



STAKEHOLDERS' PERCEPTIONS OF ACTIONAID'S SOCIAL AUDIT PROCESSES IN THE NORTHERN REGION OF GHANA

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Abstract

The concept of social audit or social accountability is monitoring and evaluation from the view point of beneficiary communities. The main objective of the study was to investigate stakeholders' perceptions of the processes, benefits, challenges and prospects of social audit as practiced by Action Aid Ghana (AAG) in the northern region of Ghana. The Study employed the evaluative research design. Data was gathered from primary sources by administering semi-structured questionnaire and interview guide to a total of 109 respondents made up of Action Aid staff and partners as well as community members, selected using a multistage sampling procedure. The study found that, though AAG and partners had very elaborate accountability processes with potential benefits, their community partners were not able to practice social audit. This was because these processes were not effective in transferring the needed knowledge and skills to the communities. It is recommended that AAG and partners apply more participatory methodologies so that the community members are better equipped to hold their development partners accountable.

KEYWORDS: ActionAid, Ghana, Northern region, Social audit

Introduction

According to the World Bank (2005), government spending on development projects in developing countries accounts for between 15 and 30 percent of their GDP. This excludes development projects by Non-governmental Organisations (NGOs) and other development actors. This decade has seen a lot of development projects in many developing countries including Ghana. In Ghana, donor funding for development projects accounts for about 40% of the country's annual budget (Ghana Annual Budget, 2008). The expectation is that, with these huge investments on development projects, poverty levels should fall significantly. Unfortunately, this does not appear to be the case.

The concept of monitoring and evaluation has been developed to help realize the desired impact of development projects and programmes. The World Bank (2005) identified the objectives of any impact assessment/evaluation system as follows: to ensure that project implementers, beneficiaries and other stakeholders know the extent to which their projects are meeting their objectives and leading to their desired effects; to build greater transparency and accountability, in terms of use of project resources; to generate information to support and provide clearer basis for decision making for implementers, beneficiaries and other stakeholders; to improve future project planning and development through the

lessons learnt from the evaluation process; and ensure sustainability through capacity building of beneficiaries.

Traditional Monitoring and Evaluation processes, however, are mostly from the perspectives of donor organisations and implementing agencies, which have, to a larger extent, not supported in achieving the above objectives. The concept of social audit is monitoring and evaluation from beneficiary communities' point of view, which seeks to empower communities to hold duty bearers accountable. ActionAid Ghana (AAG) claims to practice social audit and demonstrate innovation and creativity in honest, transparent and empowering ways in the communities that they work. However, this assertion is from their point of view; how sure are we that AAG is practicing the tenets of social audit to the letter and that the practice is really yielding the desired impact of empowering beneficiaries to engage their development partners on the suitability of the development programmes and projects that are extended to them? This is the motivation for the study. The main objective of the study was to investigate stakeholders' perceptions of the processes, benefits and challenges of social audit, as practiced by ActionAid Ghana (AAG) in the northern region of Ghana. The output of the study will inform AAG and its partners on how beneficiaries perceive their interventions and the extent to which such interventions are making the desired impact. The research output would also give beneficiaries an insight into their roles as monitors and evaluators of development projects.

Materials and Methods

Literature Review

According to Nokes and Kelly (2007) a project is described as a temporary and one-time endeavor undertaken to create a unique product or service that brings about beneficial change or added value. Nokes and Kelly (2007) stressed that the objectives of any projects require: (1) the use of project management principles which involves organizing and managing

