



GCA Social Audit Protocol & Toolkits

Social Audit Protocol and
Toolkits for Participatory
Monitoring and
Evaluation of Climate-
resilient Livelihoods

REGULATIONS
process
POLICY
SCOPE
COMPLIANCE
governance
ACIDIT
findings
standards
PRACTICES
strategy
LAWS
meeting
report
external
scope

Gender-responsive Coastal Adaptation (GCA)
Social Audit Protocol and Toolkits for GCA Project
Enhancing adaptive capacities of coastal communities, especially women,
to cope with climate change induced salinity project



This handbook describes the Gender-responsive Coastal Adaptation (GCA)'s social audit toolkits (SAT) and provides practical guidelines to the responsible party NGOs for implementing the tool at implementing 39 project Unions under 5 Upazilas of Khulna and Satkhira districts. The SAT is the result of Safeguard, M&E and Knowledge Management teams' joint effort to design the toolkits to identify the gaps and loopholes on way of implementations to ensure quality services to the target communities. The social audit team prompts several volunteer groups, comprised of community people, carrying out a thorough analysis over the project activities planned and implemented by responsible party NGOs and implementing agencies at field level.

This guidebook has been commissioned by the Project Management Unit of Gender-responsive Coastal Adaptation (GCA) project for internal use only. The toolkits, methods are adopted from the practices by related reputed agencies nationally and internationally. The views expressed in this knowledge document do not necessarily reflects the views of the United Nations Development Program or the Government of Bangladesh.

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ACRONYMS

BRAC	-	Bangladesh Rural Advancement Committee
CNRS	-	Centre for Natural Resource Studies
DPHE	-	Department of Public Health Engineering
DSK	-	Dushtha Shasthya Kendra
DWA	-	Department of Women Affairs
GCA	-	Gender-responsive Coastal Adaptation
GCF	-	Green Climate Fund
GoB	-	Government of Bangladesh
GRM	-	Grievance Redress Mechanism
LGIs	-	Local Government Institutions
LoGIC	-	Local Government Initiatives on Climate Change Project
MoWCA	-	Ministry of Women and Children Affairs
RP-NGO	-	Responsible Party NGO
O&M	-	Operation and Maintenance
PbUFS	-	Pond-based Ultra Filtration System
PMU	-	Project Management Unit
PPI	-	Public Private Initiatives
RWHS	-	Rainwater Harvesting System
SA	-	Social Audit
SAC	-	Social Audit Committee
UNDP	-	United Nations Development Programme
UWAO	-	Upazila Women Affairs Officer
WLG	-	Women Livelihood Group
WMC	-	Water Management Committee
WUG	-	Water User Group
WVG	-	Women and Girls Volunteer Group

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EXECUTIVE SUMMARY

GCA project implementation modalities offer a wide range of capacity support, inputs support, technology transfer, public-private partnership, market linkage, community contribution, private sector engagement etc. blending the GoB and GCF resources. Responsible parties, union parishads, communities are given mandates and funds, but their performance cannot be properly assessed using traditional system of scrutiny. So, the existing formal mechanisms do not guarantee actual accountability to the highest satisfaction of the general public i.e. stakeholders on the ground. Absence of proper accountability of activities carried out using public funds may undermine the quality and effectiveness of implementation activities and installations and create opportunities for corrupt practices and waste of assets, especially in the circumstances of increasingly complex social and economic problems. To overcome these complex problems as well as to satisfy the needs of the stakeholders, a new concept of 'social audit' has emerged and is being practiced in GCA project. The social audit does not necessarily look for fault, rather measures the extent to which the organization/enterprise achieves its goal as per its target objectives. From an ethical point of view, the social audit has a greater potential to impact on society as it measures the social impact of a program. It adds value to the output and reduces the risk of investment. It encourages beneficiaries to get involved with the process of evaluating the program using modern management techniques. This handbook describes the Gender-responsive Coastal Adaptation (GCA)'s social audit toolkits (SAT) and provides practical guidelines to the responsible party NGOs for implementing the tool at implementing 39 project Unions under 5 Upazilas of Khulna and Satkhira districts. The SAT is the result of Safeguard, M&E and Knowledge Management teams' joint effort to design the toolkits to identify the gaps and loopholes on way of implementations to ensure quality services to the target communities.

