### **Review Article**

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# Social audit: current need in public health care sector

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#### **ABSTRACT**

Faced with the vociferous demands, the executive and the legislature in the health care industry are looking for new ways to evaluate their performance and Social Audit can act as an important tool for this. Social audit is, "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 done jointly by the government and the beneficiaries of the program or the service and hence has a greater acceptability by both the parties. The transparency in the process of social audit benefits the provider, by enhancing their reputation and bringing a positive organizational change, while it also benefits the beneficiaries as it ensures participation and provides a forum where people can ask for what is rightfully theirs. How Social Audit can benefit the health sector is currently an un-explored field. It seems to be a potential method in for effective program implementation, awareness generation, program monitoring and evaluation, reducing the chances of corruption and increasing grievance redressal, and follow-up on corrective actions. The incorporation of social audit in health programmes and implementation can go a long way in achieving Universal Health Coverage.

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### INTRODUCTION

Healthcare industry is facing an ever-growing demand to be more accountable and socially responsible and the patients as well as the community is becoming more assertive about its right to be informed and to influence the decision making processes. Faced with these vociferous demands, the executive and the legislature are looking for new ways to evaluate their performance. One of the ways to do that is "audit". Audit is a Latin word which means "To Hear" and 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". As shown table 1, the government audit does not bring into the picture, the perceptions of the care receivers, while in people's audit the findings are usually not acceptable by the government.

To improve the health care of our country, the health providers (government) and the care receivers (the patients and the community), need to work on it together and social audit can form an important tool to significantly improve the health care.

To put it in a simpler way, social audit can be described as checking and verification of a programme/ scheme implementation and its results by the community with the active involvement of the primary stakeholders. Social audit covers the quantity and quality of works where aim is effective implementation and control of irregularities.

Stakeholder includes all those who have an interest in the activity of the organization, even if the interest is not economic. They can be shareholders, the employees, the customers, the community, the state, the local administration, the competitors, the banks and the

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investors. They 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.

# Principles of social audit<sup>1,2,4</sup>

- Multi- perspective: It should reflective of the views of all the people involved with or affected by the organization.
- 2. Comprehensive: It should report on all aspects of the organization's work and performance.
- 3. Participatory: Should be encouraging participation of stakeholders and sharing of values.
- 4. Multi directional: Stakeholders should be able to share and give feedback on multiple aspects.
- 5. Regular: should be done on a regular basic so that the practice gets embedded in culture of institution.
- 6. Comparative: Performance should be compared annually and against external norms or benchmarks.
- 7. Verified: Should ensure that social accounts are audited by a person/ agency with no vested interest in organization.
- 8. Disclosed: Should ensure that the accounts are disclosed to stake holders and community in interest of accountability and transparency.

Table 1: Types of audit<sup>2,3</sup>



# Components of social audit<sup>1,2,4</sup>

#### Economic components

The Social Auditor will be analyzing indicators like per capita income, unemployment rate, percentage of families above poverty line, wage rates etc. Using these measures, the Social Auditor should be able to describe the economic or material characteristics of the community.

### Political components

Measures of political setting in the community will provide a better idea in tracking the problems and in finding some solutions. The indicators to be considered include informed citizenry, political activity, local government welfare programmes etc.

#### 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 like 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 will measure the social relationships and will provide 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 of Social audit<sup>1,2,4</sup>

### Defining boundaries of social audit

Focus of social audit: 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 context of social audit and then by framing the objectives for social audit. 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.

### Stake holders' identification and consultation

The next stage is to identify the stakeholders to be consulted in the audit. 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 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.

#### 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. 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. 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.

### 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.

#### 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. Feedback is given for fine tuning of policy, legislation, administrative functioning and programming towards social objectives.

### 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. 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. 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.1 The third step in this direction is the involvement of civil society organizations, which play a crucial role 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. 12

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. The action taken report should be presented in the next social audit in case of longer duration projects.

# Design of social audit<sup>4,5</sup>

Three major questions need to be answered while designing a social audit:

a. Why is the social audit being done?

The Social Audit introduces new ways of researching communities and comes out with richer and wider information than conventional forms of research.

b. What is to be achieved from social audit?

To find areas of real concern in the community and for looking at the connections and relationships which create or undermine social capital.

c. For whom is the report being made?

The Social Audit report is intended for government departments, community activists and other stakeholders who want to analyze the 'real' benefits of government programmes.

# Data collection in social audit<sup>5-7</sup>

Data can be collected in various ways. A few ways incorporated in social audit are listed:

- 1. Questionnaire method
- a. Postal survey method- This method is less expensive, and covers a wide cross section of people, though the response rates are low and qualitative information is poor.
- b. Group administered questionnaire- Collecting information from group has higher response rates. Additionally, certain doubts can be resolved
- c. Household drop off: Respondents house is visited which increases the percentage of response, though this method is limited geographically, is slow and expensive.
- 2. *Interview method:* The interviews might be structured, semi structured or unstructured.

- a. Personal interview: This method reveals personal perspective, provides an opportunity to probe/ask/follow up. Key informants can be interviewed. Can be done in person or even telephonically. This method has a disadvantage of being time consuming and resource intensive.
- b. Group interview- focused issue on a particular issue. Adv- less resources is needed.