resources in such a way that these resources deliver all the work required to complete the project within a defined scope, quality, time and cost constraints; and (2) assessing the changes and/or impact that this project might have brought to bear on the stakeholders, and/or the beneficiaries of the project. Social Audit on the other hand, is a systematic means of measuring the social performance of an organization (Plan International, 2005). Plan International (2005) argued that social audit can be compared to the auditing of financial statements which provides the means to account for an organization's financial performance. It stressed that whereas the auditing of financial statements aims to measure the financial performance of an organisation, social audit is an evaluation of an organization's performance from the point of view of beneficiaries. Formally, social audit may be described as an organizational planning, management and communication tool, essentially believed to be a dialogue designed to measure what is important to an organization and its stakeholders and to report on both the dialogue and the measurement (Plan International, 2005). Thus, it is a method that creates a conversation between an organization and its constituents or stakeholders. Compared with financial accounting, the science of social accounting is young. The National Commission on Civic Education (NCCE, 2006) also observed that social auditing provides an assessment of the impact of service providers or duty bearers through systematically and regularly monitoring its performance and the views of its stakeholders/beneficiaries. NCCE (2006) stressed that it is a process that enables Rights holders to assess the impact and benefits of the services provided by Ministries, Departments and Agencies on beneficiary communities and society at large. Specifically, the process measures the following: effectiveness/impact of the services; availability of the services; accessibility of the services; affordability of the services; and satisfaction of the services, among others.

All the definitions of social audit do recognize it as a performance-measuring tool that turns to look at the non-financial aspect of organizational, institutional and or developmental projects and programmes, most especially the impact of such programmes on the organisations and its stakeholders. Social audit is seen in three different perspectives as follows: from the point of view of profit making organisations; from the perspective of non-profit making organisations (normally described as third sector organisations); and human's rights organizations' perspective. Other forms of accountability measures associated with social audit include Social booking, Social Accounting, Environmental Audit, Social Responsibility and Financial Auditing.

One benefit of social audit is that it supports an organisation to monitor, account for, report on and improve its social, ethical and environmental performance. This is because the information generated from social audit can provide crucial knowledge about an organisation's ethical performance and how beneficiaries perceive the organisation. However, the biggest challenge of social audit (as with evaluations in general) is that the outcomes are not used as expected. The outcomes are normally put into good reports which remain on the shelves and are never implemented nor used.

ActionAid International (AAI)

AAI is an anti-poverty organization working in over 40 countries in Asia, Africa and Latin America, taking sides with poor people to end poverty and injustice together (Action, Aid, 2000a & 2000b; 2004). Founded in 1972, AAI has been "fighting poverty worldwide for over 30 years". AAI started as a child sponsorship charity, with 88 UK supporters sponsoring 88 children in India and Kenya. The focus in this earlier stage was on providing children with formal education. By 1982, the organisation had established long-term programmes in India, Rwanda, Kenya, Burundi and The Gambia, and was engaged in the first emergency work in Honduras and Bangladesh. By this time, the organisation's work

had expanded to include long-term health, sanitation and agricultural projects that would improve living conditions for children and their families.

The 1980s saw a huge increase in the number of developing countries in which AAI worked. Within this period, the organisation expanded its potential support base, with affiliated organisations being established in France, Spain, Ireland and Italy. The focus, again shifted to "tackling the root causes of poverty, not just the symptoms" and this saw the organisation beginning to work with communities to boost agricultural production, improve water supplies, gain access to basic healthcare and finding new sources of income. AAI started helping poor people to organize themselves to challenge injustice and demand their entitlements from their own governments. During the 1990s, AAI increasingly focused on ways of supporting people to bring about positive changes in their communities. This was the period the organisation began to lobby governments and agencies like the World Bank and the United Nations (UN) to take poor people's needs into account. The organisation also started working on peace building and reconciliation in a number of African countries, to help prevent violent conflict and cultivate peace in post-conflict situations. The most significant milestones were the launching of two international campaigns, on Education and Food Rights. Also, the organisation's innovative approach to adult learning and empowerment, called Regenerated Freirean Literacy through Empowering Community Techniques (REFLECT) was piloted in Uganda, Bangladesh and El Salvador, and as at today, this approach has been adopted and is being used in over 50 countries.

