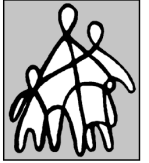




Why Are We Here Today?

“.....These (questions) relate in essence to the nature and characteristics of the society we are trying to create and the quality of relationships within that society, raising issues about the role of government, the place and capacity of the market, the appropriateness of defining citizens as customers and the inter-relatedness of economic and social objectives. In order to attain a pro-active response to these changes we need to find ways to quantify and demonstrate our social and collective requirements as a society and to measure the impact of our interventions in achieving these. It is perhaps not surprising that interest in the concept of social auditing has gained ascendancy.”

- Louise Glanville & Merrilee Cox, *Auditing the Social Union Research Centre on Organisation and Technology*
(ANZTSR Conference paper, 1999)



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Mutual Account-Ability: Valuing the Social

Tuesday, 25 September 2001



Mutual Account-Ability: Valuing the Social

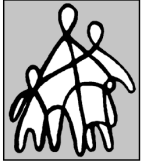
Catherine Mahony



What is Social Auditing?

and

Why is it Relevant to the Community Sector?



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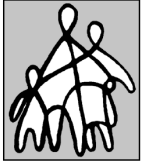
Social Auditing

Definitions 1

- Social auditing is part of an international trend towards greater accountability in all fields.

It is a process that enables organisations to systematically assess and demonstrate their performance in relation to key objectives.

- Social auditing is the name for a portfolio of tools and techniques for measuring, understanding, reporting on, and ultimately improving an organisations performance.



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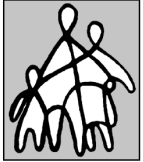
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Social Auditing

Definitions 2

- Social auditing is a systematic and objective accounting procedure that enables organisations to measure a range of internal and external factors not covered by financial auditing.
- The techniques and indicators are designed to improve management's planning and decision making in areas extra-commercial to the traditional concerns of an organisation....
- It is increasingly being considered as an important component for good practice management and an integral part of organisations planning and measurement procedures.

Freer Spreckley



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Social Auditing

Definitions 3

“Social auditing is the process whereby an organisation can account for its social performance, report on and improve that performance. It assesses the social impact and ethical behaviour of an organisation in relation to its aims and those of its stakeholders.”

John Pearce, Peter Raynard and Simon Zadek.



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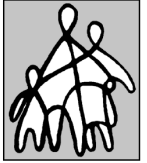
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Social Auditing

Principles and Features

- Stakeholder Dialogue and Involvement
- On-going Process
- Completeness
- Comparability
- Disclosure
- External Verification
- Continuous Improvement



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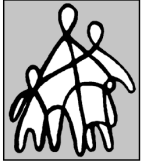
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Social Auditing

What Are the Benefits?

- Accountability and transparency
- Enhanced stakeholder relationships
- Integrated management
- Acknowledgement
- Organisational Development



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Social Auditing

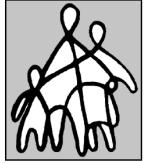
Why is it Relevant to the Community Sector?



Social Auditing

Validation.

- As a sector we have *explicit* social objectives.
- The implementation of these objectives is our "core business".
- We can make a significant contribution to the development of the practice because of our experience and expertise in the measurement of social objectives



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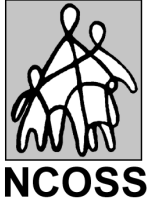
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Social Auditing

Appropriateness

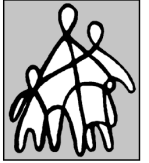
- Congruence between the principles of social auditing and the values of the community sector.
- Effectiveness at measuring process-orientated work.
- Encourages a ‘valuing’ of time dedicated to building networks and working collaboratively
- Clarifies relationship between output and outcome based methods of assessment



Social Auditing

Enhancement

- Capacity to sharpen our thinking and work practices
- Enables a pro-active approach to performance measurement
- The approach is both experiential and reflective.
Encourages an active organisational learning culture.



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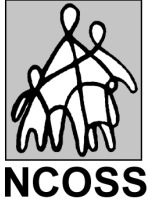
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Social Auditing

Broader Engagement

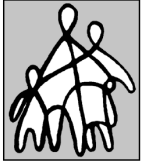
- Mutual accountability and the role of measurement systems; the movement from concept to practice across *all sectors*.
- Intersection with wider debates including corporate social responsibility (CSR), social exclusion and the impact of government policies.
- The potential application of social audit practice across programs. Capacity to consistently and rigorously substantiate impact, need and emerging trends.
- A recognition that in relation to social objectives, collaboration is more *effective* and *efficient* than competition.



Why Are We Here Today?

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