom the activities of the audited organization are directed.

B) Second Pillar: The learning organization

The learning organization approach is based on the recognition that learning and change in organizations takes place at three levels: individual, team and the organization as a whole. In their learning organization model, Watkins and Marsick locate learning in an organization at four levels: individuals, teams, organizations and the global level. The role of teams is seen as the interlinking level between individual agency and organizational policy.

**Individual level:** Individual learning is the way in which people make meaning – how members of the organisation acquire knowledge and skills.

**Team level:** Team learning is the mutual construction of new knowledge and the capacity for concerted collaborative action.

**Organizational level:** Organisational learning is captured in standard operating procedure, policy, culture, work processes and the information systems that connect virtual teams and maintain the memory of the organisation. This learning is exhibited as a new vision of what the organisation might be or by new knowledge of the organisation’s strategies, its new products or markets, or new ways to conduct business.

**Global Level:** Learning at the global level means thinking globally - crossing boundaries of environmental or societal impacts, including those that affect the quality of life afforded to an organisation’s members by the organisation.

Organizations set the agenda for learning through their objectives, vision and mandate. From individuals to teams, and from teams to organizational levels, actual learning can take place and can be interlinked. If individuals and teams do not learn, organizations will never be able to adapt to the multiple demands that a fast-changing environment makes of them.

Special attention is given in a Participatory Gender Audit to the different teams operating in organizations, as they are considered the crucial link in the learning process between individuals and the organization as a whole.

These three levels of actors – individual, team and organizational – are the focus of the audit methodology.

C) Third Pillar: The constructivist paradigm: Qualitative self-assessment
The third pillar of the methodology is the attention given to knowing beyond the facts in a situation: understanding the tangible and the intangible, the facts and the interpretations, allowing for objectivity and subjectivity. The methodology addresses questions such as:

- What made things come about?
- Why are things the way they are?
- Why do we act the way we do?
- Where and what are the forces of change?

The methodology recognizes and seeks to bring to light differences between the way we act and the way we think we act, and the importance points of reference for the individual, the team and the organization. These aspects seem to be especially relevant when considering gender equality and women’s empowerment issues.

The gender audit is problem-oriented: a problem exists when the reality in a certain situation does not match the desired situation – in this case, when the reality of gender mainstreaming and women’s empowerment does not match the intentions of the organization’s policy. Problem-oriented learning implies that learning takes place on the job or related to the job.

This methodology further allows for questions such as: Are we doing things in the right way? Are we efficient and effective in what we are doing? and even for more far-reaching questions such as: Is what we are doing the right thing to do? Is what we are trying to achieve the right thing to achieve?

In short, through a qualitative self-assessment an audit aims to understand what is being done, why it is done that way, whether it is the right or best thing to do, and whether and how it can be improved.

**D) Fourth Pillar: The adult learning cycle**

Finally, the Participatory Gender Audit methodology is grounded in the principle that adults learn best when the learning experience is based on concrete experiences from their personal and professional lives. They should be able to translate these experiences through reflection and analysis into more abstract and generalized conclusions. Then it will become the basis for translated proposals for change through experimentation.
The adult learning cycle:

Concrete experience

Testing implications of concepts in new situations

Observations and reflections

Formation of abstract concepts and generalisations

The methodology (including the choice of methods) of the participatory gender audit takes this adult learning cycle as its guide for the design of the methods and the planning of participatory workshops. This enables participants to go through the full learning cycle and link their learning to effective change in their work and in the organization’s projects and programmes.

7.4.5 Methods in the participatory gender audit

In this above part, we saw about the methods that comprise the PGA methodology: these are the practical instruments that together “make” the participatory gender audit. The participatory gender audit consists of a set of methods to be used with groups of participants, preferably teams who normally work together in the setting of programmes, projects or departments of the organization. All the methods are participatory and promote self-assessment by individual participants on various aspects of programme and project, team and individual performance. The methods permit participants to gain a sense of effective learning on gender equality and women’s empowerment that they can apply to concrete situations in their work.

The methodology contains 13 methods. It is possible for the audit facilitation team and the participants in the audit to analyze the ways in which, as individuals, teams and organizations, they deal with the organizational objective of contributing to gender equality and women’s empowerment.
Two of the methods are designed especially for the use of audit facilitation team. These methods help the audit facilitation team members to analyze and generalize the information they get from different sources (for example documents, key informants, workshops). They incorporate a checklist of the organizational gender issues to be included in the gender audit and a checklist of performance criteria which reflects the most current thinking on what constitutes good practice for organizations intending to work towards equal gender relations and women’s empowerment.

The issues dealt with by these two instruments include, for example, the relation of the programme or work unit to the context in which it operates, its objectives, strategies, activities, personnel, systems, structure, information and knowledge management, and its capacity building and competence management. For all of these organizational aspects questions are asked in relation to gender-sensitive programme execution. In the key criteria checklist some indicators are given that can be considered as standards for good practice, derived from the content of the organization’s policy on gender equality. With the help of these two methods, audit facilitation team members are able to assess the programme against general and organization specific standards for good practice.

