Social Auditing in Educational Institutions

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Abstract
This article identifies and examines the principles and role of social auditing and discusses its relevance in educational institutions. Social auditing is deemed to be of relevance in as much as it helps to derive information on perception of stakeholders about not only the institution but also the workforce. It identifies some of the ideas that could enable the institution to reach its goals and objectives. The article focused on the role of the lecturer within an educational institution. As a channel of imparting knowledge, the lecturer’s performance in any given time is examined in relation to the course outline, indicating the goals set by the lecturer for the course, and the lecturer’s evaluation forms completed by both the students and other stakeholders. The importance of a course outline and an evaluation form is seen in their ability to generate feedback to the university administration and lecturers on their performance during a specified period. Applying social auditing principles in educational institutions is therefore aimed to increasing the efficiency of information gathering about whether the institution is meeting its goals and objectives. In addition, it brings to fore the required recommendations needed in ensuring that lecturers are efficient and also to aid management in decision making.

Key Words
Auditing, Social Auditing

Introduction
The field of auditing has in recent past gained much prominence as a result of the need for reliable information. This has resulted from instances of fraud, misappropriation and misapplication of funds, theft and negligence. In Ghana, the need for auditing and its important role in democratic governance is seen in the President’s advocacy for zero-tolerance of corruption and the setting up of the office of accountability at the Presidency. Consequently, there has been the strengthening of the operations of the Commissioner for Human Rights and Administrative Justice, the Auditor’s General Department and other governmental bodies. The goal of this paper is to emphasize that the principles of auditing as applied in social audits should be applied in the teaching profession to enhance its effectiveness and efficiency. This is because the ultimate goal of any audit is the communication of recommendations aimed at improving the way things are being done. Auditing, perceived to be the domain of accountants and applicable only to
financial statements, will be brought closer to administrators, lecturers, and students to appreciate its objectives and its application.

Within the teaching profession, the requirement of a lecturer to prepare adequately for his lectures, to prepare a course outline, to attend lectures regularly, proper evaluation of lecturer’s performance and the putting in place of a mechanism to receive feedback from students is paramount. The question has been how to effectively monitor and report on the role of the lecturer to ensure that organizational goals and objectives are met. Social audit principles which are aimed at monitoring processes and ensuring sustainable flow of benefits to the organization when implemented would facilitate the evaluation of each lecturer in conformity with the goal of teaching the students including the aims and objectives of the various departments and the university as a whole.

**Literature Review**

Auditing has been defined in various ways by different persons and organizations. Some of the notable definitions are as follows: The accumulation and evaluation of evidence about quantifiable information and of an economic entity to determine and report on the degree of correspondence between the information and established criteria. An evaluation of an organization, system, process, project or product. Audits are performed to ascertain the validity and reliability of information, and also provide an assessment of a system’s internal control.

An examination of accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether financial statements of the organization present fairly its position as at a given date and results of its operations for the period ended on that date in accordance with generally accepted accounting principles. The object of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework or other criteria. An audit is the independent examination of financial statements information of any entity whether profit oriented or not, and irrespective of its size or legal form, when such an examination is conducted with a view to expressing an opinion thereon.

The American Accounting Association (AAA) Committee on Basic Accounting Concepts define auditing as “a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between the assertions and established criteria and communicating the results to interested users.” Auditing, therefore, has as its ultimate goal the communication of information gathered by the auditor to interested users to aid in the taking of appropriate decisions to enhance the effectiveness and efficiency of the organization. This is most essential. The work done by auditors will be of no relevance until it is communicated to stakeholders, persons not just in managerial position but also who have the business entity at heart and are concerned it meetings its obligations.
Social Auditing

Social audit is one of the many types of audits that can be conducted. Other types of audit includes financial, operational/performances, compliance, review of financial information, attest engagement, cost, tax, energy and secretarial audits. In the handbook for trainers on participatory local development prepared by the United Nation’s Food and Agriculture Organization’s regional office for Asia and the Pacific, the following observation is made about social auditing:

Social audit is based on the principle that democratic local governance should be carried out, as far as possible, with the consent and understanding of all concerned. It is thus a process and not an event. A social audit is a way of measuring, understanding, reporting and ultimately improving an organization’s social and ethical performance. A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness. It is a technique to understand, measure, verify, report on and to improve the social performance of the organization.