BACKGROUND

Enhancing adaptive capacities of coastal communities, especially women, to cope with climate change induced salinity [popularly known as Gender-responsive Coastal Adaptation (GCA)] project is envisioned to empower target communities, especially women, as ‘change-agents’ to plan, implement, and manage resilient livelihoods and drinking water solutions. The 43,000 targeted women beneficiaries would be organized into Women Livelihood Groups (WLGs) who will receive the capacity and inputs to implement a portfolio of resilient livelihoods and 39 Public Private Initiatives (PPIs) who will strengthen the climate-resilient value-chains and market linkages for resilient livelihoods. GCF resources will support initial investments into inputs and assets (with GoB co-financing leveraged for inputs for additional production cycles); however, a phased-in approach will be supported to build the financial capacity of the WLGs to procure their inputs through the subsequent production cycles. GCF and GoB resources will be blended to support technical training and community sensitization campaigns for skills transfer; promotion of best practices and norms; and awareness raising including on fair working conditions, land tenure arrangements and negotiation for women. As the project is working for the most climate vulnerable people and with a community-based approach so a strong social accountability and transparency are the utmost in the planning, resource mobilization and implementation of the activities that will undertake by the community groups.

Social auditing is not very new in Bangladesh, in the last 10-12 years few projects have applied the tools i.e., USAID funded PROGATI (Promoting Governance, Accountability, Transparency and Integrity) program; World Bank Funded SIPP (Social Investment Program Project); social safety net programmes, especially on Vulnerable Group Development (VGD); UNDP implemented LoGIC (Local Government Initiatives on Climate Change) project etc. The GCA project is laying more emphasis on quality improvement in the use of GCF and GoB resources and community resources, access to information on project activities and reflecting public opinion in the planning and decision-making process. The ultimate purpose of this initiative is to ensure greater accountability to the community for whom the project is working for and to the government and donors.

Through the SA, it is easy to understand whether the intended target households are getting benefits from the activities of WLGs/PPIs/WUGs/WMCs. Project can also understand whether targeted households can avail the opportunities explored by the community institutions in improving their livelihood. The Social Audit helps us to identify the potential threats in this regard and find out the way out of the threats and deal with challenges. Besides, the SA helps us verify whether the activities of community institutions are being implemented as per the plan. It also helps us to verify whether the agreements between project authority and community groups are being followed properly.

This Activity closely links with Output 3 in which the institutional capacities and knowledge are promoted to create an enabling environment for climate-risk informed livelihood planning. Therefore, the capacity building under this activity will foster upward linkages among communities, NGOs, and government institutions to support evidence-based, community-driven adaptation planning for resilient livelihoods.

Social Audit

...to ensure transparency,
participation, consultation,
and accountability in the
implementation of projects
complying with laws, rules,
and policies

WHAT IS SOCIAL AUDIT?

The precise definition of social auditing varies depending on the person or organization. Common to these different definitions, however, is the basic concept that social auditing is a process by which an organization accounts for its social performance to its stakeholders and seeks to improve its future social performance. For SA a group of members acts as a watchdog on behalf of the project. It reduces gaps between vision/goal and reality, between efficiency and effectiveness. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard.

(See **Box 1** for alternative definitions of social auditing.)

Box 1 | Alternative Definitions of Social Auditing

Food and Agricultural Organization (FAO): “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.” (<https://www.fao.org/3/ad346e/ad346e09.htm>)

The Accounting Tools and books: “A social audit is an examination of the activities of a business that support the public interest. For example, a firm may support a foundation, make donations to non-profit entities, or allocate some staff time to pro bono work.” (<https://www.accountingtools.com/articles/social-audit>)

Encyclopedia of CSR: “Social auditing is a process for evaluating, reporting on, and improving an organization’s performance and behavior, and for measuring its effects on society. The social auditing can be used to produce a measure of the social responsibility of an organization.” (https://link.springer.com/referenceworkentry/10.1007/978-3-642-28036-8_250)

The Social Economy Network: “Social Auditing is a process which enables organizations 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 organization lives up to the shared values and objectives it has committed itself to promote.” (www.socialeconomynetwork.org/)

The New Economics Foundation: “Social auditing is the process whereby an organization can account for its social performance, report on and improve that performance. It assesses the social impact and ethical behavior of an organization in relation to its aims and those of its stakeholders.” (www.neweconomics.org/gen/)

Social Enterprise Partnership: “Social Auditing is a method for organizations to plan, manage and measure non-financial activities and to monitor both the internal and external consequences of the organization’s social and commercial operations.” (www.sepgb.co.uk/)

Social Audit Network: “Social Accounting and Audit is a process to create a flexible framework which enables the organization to account fully for its social, environmental and economic impact, to report on its performance, and to provide the information essential for planning future action and improving performance.” (www.socialauditnetwork.org.uk/)

Source: UNDP, 2020; Zu, 2013; UNDP, 2011; ActionAid, 2011; Woller, 2008.