Eleven other methods are designed for the purpose of facilitating a participatory process of interaction, reflection and construction on gender issues in programme and project execution. These methods involve individual or group interviews, they are used in workshop settings, preferably with existing teams of the programme or organization. These methods are:

1. Quality test
2. Knowledge and awareness quiz
3. Stakeholder analysis (Venn diagram)
4. Classification of projects and programmes
5. Organizational culture
6. Mind mapping
7. Ideal organization
8. Perspectives on the achievement of change
9. SWOT analysis (strength, weakness, opportunities and Threat analysis)
10. Learning about learning
11. Individual or group interviews

Most of the methods are adaptations of existing methods used in workshops and training for team building, awareness raising, critical thinking and transformation of existing vision and perspectives. For each workshop a number of methods is chosen from the ensemble, as appropriate. Depending on the type and function of the team and its members, some teams will undertake five or six methods, while others will use only one or two.

7.4.6 PGA report

During the PGA, the audit facilitation team records and interprets the information and knowledge emerging from the workshops. This ends the audit with an audit report, which feeds back the information and knowledge to the stakeholders in the process. The recommendations made in the workshops are integrated into this report. It is the responsibility of the management of the programme to incorporate the audit’s recommendations into an action plan. It will be an integral part of the annual planning.

Check Your Progress Exercise 1

Note: i. Use this space given below to answer the question.
   ii. Compare your answer with the one given at the end of this Unit.

1. Define Gender Audit.
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________

2. What is PGA report?
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________
   _______________________________________________________
7.7 SUMMING UP
We have discussed the significance of social and gender audit. This Unit started with defining the social audit and how social audit can be used. There are discussions in this Unit regarding the benefits of social audit. We have clearly stated in this Unit with regard to how social audit is different from other audits. Apart from social audit, we have discussed about the gender audit also. We have also seen in this Unit, the methodology of the gender audit and the characteristics of gender audit.

7.8 GLOSSARY

Stakeholders: Stakeholders include employees, clients, volunteers, funders, contractors, suppliers and the general public affected by the organization. Stakeholders are defined as those persons or organizations who have an interest in, or who have invested resources in the organization.

Accountability: Where an organization (Government/private/NGOs/CBOs etc.) recognizes and accepts accountability by honestly and openly explaining to its stakeholders what it has done and why, such that they can make their own judgements about continuing to support, use, trade with and work for the organization. In general, an organization or an institution is accountable to those who will be affected by its decisions or actions. Accountability cannot be enforced without transparency and the rule of law.

7.9 ANSWERS TO CHECK YOUR PROGRESS EXERCISES

Check Your Progress Exercise 1

1. Social Audit is a tool through which government departments can plan, manage and measure non-financial activities and monitor both internal and external consequences of the departments' social and commercial operations.

2. Principles of Social Audit

   The foremost principle of Social Audit is to achieve continuously improving performances relative to the chosen social objectives. Eight specific key principles have been identified from Social Auditing practices around the world.

   • Multi-Perspective/Polyvocal: Aim to reflect the views (voices) of all those people (stakeholders) involved with or affected by the organization/department/ programme.
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3. Social Auditing can be used as a tool to provide critical inputs and to correctly assess the impact of government activities on the social well-being of the citizens. It helps to assess the social costs and measure the social benefits of any programme implementation. The performance of government departments is monitored through various mechanisms, in different states. However, these practices do not capture adequately the broader social, community and environmental benefits. Therefore, to generate information on social relevance, costs, and benefits of a programme/activity, Social Audit can be used to provide specific inputs for the following:

• To monitor social and ethical impact and performance of the organization;

• To provide a basis for shaping management strategy in a socially responsible and accountable way and to design strategies;

• To facilitate organizational learning on how to improve social performance;

• To facilitate the strategic management of institutions (including concern for their influence and social impact on organizations and communities);
To inform the community, public, other organizations and institutions about the allocation of their resources (time and money); this refers to issues of accountability, ethics (e.g., ethical investment) etc.

Check Your Progress Exercise 2

1. Gender Audit is a Social audit. It belongs to the category of quality audits as opposed to financial audits. It considers whether internal practices and related support systems for gender mainstreaming are effective and reinforce each other and whether they are being followed by the organization.

2. During the Participatory Gender Audit, the audit facilitation team records and interprets the information and knowledge emerging from the workshops. This ends the audit with an audit report, which feeds back the information and knowledge to the stakeholders in the process. The recommendations made in the workshops are integrated into this report. It is the responsibility of the management of the programme to incorporate the audit’s recommendations into an action plan. It will be an integral part of the annual planning.

7.10 REFERENCES

1. http://www.socialaudit.co.nz/
3. Methods for community participation: A complete guide for practitioners; Somesh Kumar, 2002
4. Participatory Gender Audit Report by Hettie Walters, 2002

7.11 QUESTIONS FOR REFLECTION AND PRACTICE

1. Critically analyze the role of social audit in government sectors
2. Examine the characteristics of gender audit.
3. Explain the methodologies of Gender audit.
4. Write the importance of gender audit in an organization.
5. Describe the difference between social audit and other audits.