Social auditing creates an impact upon governance. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. Social auditing is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies. The difference between social audit and other forms of audit is clearly seen in the fact that social audit concerns the social and ethical responsibilities that organizations have to its stakeholders. This elements of social and ethical responsibilities have not been articulated that much within educational institutions, however, with the new wave of emphasis on these aspects in other forms of audits, its about time educational institutions take proactive measures in this direction.

Social audit has been defined in many ways. Some of the definitions include the following: Social Audit is a method for organisations to plan, manage and measure non-financial activities and to monitor both the internal and external consequences of the organisation's social and commercial operations.

Social Auditing is a process which enables organisations and agencies to assess and demonstrate their social, community and environmental benefits and limitations. It is a way to measure the extent to which an organisation lives up to the shared values and objectives it has committed itself to promote. 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. Social auditing is a process that enables an organisation to assess and demonstrate its social, economic, and environmental benefits and limitations. It is a way of measuring the extent to which an organisation lives up to the shared values and objectives it has committed itself to. Social auditing provides an assessment of the impact of an organisation's non-financial objectives through
systematically and regularly monitoring its performance and the views of its stakeholders.

The definition of social audit as given by Buchholz (1992) appears to be more appropriate within the educational setting. He states that social audit is “an attempt by an individual corporation to measure its performance in an area where it is making a social impact...an attempt to identify, measure, evaluate, report and monitor the effects a corporation is having on society that are not covered in the traditional financial reports.” Educational institutions are in the business of making a social impact not just at the individual level but also at the national level. Consequently, its ability to meet its goals and vision it not to be determined after student leave the institutions. Rather, it should be an on going process that should reach its peak when the students leave the institutions and get into the society. Variety of social audit models have been developed. Among these are the Beechwood Model, the Body Shop Model, the TraidCraft Model, the Liverpool Housing Trust ‘s Direction Model (LHTD), the Cooperative Bank Model, and the APSO model.

In addition to the above, another has been developed which focuses on activities within four main areas. The underlying activities within these specific areas are what calls for examination. These activities are the Statement of Purpose and Planning, the External View, the Internal View and the Social Targets (Monitoring and Evaluating). It should be pointed out that these activities, although distinct and different are seem to be interwoven. The interaction between these activities is depicted in the diagram below.

![Diagram of social audit model]

*The relevance of the above model is summarized below:*

Each of the four elements is made up of number of practical exercises. The Social Audit is built up by undertaking the practical exercises and then bringing together the
results, within the four elements, into measurable performance areas. (www.locallivelihoods.com/SAOverview.htm)

The primary goal of any lecturer is to lecture the students who have enrolled for the course he/she is teaching. The work of the lecturer in the classroom cannot be complete without supervision from the various heads of department and ultimately, the academic office. In addition to the above, it is expected that each lecturer will perform his work to the best of his ability knowing the requirements of the courses he is teaching. For the purposes of this paper, emphasizes is placed on the relevance of course outlines and lecturer’s evaluation forms in enabling the lecturer to perform his/her assigned role. The preparation of the course outline is the duty of the lecturer whilst the university administration or the various departments are charged with preparing the lecturer’s evaluation forms.

Course Outline
The course outline “forms the basis for a contract among the student, instructor, and institution identifying the expectations which will serve as the basis of the student's grade and giving the fundamental required components of the course which the student is guaranteed to receive from the instructor and institution. More than just specifying the required components of the course, the outline of record states the content and level of rigor for which students—across all sections of the course—will be held accountable.” Among the various purposes of a course outline, the following are of paramount importance: It provides students with information about what they can expect from the course and what is expected of them as they undertake the course. It forms an integral part of the University’s quality assurance process for its teaching and learning activities.