This is particularly important to keep in mind that the Social Audit is not meant to harass any beneficiaries by finding out their mistakes only. Its main purpose is to improve the quality of services so that everyone in the targeted communities can be benefited. It can be seen as a supplement to conventional audits to help government departments/public agencies understand and improve their performance as perceived by the stakeholders.

Social auditing is distinct from other forms of audit as it aims to involve all relevant stakeholders in the process. The financial audit is geared towards verification of reliability and integrity of financial information, compliance audit looks at compliance with policies, plan procedures, laws regulations, established objectives and efficient use of resources, and performance audit focuses on efficiency and effectiveness of the intervention. Generally, these conventional audits do not incorporate the views of the intended beneficiaries and/or society at large. The table below compares conventional audits and social audits.

Conventional Audit	Social Audit
A conventional audit focuses on financial records. The scrutiny is done by the external auditor following financial and accounting principles	A social audit is more comprehensive, having a greater scope than a traditional audit.
Conventional audit examines the documents from a compliance point of view.	Social audit refers to a process for measuring, understanding and improving the social performance of activities of a community group or an organization. It measures social performance to achieve improvement as well as to report accurately on what has been done.
Conventional audit hardly comments on the decision made by the Government.	Social audit analyses the decision made by the authority relating to benefits reached to different social groups.
Traditional reports are submitted to the higher authority or board for further discussions and steps.	Social audit reports are mostly discussed in the public forum and referred to as guidance for the decision-making process at local level.
No need for community engagement	Community engagement is urgent here

Benefits of the Social Audit

The basic objective of social audit is to ensure transparency, participation, consultation and accountability in the implementation of projects complying with laws, rules and policies. Social audit is a means of continuous public vigilance and verification of the quantity and quality of works at different stages of implementation. The social audit produces several potential benefits derived from its various uses. These benefits include the following:

- It affects positive organizational change. Information on social performance allows management to take constructive action to improve it.
- It increases accountability. The social audit entails more than simply assessing social performance. It entails as well a process for reporting on social performance to stakeholders and responding to their concerns.
- It assists in re-orienting and re-focusing priorities. Information on social performance is useful to help the organization manage any tension between financial and social objectives or alternatively tensions between competing social objectives.

- It provides increased confidence in social areas. Social auditing offers a road map on how to move forward productively on social issues and for addressing/managing stakeholder concerns.
- It improves financial performance. Social and financial objectives are not necessarily in tension but are frequently mutually supportive. The social audit process and the resulting social information develop the organization's capacity to manage diverse stakeholder needs and identify threats and opportunities, while equipping the organization with the information to identify and tap into the synergies between financial and social considerations.
- It is to support the proper functioning of management systems, e.g. financial management system, budgeting system, project designing system, procurement system, accounting system, or/and reporting system. This approach is suitable when there is a lack of a clear consensus on a problem or when outcomes or outputs are not clearly stated.
- It examines the performance of the groups vis-a-vis its stated core values consistent with the community values and the distribution of benefits among different social groups, according to good governance principles. Moreover, a social audit focuses on the social impact which is generally neglected in a general (financial) audit. Social audit adds another dimension of key performance measurement by creating social wealth responsiveness.
- It unveils any case of misappropriation of funds quickly as takes place and prohibit the recurrence of such cases taking place with the help of community institutions.
- It analyzes stakeholder needs and priorities, especially of those historically excluded (rural poor, women, disadvantaged and ethnic minorities).
- It provides a basis for shaping management strategy in a socially responsible and accountable way and to identify opportunities and potential problems before they arise.
- It facilitates the strategic management of organizations, including concern for their influence and social impact on organizations and communities.
- It facilitates organizational learning on how to improve social performance.
- It informs the community, public, other organizations and institutions about the allocation of their resources invested in the organization.

Principles of Social Audit

There are some basic principles that must be complied with by the social audit team for ensuring the credibility of an audit report. The principles are presented below in **Box 1**.