In 2003, AAI launched "ActionAid International" as a coalition, fighting poverty across the globe. This led to the process of decentralization of AA's operations by establishing regional offices to cater for the following areas: Asia and the Americas; West and Central Africa; and East and Southern Africa which led to the establishment of a new head office in South Africa. It also began the process of making

all AA country programmes equal partners, with an equal say on how the organisations operate through the process of registering these country programmes as local NGOs with their own governance structures (Board of Directors). Currently, the organisation is helping over 13 million of the world's poorest and most disadvantaged people in 42 countries worldwide, helping them to fight for and gain their rights to food, shelter, work, education, healthcare and a voice in the decisions that affect their lives. In all the country programmes, the organisation is working with local partners to make the most of their knowledge and experience.

ActionAid Ghana (AAG)

AAG began its operations in 1990, with its first Development Area (DA) established in the Bawku West District in the Upper East region. Currently the organisation operates in six out of the ten administrative regions of Ghana namely, Upper West, Upper East, Northern, Brong Ahafo, Greater Accra and Volta Regions and working with more than 1 million people currently. Like the global organisation, AAG uses the Rights Based Approach (RBA) (i.e. working within the human rights framework to help protect the rights of the poor and vulnerable with the hope of eradicating poverty (Action Aid, 2007).

The theme of AAG's strategic plan-"The Country Strategy Paper (CSP) III" which provides the direction of the organisation's work for the period 2005-2009- was "Engaging power to fight poverty" (ActionAid Ghana, 2005). According to AAG, the reason for this theme was because the organisation's experiences in development over the years revealed that focusing on power is fundamental to tackling issues of injustice and inequality in order to overcome the structural issues that underlie and perpetuate the causes of poverty. Therefore, the focus of AAG's work is ensuring that the rights of excluded people and people living in poverty are respected, promoted and fulfilled and that the state and powerful institutions are made responsible in

ensuring the rights of the citizenry. This ties in well with AA International global strategy "Rights to End Poverty".

AAG strives to deliver this agenda through working with other organisations as partners in the following seven core intervention areas, namely, participatory analysis and awareness, organising and mobilizing, capacity building, working with networks, addressing immediate needs of the poor and the excluded, conducting research into the causes of poverty as well as advocacy and campaigning. The agenda defines three thematic areas namely, Right to Education, Right to Food, and Women's Right. However, HIV/AIDS, responding to emergencies and governance are cross-cutting issues on the three thematic areas. AAG and its partners need to know the lasting changes their work would have on the lives of people living in poverty. More importantly, the organisation wants to know and learn from the processes which bring such lasting changes so as to continue to improve on its work. This is the primary motivation of the study.

ActionAid Social Audit Processes

AAG's social audit takes different forms, and is conducted at three different levels across the organization. These include the national, regional and community levels. The form social audit takes at the national level involves: (1) the holding of the Annual Plans and Budget Conference to review the annual plans and budgets. Participants to this conference include ActionAid, partner organisations and community representatives; (2) Displaying of relevant information on the accountability notice board mounted in front of the national office for public consumption. The information include the annual plans and budgets, the names of partners working with the organisation, funds allocation to the thematic areas, funds allocated to the various partners, total income receivable and its sources, the staff strength, as well as the organisational structure. The general public, especially stakeholders, are encouraged to look critically at these and engage the

organisation with their queries, comments, suggestions and recommendations; (3) Circulation of some of these information (which are normally reduced to public friendly versions) to relevant bodies such as policy makers, ministries, departments, agencies, civil society and human rights organizations. The aim, to AAG, is to live up to its values of transparency, accountability and involvement of the people, especially the marginalized and excluded in its processes and also to encourage other organisations to do same. The outcomes are also fed into the organisations plans. Social audit at the regional programme level also involves the mounting of Accountability Notice Boards, just like what pertains at the national offices, where relevant information is displayed for the attention of the public, especially the beneficiaries. Just like at the national level, the organisation will engage with these organizations with comments, views, recommendations on the information provided. In addition to this, the regional programme holds regional budget and planning sessions with partners, and other stakeholders to come out with one common plan of action. The regional programmes, together with partners and other stakeholders, also hold quarterly meetings, participatory review and reflections meetings to review the annual plan of action. The objective is to ensure participation of all stakeholders in the activities of ActionAid as well as create a platform for learning and sharing.

