

***Experience of teaching Social Audit in New Zealand
and six South Pacific Island nations***

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Presented by

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Social Auditing in New Zealand & the South Pacific

Why the Interest in SAA by Not-for-Profit Organisations?

1. **Individual New Zealanders** attending overseas conferences in the 1900s heard about SAA and invited overseas experts to NZ.
2. **NFP organisations** were looking for new ways to explain their social, environmental and economic impacts.
3. **Government Departments** were interested in new approaches to assessing and reporting organisational performance.
4. The Clark-led NZ Labour Government expressed an interest in triple and quadruple bottom line accounting.
5. **NZ Aid** was looking for a new method of determining effectiveness of aid programmes.

Social Audit Training in New Zealand

Four Approaches:

1. *Classes led by overseas specialists:*

2 forms - Introductory and Master SAA classes.

Normally 2 days duration each.

Non-examination or assignment.

Follow-up group or individual coaching.

Also social auditor training classes - similar to above.

Social Audit Training in New Zealand cont.

2. *Classes as an optional paper in the Unitec Graduate Diploma in Not-for-Profit Management.*

- Taught in 7 cities in NZ.
- 5 days duration each. NZQA approved.
- Student Learning Objectives, Book of Readings, Workbooks & Handouts
- Taught in a Monitoring & Evaluation framework.
- Assessed by a three stage assignment. Credits gained.
- No follow-up group or individual coaching (except as provided freely by the tutor involved).

Social Audit Training in New Zealand

3. *One-on-one Facilitation and Coaching*

No set format.

Fee paying and free

4. *Auditor training and accreditation*

2 days duration.

Non-examination.

Follow-up group or individual coaching.

Social Audit Training in the South Pacific

Classes as an optional paper in the Unitec Graduate Diploma in Not-for-Profit Management.

- Taught in 6 countries in the Pacific
- 5 day residential block course each. NZQA approved.
- Books of Readings, Workbooks and notes
- Assessed by a three stage assignment –credits gained.
- No follow-up group or individual coaching (except as arranged with the tutor).

SUCCESS in NZ

- Best uptake from classes led by overseas specialist (*approximately 20 students for 12 sets of accounts and four accredited social auditors from 10 students*)
- **Good uptake from one-on-one facilitation and coaching (*approximately 27 sets of accounts*).**
- Poor uptake from Unitec GradDipNFPMgt. classes (*approximately 160 students for 2 sets of accounts*).
- **Social Audit NZ formed – had initial success now defunct.**

SUCCESS in the South Pacific

- Poor uptake from Unitec GradDipNFPMgt. classes
(approximately 120 students for 3 sets of accounts and one student undertaking a Masters degree in PNG).

Challenges in NZ and the South Pacific

- Demand for cultural and spiritual components
- Monitor and evaluation compliance or funder driven.
- Lack of environmental, economic and social impact data collected.
- Grant orientated social service or development agencies with an assumed legitimacy
- Academic approach negates promoting a specific tool – may even undermine M&E itself.
- Multiple funders.

Specific Challenges in New Zealand

- Constant shifting M&E environment – flavour of the month differs between govt., govt. depts, councils and donors.
- Not embedded process.
- Some organisations think M&E luxury or add on – activities key focus - no budget provision.
- Corporate philanthropy not interested in measuring social impact wants to achieve its own aims.
- Resource issues – size, time, \$, labour, scope and commitment.

Specific Challenges in the South Pacific

- Each donor has specific monitoring and evaluation tools and requires each project to have a M&E budget line.
- No consistency between donors nor willingness to accept results from other donor's evaluations.
- Tendency to use external evaluators not trained in SAA.
- Cultural differences - Western forms of qualitative data collection often inappropriate eg. interviews, focus groups, surveys.
- Funder capture common.
- Project rather than organisational focus

Training Programmes Future

- Social Accounting and audit training will be dropped from Unitec's GDipNFPMgt from 2010 due to programme changes from 12 to 15 credit papers. Means there will be no academic SAA training courses in NZ or the Pacific.
- New sponsored or user pays SAA courses will need to be introduced in NZ eg. CSBEC capacity building programme and links with local Polytechnic 2010.
- Sponsored or user pays programmes unlikely in the Pacific unless donor funded.
- Maybe E-learning techniques such as Moddle and Nings.
- SAA could become part of strategic and annual work plan training.