Introduction

Audit is defined as “the process by which people, the final beneficiaries of any scheme, program, policies, and laws are empowered to review any scheme, policy, program, or law.” Social audit 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. This concept has amply been used in social sector and that is why the term social audit has come up. There has been increasing interest about the use of this technique in health sector in the developed and developing world, in the last decade. There are well-reported examples of beneficial effect of social audit in increasing program performance in health sector. This article has been written with the objectives to provide basic framework for social audit, note down the steps to be taken, cite specific examples of use of social audit in health sector, and outline the expertise needed and challenges in implementing social audit in health programs in India.

Methods

A thorough literature search about social audit was conducted on PubMed, Medline, Google Scholar, other web-based platforms and in the libraries. The full texts of the articles and books were looked into and reviewed. The articles collected were examined for the cross references and the full texts of the articles so identified were sought. The websites of development sector agencies and government health programs and schemes in India were also searched for information on social audit. The data were summarized for the benefit of public health practitioners.

History of Social Audit

The audit is traditional and age old practice; however, the concept of social audit came in effect in mid 20th century. Some of the pioneering work in this area has been done by Charles Medawar in the application of the idea in medicine policy, drug safety issues, and on the matters of corporate, governmental, and professional accountability. Medawar opined that in a democracy, the decision makers account for the use of their powers, which should be used with the consent and understanding of all concerned. In the last two decades, this concept has significantly been applied for social and health sector.

Principles of Social Audit

Social audit is an evolving area and there are a number of basic principles outlined for social audit. Different groups of people outline different principles and below is the summary of these principles. These help in the formation or actual planning of the social audit. These principles are outlined below:

- Multi perspective/Polyvocal: Aim to reflect the views (voices) of all those people (stakeholders) involved with or affected by the organization/department/program.
- Comprehensive: Aims to (eventually) report on all aspects of the organizations work and performance.
- Participatory: Encourages participation of stakeholders and sharing of their values.
- Transparency: Complete transparency in the process of administration and decision-making, with an obligation on the government to suo moto (voluntary disclosure of information) give the people full access to all relevant information.
- Multidirectional: Stakeholders share and give feedback on multiple aspects.
• 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.
• 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.
• Verified: Ensures that the social accounts are audited by a suitably experienced person or agency with no vested interest in the organization.
• Disclosed: Ensures that the audited accounts are disclosed to stakeholders and the wider community in the interests of accountability and transparency.
• Accountability: Immediate and public answerability of elected representatives and government functionaries, to all the concerned and affected people, on relevant actions or inactions.

The social audit is different from other forms of audit and the differences are given in Table 1.(1,8)

When Should Social Audit be Conducted?

Social audit can be done at any point of time during the planning and implementation of a scheme/programme. For instance, in the case of National Rural Employment Guarantee Scheme (NREGS), social audit was taken up at:
• Planning stage: To ensure that the Gram Panchayat Plan is need-based covering productive/investments and drawn up in consultation with community serving the poor and the disadvantaged
• Preparation stage: To ensure that estimates are proper and are in tune with the approved quantum of work
• Implementation stage: To ensure that wages are paid rightly, properly and to right people
• After the completion of work: To ensure that quality of work is in tune with quantity and estimated cost.

Components of social audit

Social auditing implies doing a few things and analysis of selected components(1,8,9)

Economic components

The social auditor may analyze economic indicators and should be able to describe the economic or material characteristics of the community.

Political components

Measures of political setting provide a better idea in tracking the problems and in finding some solutions.

Environmental components

The researcher can look into aspects like air quality, noise, visual pollution, water availability, and recreational facilities, which affect the quality of life in the area under study.

Health and education components

Health and education indicators such as availability of health care, educational facilities, and educational attainment can provide useful measures in conducting social Audit. These indicators can also be correlated with better functioning of social systems and higher standards of health and education.

Social components

Social component measures the social relationships and provides an understanding of the general living conditions, including the availability of telephones, transport facilities, housing, sanitation, and opportunities available for individuals for self expression and empowerment.

Steps for social auditing

There are well defined and outlined six steps in social auditing, which have been summarized below:(1,8,9)

Step 1: Defining boundaries of social audit

The auditors may want to audit everything in one go. Therefore, it is important as a first step of social audit to identify the institution or program or activity, which is to be audited and understand why it is selected. This will be followed with an attempt to understand the organization the focus and context of social audit and then by framing the objectives for social audit. The objectives of social audit should be relevant to the strategy, realistic about what can be achieved, and recognized by existing routine activity. The key objectives of the social audit could be to look into the process of implementing the project, assess the quality of the infrastructure created; assess the basic...
services provided; and the satisfaction of the beneficiaries on the benefits provided.

**Step 2: Stakeholder identification and consultation**
The next stage is to identify the stakeholders to be consulted in the audit and determining how often these stakeholders could be included in the “dialogue” process. The selection of representatives for consultation is to be unambiguous and transparent and should cover maximum stakeholder groups. The stakeholders are those, whose interests are affected by an issue or those whose activities strongly affect the same, who possess information, resources, and expertise needed for strategy formulation and implementation, and who control relevant implementation. The key stakeholders who can be involved in the social audit works include project beneficiaries, elected representatives, officials of the local bodies, civil society organizations (CSOs), media, funding agency (State Government or central government). The consultations are needed as the primary information is very complex, as people have varied perceptions and also interests. The consultation should be planned with the stakeholders to extract accurate and needed information. These consultations should be objective, unbiased with informal dialogue and help in building rapport trust and confidence in the community.