At the community level, social audit generally takes the same form as at the regional level. The process however at the community level has been organized only once in 2007 in the northern region development programme, taking the form of community meetings, one-on-one discussions, focus groups discussions, which were intended to facilitate the process of discussions to create space for communities' assessment of the organization's performance over the years. The process involved ActionAid, communities, partners and other collaborators. Apart from these continuous review and reflection processes, the organisation sometimes

conducts specific reviews. This could be at the end of a project, event or at a certain time interval. This does not only evaluate the performance of the organisation, but also creates the platform for capacity building of these communities to access their rights from other development partners.

Sampling Procedure and Data Collection Instruments

The Study employed the evaluative research design, focusing on the northern region of Ghana. Data was gathered from primary sources by administering semi-structured questionnaires to a total of 109 respondents selected using a multistage sampling procedure. This was made up of 33 AAG staff, 9 staff from AAG partners, 7 CBO members and 60 community members. The 33 respondents from AAG came from Finance/Administration (11), Programme (11) and Fundraising (11). The 9 staff from AAG partners were also selected from URBANET (3), CALID (3) and NORSAAC (3). The selection of respondents at the community level was done in two phases. First, purposive sampling and stratified sampling techniques were used to select 3 communities in the northern region. These communities are Gbambaya and Kalariga which are within the AAG operational area and GukpeguTua which is a community outside AAG operational area. Twenty households were then randomly selected from each of the 3 communities and the questionnaire administered to a member of each household, who was also randomly selected. In the second phase, AAG has facilitated the development of community based organisations (CBOs) who also take a lead role in facilitating development processes in these communities. Seven members of these CBO's were randomly selected and the questionnaire administered to them.

The instrument used for the study reflected the following: Social Audit in general; AA Annual Planning and Budgeting process; Quarterly Reviews and Planning meetings; The establishment of Accountability Notice Boards; The Participatory

Reviews and Reflection Process (PRRP); and The Country Strategy Development and Review process. In each of these situations, the questionnaire was designed to obtain the views of respondents on their knowledge about the processes, whether the processes were participatory and whether they had enhanced the capacity of the people to engage other organisations. The other section of the questionnaire required respondents to indicate the benefits and challenges of the processes as well as suggestions for their improvements.

From Table 1 we observe that the respondents were made up of 55% males and 45% females. Across the categories, the highest percentage of respondents came from community members (55%), followed by AAG staff (30.3%), Partner staff (8.3%) and CBO staff (6.4%). While we had almost equal sex distribution among the AAG staff and partners, the percentage of females (61.2%) outweigh that of males (50.0%) among the communities. However, there was no female representation among the CBOs. As indicated earlier, the CBOs attend most of the meetings and workshops and give feedback to the communities at large. The absence of female representation among the CBOs means that feedback relating to women’s issues may not be adequately conveyed.

Results and Discussion

Sex Distribution of respondents

Table 1: Sex Distribution of respondents

Category	Male		Female		Total	
	Freq	%	Freq	%	Freq	%
	AAG Staff	18	30.0	15	30.6	33
Partner staff	5	8.3	4	8.2	9	8.3
Community members	30	50.0	30	61.2	60	55.0
CBO Staff	7	11.7	0	0	7	6.4
Total	60	100.0	49	100	109	100.0

Source: Field survey, 2009

Age Distribution of Respondents

Table 2 indicates the age distribution of the respondents. The highest percentage of respondents were within the 18-35 age bracket (61.5%), followed by respondents within the 36-55 bracket (32.1%). Only 6.4% of the respondents were 56 years or above. The youth is said to be the future of every society, hence the ability of this study to capture the views of the youth is good, since they are the ones who would be in the helm of affairs with respect to holding development partners accountable for their activities in the communities.