Box 1: Principles

- **Ethics:** ethics refers to the moral principles of an individual that concern matters of value. Ethics also include confidentiality and professional behavior. Auditors must keep high ethical quality in conducting audit functions.
- **Independence:** in conducting audits, the auditors must be independent and free from personal and external influence. An auditor can be viewed as independent if they are free from any kind of direct or indirect interest with the audited entity and/or its operations.
- **Competence:** auditors must be adequately competent. Each auditor may not have the same level of competence, however the persons assigned to audit should collectively have adequate ability for the required tasks.
- **Due care:** auditors must exercise due care in conducting the audit and preparing the audit report. Due care means that the auditors plan and conduct the audit in a diligent manner. It entails that the auditors apply the auditing standard and best practices to keep them alert throughout the audit.
- **Professional judgment and skepticism:** auditors should demonstrate appropriate professional behavior by applying professional skepticism and professional judgment throughout the audit. Professional skepticism means keeping professional distance and an alert and questioning mind during the audit. However, it also means keeping an open and receptive mind.
- **Transparency and accountability:** it is essential to empower every individual or group with the right to monitor a program and help facilitate beneficiaries' claims and rights. The audit team shall abide by the procedural guidance.
- **Neutrality:** It is mandatory to become neutral of the members of audit committee. No personal affairs either good or bad memories should come into mind during conduction of social audit.

Social Audit in GCA Project

.....to strengthen the
participation of WLGs and
WUGs to make it an inclusive
and participatory institution

SOCIAL AUDIT: IMPORTANCE IN GCA PROJECT

In the GCA project, the development of climate-risk informed, social audit protocols and training will support the targeted beneficiaries as well as institutional staff (LGIs/MoWCA) in social auditing approaches to ensure that women are empowered to monitor their livelihoods, assess the effectiveness of the results, and adapt the implementation of the livelihoods to manage to evolve climate change risks. It is a process through which the activities of WLG, PPI, WUG, WMC and other committees are verified systematically. By using this tool, project can verify whether the committee members have performed the tasks properly they were supposed to do. The problems, if any, in the ongoing activities can be identified through SA and discussed in the group meeting. All the members will discuss the problems and issues identified by Social Auditing in the meeting and will come up with effective solutions. Through this process, the quality of work of the committee members will improve significantly in comparison with the past. Every-one of the village institutions will get the benefits of SA.

Examples of some objectives of social audit:

- a. Promote transparency and accountability in the implementation process.
- b. Inform and educate people about their rights and entitlements while conducting social audits;
- c. Provide a collective platform such as WLG meetings, and WUG for people to express their needs and grievances.
- d. Promote women's participation at all stages of planning, implementation and monitoring;
- e. Strengthen the participation of WLGs and WUGs to make it an inclusive and participatory institution and make it a platform for positive collective action;
- f. Improve the capacity of local stakeholders who participate in the social audit;
- g. Assess the physical and financial gaps between needs and resources available for local development; and
- h. Increasing efficacy and effectiveness of local development programmes.

The project aims to enable ownership, co-investment, enhance income generation, and social empowerment of vulnerable women and marginalized households. Capacity building in understanding and assessing climate risks and undertaking social auditing of the livelihood interventions empower women to assess the results of the interventions and adapt their livelihoods and would ensure long-term capacities among the beneficiaries for adaptive livelihood planning beyond the project lifetime.

The project has leveraged in cash co-financing from GoB to support continuous monitoring and implementation of adaptive livelihood strategies through participatory social auditing for the livelihoods to ensure that project impact is sustained during and beyond the project lifetime. The project monitoring will also be aligned with the social auditing and monitoring protocols supported under Activity 1.3 to ensure participatory assessment of the adaptive capacities.

Process and Steps of GCA Social Audit

The Social Audit Committee (SAC) will be formed as an independent oversight committee which will be facilitated by the RP-NGOs and appointed by Upazila Women Affairs Officer from respective Upazila. The SAC will conduct the social audit following a prescribed checklist (Annex-4) and present its findings and recommendations to the Upazila Women Affairs Officer of respective Upazila. The audit exercise passes through a number of logical process and steps (Figure-1) which are as follows:

Initiating: (PMU is responsible)

- Define a clear objective- as first step it is very important to determine a clear objective of SA and provide clear idea among the stakeholders who will directly be engaged in the process of auditing.
- Define what to audit- identify what to audit is essential and should define at the beginning of the process. In the project SA will be focused as health check of community organizations (i.e. WLGs/WMCs/WUGs/WVGs/PPIs), in particular to understand organizational strength and weakness on their operations and management system. The SAC is expected to be checked the record books and documents kept with the community groups and physical observation of the activities are implemented by different community groups.
- Establish person/organization responsible for audit process- once the objective and what to audit has been determined, then the stakeholders should be identified who will be going to be the main players in the process.
- Preparation of budget- the budget may require for the RP-NGOs for mobilization of the SACs and facilitate auditing activities, and for PMU to provide capacity support.

