

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY & TRANSPARENCY (OSSAAT)

Code of Ethics for Social Auditors

Introduction:

Social audit is an audit that is conducted by the people, especially by those who are affected by, or are the intended beneficiaries of the scheme being audited and facilitated by the government. Social Audit can be described as verification of the implementation of the programme/scheme and its result by the community with active involvement of the primary stakeholders. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise aloud in a public platform. The social audit process also examines whether the money was spent properly and has made a difference to people's lives.

There is a clear distinction between conduct of social audit and facilitation of social audit. The mandate for conduct of social audit rests with the statutory body i.e. Gram Sabha. The Social Audit Unit is tasked with the mandate of facilitating the Gram Sabha in conducting social audit.

The facilitation of social audit is required for consolidating information, translating records into information that can be consumed by workers, sharing information, verifying the information recorded in official documents with primary stakeholders in a methodological manner, facilitating an open, participatory and inclusive discussion in the Gram Sabha where people can speak freely and free of intimidation, recording of the decision taken, submission of the audit reports and follow up on the status of action being taken by the state Government and disclosing the same in the public domain.

Objective of Social Audit:

1. Promote Transparency and Accountability in the implementation of a programme/projects.
2. Inform and educate people about their rights and entitlements under the Law in course of conducting social audits.
3. Provide a collective platform such as social audit Gram Sabha for people to express their needs and grievances.

4. Promote people's participation in Gram Sabha, make it an inclusive and participatory institution and make it a platform for positive collective action.
5. Improve capacity of local stakeholders who participate in the social audit process.

Code of Ethics for Social Auditors:

- 1. Integrity & Honesty:** Social Auditors must be honest and straight forward, truthful, fair in their dealings. This includes providing accurate and truthful information and avoiding any misleading practices, displaying a positive attitude and being proactive in the exercise of their duties; seeking to understand and satisfy the real needs of people.
- 2. Independence & Objectivity:** Social Auditors should avoid bias & personal feelings maintain impartiality, free from conflict of interests, it means 100% impartial and evidence-based decision making on factual information. Social Audit findings are to be presented in a fair and balanced manner, regardless of personal opinion or external pressure, relating to the audit activities.
- 3. Competence and Professionalism:** Social Auditors need to update their knowledge from time to time and keep abreast of changes in relevant standards and regulations. Social Auditors need to possess necessary knowledge of all schemes, auditing process and skills to perform the audit effectively and professionally. Social Auditors should be able to identify areas of non-compliance and recommend appropriate corrective actions & understanding relevant social audit principles and standards.
- 4. Confidentiality and Data Protection:** Social Auditors must respect the confidentiality of sensitive information of individuals and organizations involved in the audit. This includes protecting sensitive information and ensuring that data is handled securely to avoid further conflicts within community and group of people.
- 5. Professional Behavior:** Social Auditors should maintain a high standard of ethical conduct and behaving in a manner that upholds the reputation of the social auditing profession. They should exhibit a rational behavior during the audit process and deal with public politely to maintain a supportive environment. They should listen to the grievances of the public in utmost priority.

6. **Political Neutrality:** It is important to maintain both the actual and perceived political neutrality of the Social Audit process. It is also important that Auditors should maintain their independence from political influence in order to discharge their audit responsibilities in an impartial way.
7. **Professional Secrecy:** Auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing through any medium and maintain professional secrecy till the facts are validated in Gram Sabha.
8. **Professional Development:** Auditors should exercise due professional care in conducting and supervising the audit and in preparing reports. Auditors should use methods and practices of the highest possible quality in their audits. In the conduct of the audit and issue of reports, Auditors have the duty to adhere to basic postulates and generally accepted Auditing Standards. Auditors have a continuous obligation to update and improve the skills required for the discharge of their professional responsibilities.
9. **Audit Timing:** The Resource Persons working in Social Audit process should work during normal office hour and advised to stay in GPs during the Social Audit process to build good rapport with the public. The Social Auditors shall also be advised to work as per availability of people in villages for conduct of meetings/Focused Group Discussions (FGD) and one to one interaction during the Social Audit process.
10. **Respect & Fairness:** Social Auditors should treat all parties involved in the audit with fairness and respect, regardless of their status or background. They should also ensure participation of backward and vulnerable communities in the audit process without bias and discrimination.
11. **Transparency & Accountability:** Social Auditors should be transparent about their methods and findings, allowing stakeholders to understand the audit process and its outcomes. The information related to Schemes and Social Audit must be disclosed with the public proactively for maintaining Transparency and Accountability. Social Auditors are always to show obligation to the people for being answerable for every action.

- 12. Impact and Sustainability:** Social Auditors should be mindful of the potential impact of their work on individuals and communities. The audit process should bring out certain impact and changes in People's lives in a sustainable manner.
- 13. Independence and Impartiality:** The Social Auditors should not receive any hospitality from the Implementing officials during the Social Audit process. The Social auditors must adhere the principle of independence and impartiality during the process and avoid interference of implementing officials while taking decision in social audit process and Gram Sabha.
- 14. Respect to Rights of Citizen:** Social Auditors must respect the rights of all stockholders including workers, beneficiaries and community members, ensuring that all stakeholder must involve in the audit process and findings are to be shared with all stakeholders in an understandable and actionable manner.
- 15. Quality Assurance:** Social Auditors should focus and ensure that the Audit are conducted impartially, competently and effectively providing confidence to stakeholders and reducing risk to the system. It helps to improve Transparency & Accountability of Social Audit.
- 16. Reporting Accuracy:** The Social Auditors should complete their reporting with precision and trustworthiness of information as it reflects reality and avoid any misrepresentation.
- 17. Avoid False Assurances:** The Social Auditors should avoid to give any false assurance, misleading or untrue guarantee to the public.
- 18. Whistleblower protection:** The Social Auditors should ensure that whistleblower are protected from any adverse action so that they can come forward without fear of retaliation with the help of local administration.