Table 2: Age Distribution of Respondents

Category	18-35		36-55		56 & above		Total	
	Freq	%	Freq	%	Freq	%	Freq	%

AAG Staff	21	31.3	12	34.2	0	0	33	30.3
Partner staff	6	9.0	2	5.7	0	0	9	8.3
Community members	35	52.2	18	51.4	7	100.0	60	55.0
CBO Staff	5	7.5	2	5.7	0	0	7	6.4
Total	67	100.0	35	100.0	7	100.0	109	100.0

Source: Field survey, 2009

Respondents' Views on Social Audit Practice in General

Table 3 shows respondents' views with respect to AAG's social audit in general. From the table, both AAG and Partners, on average, recorded a high percentage score of 83% for the five attributes of social audit, which implies that the organization's social accountability was being practised well. The communities on the other hand, recorded a very low average percentage score of 35%, which suggests that they did not believe that social audit was being practised well. The low percentages across all the areas indicate that from their view point, Social Audit, as practised by ActionAid and partners is not participatory, and does not enhance their capacities enough, and for that matter, they are not able to engage other organisations to practice Social Accountability.

It was observed that the knowledge levels of some communities about AAG's programmes was very limited, especially those outside AAG operational area and therefore could have affected the responses

from these communities. Also, feedback to the larger communities by those who represented them at meetings and programmes for these Social Accountability processes (CBOs) was very poor. This meant that the acquisition of skills and knowledge was limited to very few people to the neglect of the larger communities. The relatively high percentage scores by AAG and partners are not surprising, considering the fact that they are supposed to know better in terms of the concepts of social audit. Also, compared with the community members they were more empowered and more responsive due to their high level of formal education and exposure. There is also the possibility that AAG and partners were being influenced by a few isolated success stories. In Vision Foundation (2006), urban communities were more empowered to engage government officials than their rural counterparts.

Table 3: Percentage Distribution of Respondents' View on Social Audit

	ActionAid Ghana		Partners		Communities	
	Yes	No	Yes	No	Yes	No
Knowledge	92%	8%	100%	0%	43%	57%
Participatory	83%	17%	86%	14%	19%	81%
Building capacity	71%	29%	71%	29%	37%	63%
Engagement	71%	29%	71%	29%	39%	61%

Process beneficial	100%	0%	86%	14%	37%	63%
Average score	83%	17%	83%	17%	35%	65%

Source: Field survey, 2009

At this stage we shall discuss the detailed views of AAG, Partners and communities. We begin with the views of AAG.

Views of AAG Staff on Social Audit

Table 4 shows the views on social audit of staff of AAG from the selected departments. From the table, it could be seen that although all the three categories of staff recorded high average percentage scores (88%, 78% and 90%), the scores of the Fundraising and Programme staff are quite higher in each case than that of the finance staff. This means that the finance staff held a lower perception about how well social audit was being practised than the Programme and Fundraising staff. This variation is attributed to the differences in job function of the categories of staff. The Programme and Fundraising staff are more directly responsible for the programme implementation and reporting to donors than the Finance staff who are more office-based and report mostly to management rather than to donors.

Table 4: The Percentage distribution of views of AAG Staff on Social Audit

	Prog staff		Finance/admin		Fundraising		Pooled	
	Yes	No	Yes	No	Yes	No	Yes	No
knowledge	92%	8%	88%	12%	100%	0%	92%	8%
participatory	83%	17%	75%	25%	100%	0%	83%	17%
Building capacity	83%	17%	50%	50%	75%	25%	71%	29%
Engagement	83%	17%	50%	50%	75%	25%	71%	29%
Process beneficial	100%	0%	100%	0%	100%	0%	100%	0%
Average score	88%	12%	73%	17%	90%	10%	83%	17%

Source: Field survey, 2009

Views of AAG Partners on Social Audit

From Table 5, we observe that like the case of AAG, even though the partners in general, scored higher percentages in all the five attributes, there are some variations in perceptions among them. NORSAAC on average recorded the highest percentage score of 100%, followed by CALID (80%) and URBANET (60%). Both URBANET and CALID are core partners of AAG. NORSAAC however, is not a core partner but maintains a strong relationship with AAG, the latter financing some of the former's programmes. The variation in perception of these

partners may be attributed to the differences in the levels of relationship that they have with AAG. URBANET, though a core partner to AAG, is much more independent than both NORSAAC and CALID, hence was not well informed about AAG's social audit processes. Even though NORSAAC is not a core member of AAG, its level of dependence on the latter is high. For instance, most of its programmes are financed by AAG. This meant that they had better chances of understanding the programmes of AAG.