Planning: (PMU is responsible)

- Selecting Strategy/Methodology/Approach- a consensus should be formed around a strategy, methodology and approach, including means to collect data. Thought should also be given to clearly identify the needs of community beneficiaries and manage their expectations. Also, deciding who specifically (a Social Audit Committee and/or Commission) will actually be conducting the exercise, document all observations and recommendations and present the report.
- Identify stakeholders- in this stage it is required to identify who will be accountable and responsible for what, what kind of information to be collected by whom, how will the activities be coordinated, what government agency needs to be approached and who would provide support would specifically be identified.
- Audit plan development- once a common objective has been identified and understood, an action plan needs to be drafted explaining how the SA activities will be implemented.
- Preparation checklist for data collection- SAC must collect a lot of information from the groups for which checklist have to be prepared. Since checklist is an important

tools for this audit, so a prescribed and uniform checklist will be used after validation at the field.

- Provide capacity to RP-NGOs, SACs and other stakeholders- it is very important task that needs to be addressed before start implementation. All relevant stakeholders will be familiar with this protocol and toolkits, while RP-NGOs will be oriented with the process and steps and SACs will be accustomed to use of checklist. After developing the social audit protocols and toolkits the required number of orientation/training events will be organized.

Implementing: (SAC, RP-NGOs and PMU are responsible)

- Perform audit- it is to be done by SAC but they will take support from Union Supervisor/Project Officer of RP-NGOs.
- Collection and analysis of information- the SAC will analyze collected data. The Union Supervisor/Project Officer of RP NGOs will extend support, if required.
- Preparation of draft report- the SAC will draft a report based on the analysis of the findings. It will combine with the audit findings, causes, effects, conclusions and recommendations.
- Disseminate draft report and validation- the RP-NGOs will undertake necessary initiatives. The draft report, particularly the key findings and recommendations should be shared with the members of community groups and receive their opinion. It could be one meeting in each union where the President/Secretary from the community groups would participate and provide their consent.
- Finalization of the report-the SAC will finalize the report incorporating feedback from the validation meeting. The RP-NGOs will extend support as required.
- Presentation report to implementing agencies-the SAC will present their audit report to the implementing agencies with the support from RP-NGOs.

Follow up (PMU and RP-NGOs are responsible)

- Follow up process-the SA issues is likely new for the community groups and other stakeholders. If the process and steps are not carefully followed the findings of the SA and recommendations of the report may not be accepted by the relevant stakeholders and guaranteed transparency and accountability.
- Follow up implementation-engaging relevant stakeholders and interaction between government and citizens ultimately promotes more accountable and transparent democratic governance. The PMU and RP-NGOs will strongly be followed up so that the results of the social audit exercise have been translated into sustainable change is the key to any social audit exercise.