Course outlines basically should contain the following:

- Course description
- Course prerequisite
- Course objectives
- Required Texts/References
- Course Conduct
- Evaluation
- Grading
- Topics to be covered

The relevance of course outline cannot be overemphasized since it serves as the link between the lecturer and the student. It conveys the goals of the course as well as that of the lecturer to the student. As a road map, it guides the student in his quest to acquire knowledge in a course and points out what the requirements are. Hence, teaching a course without a course outline is a disincentive to the student. On the other hand, a course outline aids the lecturer to prepare adequately and to keep to the requirements of the course. It helps him to be focused and also conveys his aims and aspirations to the
students. The nonexistence of a course outline and/or it being given out to students late in the semester will surely affect adversely both the lecturer and the student. Moreover, it will undermine the monitoring role of the head of department of the lecturers in his department.

**Evaluation Form**

The lecturer’s evaluation form is aimed at gathering information from students with regards to the performance of their lecturer during the semester in relation to his lecturing ability and interaction with the students culminating in the assimilation and accumulation of knowledge by the student. This serves as the basis for knowing what happened during the semester between the lecturer and his students and how the students perceived their lecturer. Hence it serves as a feedback tool employed by the university administration.

In her discussion on what evaluation is in relation to development and training, Marsden (1991) observed that any definition of evaluation should be considered in line with the purpose of evaluation. She concludes by saying thus: ..... evaluation can be defined as an analytical process involving the collection and reduction of data of all (or some) phases of the instructional process and culminating in the synthesis of a report containing recommendations about the instructional program being evaluated. The overall aim of evaluation is to influence decisions about the need for the program in the future; the need for modifications to the program; and the need to provide cost/benefit data about the program. Therefore, evaluation can be said to have at least seven purposes:

- To validate needs assessment tools and methods.
- To confirm or revise solution options.
- To confirm or revise training strategies.
- To determine trainee/trainer reactions.
- To assess trainee acquisition of knowledge and attitudes.
- To assess trainee performance.
- To determine if organisational goals are met.

It should be emphasized that in auditing, one of the most essential duties of the auditor is the gathering of evidence. Evidence is defined as “any information used by the auditor to determine whether the quantitative information being audited is stated in accordance with the established criteria.” The auditor’s goal is therefore to use various techniques to gather as much information as possible to confirm that the management’s assertions concerning the financial statements are either valid or invalid. Any evidence gathered should be considered in relation to being relevant, competent, sufficient and timely. Consequently, the objective then is to gather evidence to affirm that:

- Course outline are prepared by each lecturer and given to students
- Course outline are verified by heads of department to ensure their correspondence with the university’s bulletin
• Course outline are followed by the lecturer
• Course outline are understood by students
• Evaluation forms are available
• Evaluation forms questions are applicable to the university setting
• Evaluation forms are understood by students
• Results of lecturer evaluation are communicated to lecturer

Implementation of Social Audit

An audit cannot be conducted without prepared financial statements, for financial audit, and without a policy manual, in operational audit. Accordingly, compliance audit cannot be conducted without the existence of laid down procedures and standards that has been set and are expected to be followed by lecturers. For any social audit to take place, three things have been identified as being paramount.

When these are in place, it is easy to design simple procedures to log what is going on from day to day (social bookkeeping), to tally up the indicators every now and again (social accounting) and make sure that you are on target - or to do something about it if you are not!

Objectives : What your are trying to do as an organization – both internally and externally

Action plans: How you are going to do it.

Indicators : How you will measure and record the extent to which you are doing it.