Table 5: The Percentage distribution of views of partners on Social Audit

	CALID	NORSAC	URBANET	Pooled
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	Yes	No	Yes	No	Yes	No	Yes	No
knowledge	100%	0%	100%	0%	100%	0%	100%	0%
participatory	100%	0%	100%	0%	50%	50%	86%	14%
Building capacity	50%	50%	100%	0%	50%	50%	71%	29%
Engagement	50%	50%	100%	0%	50%	50%	71%	29%
Process beneficial	100%	0%	100%	0%	50%	50%	86%	14%
Average score	80%	20%	100%	0%	60%	40%	83%	17%

Source: Field survey 2009

Views of Community members on Social Audit

From Table 6 above, apart from the CBOs who recorded 80%, all the other 3 communities on average recorded very low (below 50%) scores. The differences in perception between the communities may be attributed to the following: (1) The CBOs are mostly the representatives of the communities for most programmes involving AAG and partners and are therefore much more informed, and receive most of the skills that are inherent in the social audit processes. This is similar to the case of the partners where as a result of the relatively close relationship of NORSAAC with AAG, they were much more informed than the other organization. Moreover, they had relatively good educational backgrounds which enabled them to understand the processes much better than the other members of the communities;

(2) Gukpegu-Tua was sampled outside the operational area of AAG and partners. The people here are therefore not direct beneficiaries of most of AAG and partners' programmes (except some spillover benefits) and are not also closer to the urban area. Besides, Gukpegu-Tua is quite remote from Tamale where AAG and partners are based. Most of the people also do not have formal education and therefore might not be able to easily comprehend the Social Audit practice. Gbambaya and Kalariga on the other hand, are much more urban and have quite a sizable number of people who have formal education. Moreover, though some of them might not have formal education, the influence of urbanization makes them understand issues better than those from Gukpegu-Tua.

Table 6: The percentage distribution of views of communities on Social Audit practice

	Gbambaya		Kalariga		Gukpegu Tua		CBOs		Grand total	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
knowledge	50%	50%	50%	50%	15%	85%	86%	14%	43%	57%
participatory	20%	80%	20%	80%	0%	100%	71%	29%	19%	81%
Building capacity	45%	55%	50%	50%	0%	100%	86%	14%	37%	63%
Engagement	50%	50%	50%	50%	0%	100%	86%	14%	39%	61%
Process beneficial	50%	50%	50%	50%	0%	100%	71%	29%	37%	63%
Average score	43%	57%	44%	56%	03%	93%	80%	20%	35%	65%

Source: Field survey 2009

Respondents' views on individual Social Audit processes

Having sought their views on social audit in general, the respondents were asked to share their opinions on

the individual processes of social audit, namely, Annual Planning and Budgeting, Quarterly Reviews and Planning Meetings, Accountability Notice Boards and Participatory Review and Reflection Process (PRRP). Among the individual processes, the Annual Planning and Budgeting recorded the highest Score (69.3%), followed by Quarterly Review and Planning (66.3%), Participatory Review and Reflection (64.7%), and Country Strategy Development and Review (58.0%). The least score was recorded by the Accountability Notice Board. The Accountability Notice Board recording the least score is not surprising, considering the fact that most of the community members had no formal education to patronise reading notices on the notice boards.

Respondents’ views on the attributes of Social Audit

Turning to the attributes of social audit, the findings showed that respondents’ knowledge of social audit recorded the highest score (78.3%), followed by social audit being beneficial (74.3%) and social audit being participatory (62.7%). The rest are social audit enabling communities to engage development partners (60.3%) and social audit building capacity (59.7%). Thus, we can conclude that even though the respondents’ level of awareness with respect to social audit was generally high they were yet to see much of these getting translated into the practicalities of participation, engagements and capacity building.