#### 3. Group Exercises

- a. Participatory rural appraisal- Participatory rural appraisal (PRA) is an approach used by non-governmental organizations (NGOs) and other agencies involved in international development. The approach aims to incorporate the knowledge and opinions of rural people in the planning and management of development projects and programmes. Hundreds of participatory techniques and tools have been described in a variety of books and newsletters, or taught at training courses around the world. These techniques can be divided into four categories:
- Group dynamics, e.g. learning contracts, role reversals, feedback sessions.
- Sampling, e.g. transect walks, wealth ranking, and social mapping.
- Interviewing, e.g. focus group discussions, semistructured interviews, and triangulation.
- Visualization e.g. Venn diagrams, matrix scoring, timelines.

To ensure that people are not excluded from participation, these techniques avoid writing wherever possible, relying instead on the tools of oral communication like pictures, symbols, physical objects and group memory. Efforts are made in many projects, however, to build a bridge to formal literacy; for example by teaching people how to sign their names or recognize their signatures.

- b. Focus group interviews- unstructured form of data, evaluate benefits/ cost shared among stakeholders.
- Key people interviews- officials and policy makers about perception of program. Running record of all material kept.

#### Benefits of social audit

- At the community level
- 1. Social audit helps build people's confidence and trust in the institution.
- 2. It ensures participation and involvement of various sections of the society.
- 3. It provides a forum where people can demand what is rightfully theirs.

- 4. Creates awareness and spread accountability,
- 5. It helps prevent corruption and curtails misuse of government funds.

E.g.: Mazdoor Kissan Shakti sanghatan (MKSS) in Rajasthan.<sup>8,9</sup> MKSS is a People's Organization which works with workers and peasants in the villages of Central Rajasthan. It was set up by the people of the area in 1990 to strengthen participatory democratic processes, so that ordinary citizens could live their lives with dignity and justice. However, since there was no legal entitlement to access relevant information even within the Panchavat, the MKSS had to mostly rely on informal means and sympathetic officials for access to these documents. Once procured, these records were closely examined by the people of the concerned Panchayats. Public hearings were organized where residents came together to verify and audit the work of their Panchayat through individual and collective testimonies. Thus, the demand for transparency, accountability, and redressal through social audit (physical audit by the people), began to take shape. The first Public Hearing the MKSS organized in December 1994 established the importance of information for the people, and exposed the official opposition to disclosure of records. This flagged off the struggle for the people's right to information.

### 1. At the organization level

- 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.
- Alerts policy makers to stakeholder trends: provides essential information about the interests, perspectives and expectations of stakeholders facilitating the interdependency that exists between the government and the community.
- 3. Positive organizational change: identifies specific organizational goals and highlights progress on their implementation and completeness.
- 4. Increases accountability: the information disclosed needs to be fair and accurate as Social Auditing uses external verification to validate that the Social Audit is inclusive and complete.
- 5. Assists in re-orienting and re-focusing priorities: 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.

### Hindrances in social audit<sup>4,6</sup>

1. *Lack of education:* People are not aware of their rights, let alone getting them enforced.

- 2. Lack of legal proceedings: Unless there are stringent penalties on authorities for not conducting social audit, it may not be carried out.
- 3. *Mindset of people:* Common people do not get involved in developmental activities.
- 4. Government Sponsored Social Audit: Some officials would initiate social audit with the help of external agency and also with high media glare. When such 'organized' social audits are planned, usually certain gram panchayats/blocks alone will be identified. All required data, documents and registers would have been updated just for the social audit with a view to getting a clean chit. Such 'stage managed' social audits do not really serve the purpose.
- 5. Disruption: This is a very common feature in social audits, particularly when such audits are done with external facilitators and social activists. The workers and community members who participate in social audit help in exposing the wrong doings. In the Social Audit Forum Gram Sabha, the affected people would be encouraged to speak out and present their grievances. But the supporters of the Sarpanch will try and disrupt the proceedings by their shouting or issuing threats. Under such circumstances, people may not speak out for fear of physical violence. There are also instances where officials and Pradhans/Sarpanches do not present themselves in the social audit or in the Gram Sabha.
- 6. Post Social Audit Consequences: Social audits have exposed corruptions and misappropriation which may be taken as a humiliation. The follow-up action have led to suspension, criminal proceedings etc. The guilty and accused may threaten, physically harm and harass the whistle blowers and other community members. This is usually very common in social audits conducted with the help of outsiders.

# RTI and social audit10

- RTI is the single most significant law which enhances the scope of social audit of public policies and programmes.
- Right to Information makes this possible because it secures for every citizen the enforceable right to know, examine, audit, review and assess Government activities and decisions and also ensure that these are consistent with the principles of public interest, probity and justice.

RTI can facilitate a regime of transparency and accountability by enabling:

- Availability of Information in the public domain;
- Public access to all relevant documentation;
- Demystified and understandable formats for better public comprehension;
- Facilitate physical verification of recorded information by the community.

# Examples 10-12

• MGNREGA (Mahatma Gandhi national rural employment guarantee act): MGNREGA is an Indian job guarantee scheme. The scheme provides a legal guarantee for at least one hundred days of employment in every financial year to adult members of any rural household willing to do unskilled manual work at the statutory minimum wages. If they fail to do so the govt. has to pay the salary at their homes. Central government incorporated social audit as an integral part of NREGA 2005 act of Indian government under section 17.

# Scope of social audit in public health sector 13,14

How Social Audit can benefit in implementation of programmes and increase transparency in health sector is currently an un-explored field. Recently some of the health providers have tried to incorporate social audit and the results have been appealing. It seems to be a potential method in for effective program implementation, awareness generation, program monitoring and evaluation, reducing the chances of corruption and grievance redressal, and follow-up on corrective actions. The incorporation of social audit in health programmes and implementation can go a long way in achieving Universal Health Coverage.

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