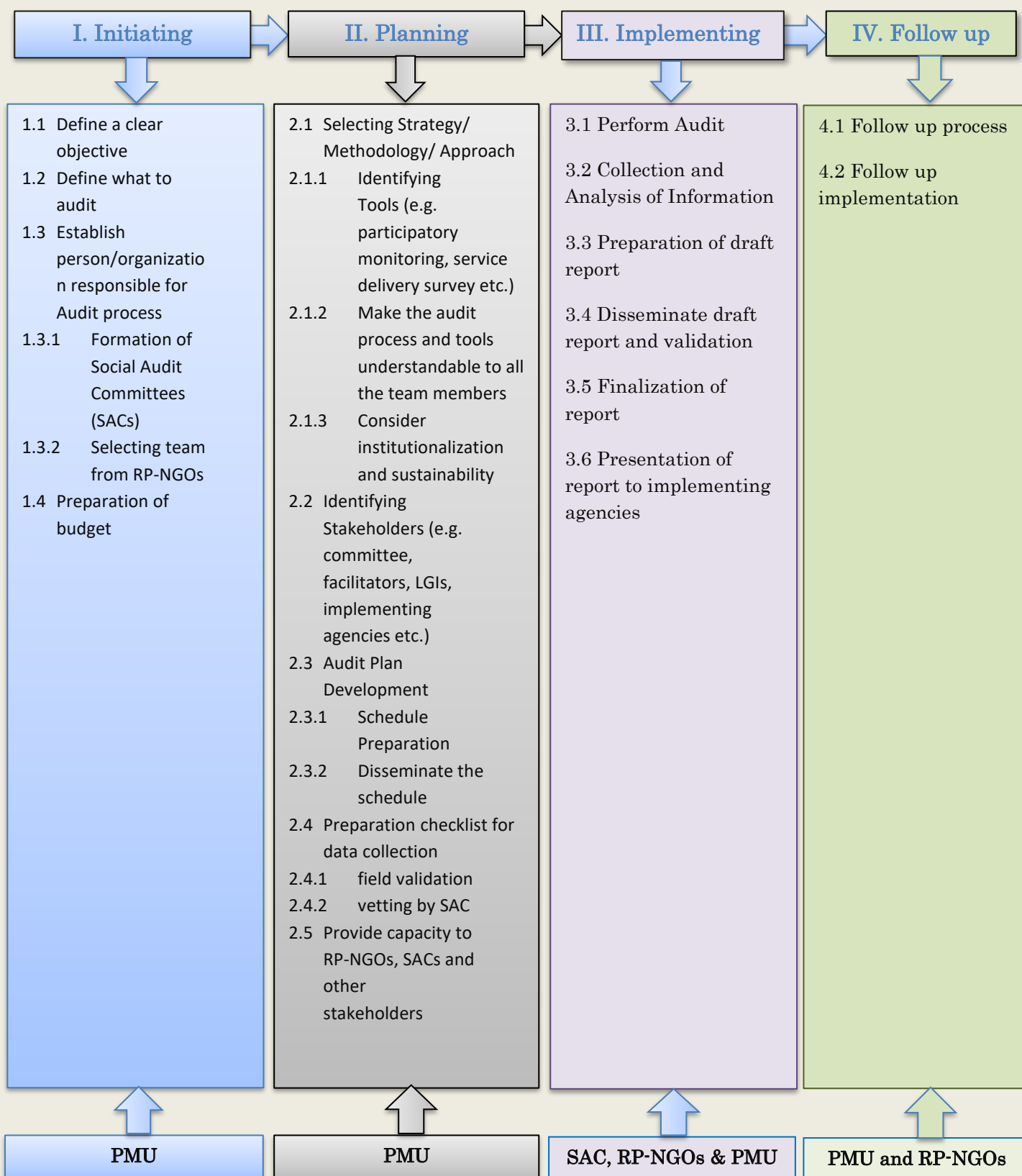


Figure -1: process and Steps of GCA Social Audit

WHO WILL CONDUCT SOCIAL AUDIT?

..... accountability of the social audit team shall lie initially to the DWA and secondly to the LGIs, local administration and project authority.

Who will conduct Social Audit?

The SAC will constantly watch all the activities of WLGs, WVGs and PPIs and will be carried out a social audit half yearly or once a year. The accountability of the social audit team shall lie; initially to the Department of Women Affair (DWA) and secondly to the LGIs, local administration and project authority. Social audit teams' capacity lies in their institutional and individual ability to deliver key audit results, both in terms of their audit product and its contribution to accountability, good governance, and service delivery. To be able to deliver these results, the social audit needs to be strengthened in the following areas:

- The team should acquire an understanding of the project operations; the decision-making process; familiarity with the relevant guideline, approaches and standards; and practical experience to exercise professional judgment.
- A clear understanding of the mandate and plan of WLGs and WMCs including who is responsible for what.
- Leadership and internal governance (planning, internal communications, accountability and transparency, code of ethics and conduct internal controls and continuous improvement).
- External stakeholder relations (communication strategy, awareness raising and use of appropriate media, relationship with stakeholders).
- Understanding on the social audit process (develop social audit standards, social audit manuals, social audit guidance, social audit tools, social audit plans, quality assurance, etc.).
- Quality control and quality assurance: from beginning to end, auditors should maintain a high quality of the audit work to ensure the credibility of audit reports. A quality assurance and improvement program should be developed and maintained covering all aspects of the social audit activities.