Respondents’ views on the benefits of Social Audit practice

From Table 7 it could be seen that all 3 categories of respondents on average ranked, “ensuring transparency and accountability” as the highest (47%), followed by “enhances capacity” (33%),

“enhances community participation in decision making” (32%) and “stakeholders appreciates each other’s views” (32%). The rest are “it creates a platform for feedback” (27%),

“lessons are learnt to improve planning and performance” (25%), “it creates a sense of ownership and sustainability” (20%) and “ensures efficient/effective utilization of resources” (05%).

As shown in the table AAG and partners recorded quite higher percentage scores than the communities for the following: “transparency and accountability”; “ownership and sustainability”; “capacity enhancement”; and “lessons learnt to improve planning and performance”. On the other hand, the communities recorded higher percentage score than AAG and partners for “communities’ participation in decision making” and “creating platform for feedback”. Thus, while AAG and partners were of the view that social audit practices build capacities, improves planning and performance and creates a sense of ownership and sustainability for programmes, the communities viewed the practices as creating a platform for them to participate in decision-making on issues that affected them. Social audit also provides the opportunity to give and take feedback from AAG and partners. This analysis confirms the earlier discussions that social audit had not enhanced the capacities of the communities enough to engage other organisations. It is consistent with the findings by Vision Foundation (2005) that even though social audit has the potentials of making meaningful impact on the effectiveness of the Programme delivery System in India, the potentials had not been fully utilized due to the low capacity of grass-root level institutions to hold government and other development actors accountable.

Table 7: Views of respondents on the benefits of Social Audit practice

Benefits	ActionAid	Partners	Communities	Average
It ensures transparency and accountability	68%	50%	30%	47%
Creates sense of ownership and sustainability	23%	33%	4%	20%

Enhances capacity (confidence and information sharing)	41%	50%	7%	33%
Lessons are learnt to improve planning and performance	36%	33%	7%	25%
Enhances communities participation in decision making	23%	17%	56%	32%
Creates a platform for feedback	9%	17%	56%	27%
Ensures efficient/effective utilization of resources	9%	0%	7%	05%
Stakeholders appreciate one another's' views	23%	67%	7%	32%

Source: Field survey 2009

Views on the challenges of Social Audit

On the whole the main challenges identified by the respondents were as follows: “low community involvement” (49%); “lack of community capacity development” (49%); “resources constraints” (36%); “low participation of duty bearers” (25%); and “poor feedback to the larger communities by representatives of communities” (14%) (see Table 8). Detailed analysis of these rankings shows that whilst AAG considered “resources constraints to be the greatest” challenge, partners and the communities ranked “low communities involvement” first. However, all the three respondents ranked ‘low capacity of communities’ second. Thus, whilst AAG was attributing the inability of the communities to engage other organisations to resources constraints, partners and communities were attributing it to low community

participation in the Social Audit processes. This is very significant to AAG in the planning and implementation of the Social Audit processes. Also, though “poor documentation”, “cultural limitations” and “unwillingness of participants to share vital information”, had been ranked low, they should not be downplayed. Pearce and Kay (2008) also identified the challenges confronting the effective practicing of social audit as follows: managing the social accounting materials; writing the social accounts; and the long procedures involved in keeping social accounts. In this case, as observed by Simon and Zhang (2006) and Vision Foundation (2005), though social audit has the potential of making meaningful impact on the effectiveness of delivering development project, that potential is not fully utilized due to the low capacity of community structures to do social audit.