**Step 3: Identifying key issues and data collection**
This activity involves identifying key issues that need to be cross checked in the social audit as well as how information and data pertaining to the schemes will be collected. Each issue should lead toward an answer on a particular piece of outputs or results. When identifying the issues it is important to see clearly what is the use of information that is going to be collected. Information is to be gathered which can be used to explain facts or certain issues, influence policy, reflect the tangible outcomes, and more importantly, they should be measurable. Moreover, in social audit process, two types of data are crucial. Secondary data collected from government documents and reports, followed by, primary data collected from stakeholders and community members. Gathering secondary information is very important in the process of social audit. Secondary data are inevitable for making social audit reports. Information required for preparing social audit reports may not be available in single point but may be in different records in different forms.

**Step 4: Social audit findings and verification**
The information is useful when it is classified into clusters based on relevance. Consolidating the collected information for dissemination to the public during the social audit process is an important task. The data collected is to be tabulated according to the requirements. The physical verification of the work by a visit to the worksite to verify whether whatever mentioned in the social account has actually happened in the way mentioned. Utmost care should be taken in recording the findings as a small mistake could leave the processes of the audit in disarray.

**Step 5: Public meeting**
The main purpose of public meeting is to obtain public testimony or comment. The key findings of the audit will be discussed in the public meeting and the concerned government officials will respond to the key issues raised in such a meeting. A public meeting for social audit is a special meeting for a specific purpose, with no other matters addressed other than a particular issue of focus.

**Step 6: Institutionalization of social audit**
Social audit is sure to instigate some backlash from the vested interest. Therefore, the effective mechanism to address the issue is to introduce continuous consultations with key stakeholders and by institutionalizing social audit through legal provisions. It is evident that social audit initiatives can make a difference in governance. Experience from various initiatives in India proved that impact is the greatest and most sustainable when social audit process is systematically implemented by a civil society, state or by any other organizations. The social audit process is more effective when it is institutionalized. The replication of social audit on regular basis is one such process, which will force the state to incorporate this as an integral part of the government. For example, Mazdoor Kisan Shakti Sangathan (MKSS) has exposed remarkable amount of corruption in the Food for Work Program implemented in the Rajasthan through Jan Sunvais. Thereafter, Government of Rajasthan has incorporated Jan Sunvais as a part of Food for Work Program in the state. Every civil work in the state has to be audited through Gram Sabha with the participation of all villagers. The second mechanism is by internalizing within the Government. The social audit brings in transparency and accountability only if it is internalized in the government system. The third step in this direction is the involvement of civil society organizations, which play a crucial role in institutionalizing the process of social audit. These organizations help in creating the awareness and motivating the civil society viz. Action aid India is also playing a vital role in conducting the Jan Sunvais in Orissa and other parts of the country.

The Social audit in the local bodies should be given some legal status through law or ordinance to enhance the implementation. This should be followed by rules and guidelines on how, when and where to conduct the social audit. Periodicity of social audit can also be standardized. There is one more way of institutionalization of social audit that is by preparing the action taken report...
following social audit. Unless a punitive, disciplinary or corrective action is taken as a follow-up to the social audit findings, (audit resolutions) the thrust and importance of the social audit will be lost. Therefore, a code on this regard should be developed with specification on what sort of disciplinary action to be taken and to whom it should be forwarded. The action taken report should be presented in the next social audit in case of longer duration projects.

What Need to be Done in Health Sector in India?

The social audit has benefitted in the implementation of the programs and increasing transparency and accountability. The major focus so far has been on the implementation of schemes outside health sector. However, there has been recent attention to use the social audit approach in health sector. The benefits of social audit are the health sector is likely to be same as any other sector. Specially, it can become an important tool for effective program implementation, awareness generation, program monitoring and evaluation, reducing the chances of corruption and grievance redressal, and follow-up on corrective actions. As of now, there are only a few examples of use of social audit in health sector in India; however, it is expected that with the time these will increase. The use of this approach in maternal death audits and infant mortality audit may go a long way in achieving Millennium Development Goals.

It is possible that initial implementation of social audit approach might be resisted by a few people with vested interest and also by the Government officials. However, it is expected that institutionalization of the process and as awareness is generated, the process might be streamlined and accepted. Another major challenge in conducting social audit in India might be the lack of expertise in this area. The process may be incorporated in the teaching and training curriculum of a few courses. So, in the next 3–5 years, country has sufficient human resource capacity to conduct social audit in health sector.

Conclusion

The social audit is being recognized as an increasingly important tool to improve the program performance, monitoring, and evaluation and to increase accountability and transparency in the programs. It has been extensively used in the country and it is the time the approach is used in health sector also. The lack of knowledge and understanding about the approach may be a hindrance and appropriate steps in this point of time including capacity building in social audit will ensure that nation is prepared and have the capacity to implement the approach in health sector. The time to take right action is never in future, it is always now. Time for implementing social audit in health sector in India is now.

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