(www.mpen.org.uk/briefing/briefing8a)

These three important aspects of social audit should be unambiguously spelt out in the course outlines and evaluations forms. This will then assist in the gathering of information to make appropriate and timely recommendations. Standard course outlines should be in place to assist lecturers in the preparation of their course outlines. Each lecturer is to prepare a course outline for the courses to be taught during the semester and a copy kept at the department and academic dean’s office. Deadlines for submission should be clearly spelt out. The department chairperson’s has the responsibility of ensuring that the course outlines prepared are in conformity with the standard. In addition, the course descriptions, various topics, required texts and course prerequisites are to be in accordance with the current university’s bulletin to ensure consistency and uniformity. Extra caution should be taken in instances where courses are of a continuation nature, for example accounting. Consistency, relevance and progression
should be the hallmark of course outlines. Has the laid down procedures been adequately followed? That calls for compliance audit.

The lecturer’s evaluation form, in as much as it is aimed at getting information from students as to the lecturer’s performance during the semester, should be adapted to the local environment. Efforts should be made to gather information of other areas that are pertinent to the standards or code of ethics of the teaching profession. This is to ensure that the lecturer exerts a positive influence on the students and also is in conformity to the goals and mission of the university. This is vital and in some instances may call for counselling services to be required for either the lecturer or students. There is the need for the lecturer’s personal evaluation of the class to be assessed together with the student evaluation in order to arrive at a better conclusion.

Efforts should be made to gather information from students during the course of the semester on the performance of their lecturers and not to wait until the semester is over for the evaluation forms to be completed. It has been observed that in some instances, students have grievances but somehow due to lack of knowledge of procedures to employ or the non existence of channels of conveying their grievances such information never gets the attention of the administrators. For example, what do students do in instances where lecturers are not following their course outlines, do not attend classes regularly, exhibit favouritism, violate the principles of use of alcoholic beverages, etc. Avenues should be created for students to convey feedback to the head of departments. This could be through regular meetings with the various course captains or through the depositing of suggestion boxes at various places so students could register their complaints. All this is aimed at ensuring that the departments are proactive in their operations.

The ability to collate the above information makes it possible for a social audit to be conducted. It should be emphasized, that the goal is not necessarily to engage an auditor to conduct this audit. Rather, social auditors could be identified from the society at large who will be responsible for gathering the necessary information and making recommendations aimed at improving the existing situation and calling for changes where appropriate. Such social auditors should not be employees of the institution or connected in any visible way since that could mar the good intentions of the social audit in that they may be seen to lack independence.

Limitations
Like all human institutions, social audit has its limitations. Most importantly, social audit derives its authority and meaning in the mandate granted to the social auditors. Should their work be restricted in any way by management, or should they be perceived as lacking independence and therefore being biased by any of the stakeholders, their work would loose its significance. In addition, the end result of the social auditor’s work is to communicate the findings and recommendations to the administration. Should their findings and recommendations be shelved and not implemented, their role looses its
significance. Lastly, the role played by social audit is only to help unearth problems for possible solution. The social auditors are not put in place to institute punishment but only to make recommendations. They should not be seen as the solution to all problems but as part of the solution process.

Conclusion

The ultimate aim of any type of audit is the communicating of audit findings to users of the information. Hence, audits conducted without any recommendations losses its significance. Users of information in our discussion could be defined as the head of departments and the university administration. However, their knowledge of audit findings would not be beneficial if the individual lecturers are not informed of the outcome of the compliance audit. Boyd (1998) made the following observation that is worth mentioning; Social auditing provides an assessment of the impact of an organisation's non-financial objectives through systematically and regularly monitoring its performance and the views of its stakeholders. A social audit can complement an organisation's annual financial audit by providing clear and succinct information on performance against social objectives. The results can be fed into the organisation's strategic review and planning processes to improve overall performance and social impact. It has been shown to increase accountability of the organisation to its stakeholders and to enhance democratic practice. In addition to serving as a management tool, social audits can be used for marketing, promotion and advocacy purposes. This is the goal of social audit whose principles when applied to educational institutions will be of immense help and contribute significantly to their desired objectives.

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