Formation of Social Audit Committee (SAC)

There will be a total of seven members in the SAC of which, one person will be the Convener, one is the Secretary, and the rest five persons will be the member. The composition of SAC is proposed below in the table-

SL	Description of the Member/s	Number	Qualification/Requirement
i.	Convenor (social elite/former UP member female/male, non-beneficiary)	1	a. At least class 10 b. Age 40-50
ii.	Secretary (female school teacher, non-beneficiary)	1	Age 40-50
iii.	Member (female, from WLG)	1	Age 30-40
iv.	Member (female, from WMC/WUG)	1	Age 30-40
v.	Member (female, from PPI)	1	Age 30-40
vi.	Member (male, youth representative, non-beneficiary)	1	a. Age 25-30 b. Student is preferred
vii.	Member (male, non-beneficiary)	1	Age 30-40
	Total members	7	

Note:

1. Among the 7 members committee, 4 members should be female and the remaining 3 members should be male.
2. Among the 7 members committee, 4 members should be from non-beneficiaries and 3 members should be from beneficiaries;
3. The formation of the committee should cover the representation of people from all working wards of the respective union; and
4. In case of locations with Indigenous people, one man and one woman from indigenous community should be included.

Eligibility to be a SAC Member

- ▶▶ Must be a member of WLGs, PPI, WMC and WVG for selection 3 members from beneficiaries' category.
- ▶▶ Not engaged actively with any political parties.
- ▶▶ Not convicted or any court case is running against her/him;
- ▶▶ Not the president/cashier of WLG.
- ▶▶ Formal education is not mandatory (except for convenor and secretary) but will be given priority.
- ▶▶ Generally respected, trusted and accepted by the community members.
- ▶▶ Possess the mentality to work impartially and voluntarily.
- ▶▶ Possess the moral values to deal with all groups/members equally and impartially.
- ▶▶ A person who will uphold the interests of the community groups and be respectful of vulnerable people.

Process of SAC formation

The SAC should be formed in a meeting organized by RP-NGOs. The meeting should organize at each union inviting approximately 40-50 participants. The participants of the meeting should be-

- a. President of all WLGs. 15 participants
- b. Coordinator of PPI; 1 participant
- c. President of WVGs; 5 participants
- d. President/secretary from WMCs/WUGs; 5 participants
- e. President and secretary from union WATSAN committee; 2 participants
- f. Local elites/schoolteachers/religious leaders/social leaders; 5 participants
- g. Youth representatives (students/members from youth or adolescent clubs); 2 participants
- h. Representatives from input/output actors and local service providers; 2 participants
- i. Representatives from indigenous community/religious minority groups-2 participants
- j. LGIs representatives (UP chairman and relevant female members); 5 participants
- k. Representatives from DWA and DPHE (UWAO/Totho Apa/mechanics); 5 participants
- l. Representative from Upazila level GRM committee; 1 participant

The ToR and the eligibility for the SAC should be discussed by the Union Supervisor and/or senior staff of RP-NGOs before starting the election process. All the decisions should be documented in the resolution book. The committee should be endorsed by the respective Upazila Women Affairs Officer.

Social Audit Committee (SAC) Meeting

SAC meetings will be held at least once a quarter. At least 4 persons' attendance at meetings is a must for a quorum. The SAC convener will convene a meeting. In emergency cases, if the convener is absent, any member can convene a meeting. The members will be notified 3 days prior to a meeting. In case of emergency, the meeting can be held at any time. Observations of SAC members during the previous quarter will be the agenda of the meeting to discuss and set recommendations. The resolution of the meeting will be prepared in the SAC register and all members will sign accordingly.

DATA ANALYSIS, REPORT PREPARATION AND SUBMISSION

SAC will prepare a half yearly report based on their observations. It must be submitted and presented to the Upazila Women Affairs Officer for taking appropriate actions.

SAC will make a report using a prescribed template (**please see annex 2**).

ADDRESS THE CONCERNS & RECOMMENDATIONS OF SAC

The Upazila Women Affairs Officer will review the report and take appropriate actions for the implementation of concerns and recommendations made by the SAC. The Upazila Women Affairs Officer would notify the respective WLG/PPI/WVG for rectification and improvement of their specific areas as stated in the report. The Upazila Women Affairs Officer would randomly visit the groups to follow up on the progress of implementation and extend support as required.

The staffs from RP-NGOs and PMU would follow up and extend support according to the requirements of the respective groups. The UWAO and/or Upazila level GRM committee will monitor the process and progress.