Table 8: Views of respondents on the challenges of Social Audit

Challenge	ActionAid	Partners	Communities	Pooled
Communities lack the confidence to criticise AAG partners	14%	17%	0%	10%
Resource constraints (time, finance etc.)	36%	50%	22%	36%
Poor feedback to the larger communities by representatives	9%	33%	0%	14%
Low participation and commitment by duty bearers	27%	17%	7%	17%
Lack of capacity(e.g formal education, etc) by communities	27%	50%	70%	49%

Cultural limitations affect communities abilities to engage	9%	0%	0%	03%
Poor documentation of the processes	5%	17%	0%	07%
Unwillingness of participants to share vital information	18%	0%	7%	8%
Low communities involvement especially the youth	9%	50%	89%	49%

Source: Field survey 2009

Views on ways of curbing the challenges of the Social Audit practice

Turning to views on ways of curbing the challenges, “widening the scope to involve more communities” (55%) was ranked first by the respondents, followed by “developing communities’ capacities to understand the processes” (45%) and “more resources should be allocated to the process” (30%) (Table 9). The other suggestions recorded scores of between 5% and 18%, signifying weak ratings for these suggestions. These findings in general also

underscore the importance of developing the capacities of communities in the social audit processes. This could be achieved through widening the scope to involve more communities and committing more resources to the social audit processes. Vision Foundation(2008) and Pearce and Kay(2008) recommend that for social audit to be effective in achieving its objectives, the capacities of the beneficiary communities need to be enhanced such that these primary stakeholders can hold development actors accountable.

Table 9: Views of respondents on curbing the challenges of Social Audit

Suggested ways of curbing Social Audit challenges	ActionAid	Partners	C’nities	Pooled
	%	%	%	%
Widen the scope to involve more community members in the processes	18%	67%	81%	55%
More resources(time, financial etc.) should be allocated to the processes	14%	50%	26%	30%
Communities views should be considered more	0%	0%	11%	07%
Support partners and communities to raise more funds	18%	0%	0%	06%
The processes should be well documented	5%	33%	0%	13%
The community level Social Audit should be institutionalized	18%	0%	37%	18%
AAG and partners should be ready to devolve power to communities(walk the talk)	14%	0%	0%	05%
Develop communities’ capacities to understand the processes	45%	33%	59%	45%

Less influence of international consultants will tailor policies to local context	0%	17%	0%	06%
Other stakeholders should be encouraged to take part in the processes	14%	17%	4%	12%

Source: Field survey 20009

Summary, Conclusions and Recommendations

The concept of social audit or social accountability is monitoring and evaluation from the view point of beneficiary communities. AAG claims to practice social audit so as to empower community members to engage their development partners in a way that would maximize their benefits from the interventions that are extended to them. The main objective of the study was to investigate stakeholders' perceptions about social audit as practised by AAG in the northern region of Ghana. Specifically, the study sought to find out stakeholders' perceptions of the processes, benefits and challenges of social audit. The Study employed the evaluative research design. Data was gathered from primary sources by administering semi-structured questionnaire and interview guide to a total of 109 respondents made up of Action Aid staff and partners as well as community members, selected using a multistage sampling procedure.

The findings of this study show that the potential benefits of the social accounting tool as used by AAG and partners have not been realized. For instance, the fact that the respondents identified capacity enhancement as a second most important benefit and at the same time mentioned lack of community capacity development as the second most important challenge means that even though in principle, social audit, as practiced by AAG, is supposed to build the capacities of communities, it is yet to be realized. Another example is the fact that community enhancement was mentioned as the third benefit of social audit, but was also identified as the

fourth challenge of social audit. The fact that the practice of AAG social audit has not met the desired expectation is evidenced by the low community scores recorded with respect to the social audit processes. There is the need to bridge the gap between the theory and practice of social audit. This means that AAG and partners should devise much more simpler and participatory ways of extending the tenets of social audit to the communities. It is also important that formal education is stepped up in the communities for easy understanding of the social audit practice. The objective of practicing social audit is that communities can hold others accountable for their activities. This becomes possible through capacity building. The practical areas to be taken into consideration include, involving more communities in the various processes to ensure wider participation, implementation of confidence building programmes, ensuring that community representatives give feedback to the wider communities after participating in the Social Audit processes, and devolving power to partners and communities such that they will take lead roles in the Social Audit processes. Also, more resources should be committed to the Social Audit practices for maximum results. Lastly, AAG and partners should 'walk the talk' in line with their values and the good Social Accountability policies. This could be achieved through devolution of more power and allowing communities to take lead roles in the Social Audit capacity building processes.

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