Terms of Responsibilities for SAC

.....to detailing the roles and responsibilities of project management unit and other major stakeholders in implementation

TERMS OF REFERENCE (TOR) FOR SAC

The SAC will perform SA as an independent oversight committee. The key tasks include but are not limited to the following (**please see Box 2**)

Box 2: Key Tasks of SAC

- Check that the action plan was developed properly and activities were done as per plan by WLGs/RPs;
- Check the record books and documents kept with the RPs, WLGs/WUGs to understand organizational strength and management system, decision-making process, whether separate bank accounts have been opened in the name of groups, verify the documents of bank accounts and attendance list at the meetings;
- Verify the meeting resolutions and assess how many/what percentage of decisions are implemented.
- Assess the minimum training requirements at each level within the organization;
- Oversee the performance of sub-groups of WVGs;
- Whether savings and repayments of loan installments of the members are properly reflected on income- expenditure sheet and their passbooks;
- Whether all bank transactions are approved by appropriate authorities and documented in the respective meeting regulations;
- In case of cash withdrawal from the bank, verifying meeting resolutions;
- Check the skill development training is adequate, relevant and practically applicable
- Check the input receiving status from RPs and utilization status, verify with relevant documentation (input distribution muster-roll, meeting minutes, other documentations etc.)
- Discuss with the members and beneficiaries to understand their satisfaction and recommendation;

ROLE AND RESPONSIBILITIES OF DIFFERENT PARTIES

The Role and Responsibilities of RP-NGOs

- a. Facilitate formation of SAC;
- b. Organize training for SACs;
- c. Provide required stationaries (i.e. resolution book, report book, pen etc.) for record-keeping and documentation;
- d. Assist secretary of SAC with proper record keeping and documentation;
- e. Take necessary actions to address SAC audit concerns and recommendations;
- f. Facilitate organize regular quarterly meetings of SAC;
- g. Facilitate to develop a plan for SAC;
- h. Assist SAC for preparation and submission of SA report;
- i. Hands-on support to the low-performing SACs;
- j. Identify best practices and lessons learned and document them properly;
- k. Inform and introduce SAC with the other community-level groups; and
- l. Backstopping support as required by the SAC.

The Role and Responsibilities of Implementing Agencies (DWA and DPHE)

- a. Participate in the SAC formation meeting and check whether the appropriate process and steps are followed;
- b. Approve the SAC and issue them an ID card by the Upazila Women Affairs Officer;
- c. Take necessary actions to address SAC audit concerns and recommendations;
- d. Inform and introduce SAC with the LGIs and local administrations;
- e. Acknowledge and award the best performing SACs; and
- f. Any other administrative support as required by the SAC

The Roles and Responsibilities of PMU

- a. Develop SA protocol and toolkits along with different checklists/questionnaires
- b. Provide Training of Trainers (ToT) to the RP-NGOs, implementing agencies and LGIs
- c. Arrange necessary materials for the SAC members (i.e. ID card, vest, umbrella etc.);
- d. Follow up and support the RP-NGOs for implementation of the protocol and toolkits
- e. Review the report of SAC and take necessary actions to address their concerns and recommendations.
- f. Documentations (prepare quarterly reports, case studies etc.)

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

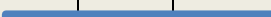

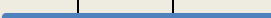
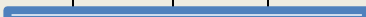
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Annexure

ANNEXURE

Annex-1: Detailed Implementation Plan

Activity	Sub-activity	Responsible	Accountable	Timeline				Remarks
				Q4 2022	Q1 2023	Q2 2023	Q3 2023	
Development of climate-risk informed social audit protocol and toolkits for participatory monitoring and evaluation of climate-resilient livelihoods	Develop Social Audit Protocol and Toolkit	Joynal, Shoikot and Sudeb	Joynal	=				Both English and Bangla version
	Develop a One Pager on Social Audit	Ahasan, Joynal, Shoikot, Shagin	Ahasan	=				As promotional materials
	Orientation to RP-NGOs on how to form Social Audit Committee (SAC)	Joynal, Shoikot and Sudeb	Joynal	=				<ul style="list-style-type: none"> • Half day long orientation • In person/virtual • Only for the Upazila and Union level colleagues • Jointly with gender works
	Formation of SACs	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs	=				<ul style="list-style-type: none"> • One in each union • According to the guideline of SA protocol
	Develop module for training to the members of SAC	Joynal, Shoikot, Sudeb, Harun	Joynal	=				Bangla version
	Provide ToT to the RP-NGOs	Joynal, Shoikot, Sudeb, Harun	Joynal	=				<ul style="list-style-type: none"> • Two days long program • In person • Only for the Upazila and Union level colleagues • Two batches program (one in Satkhira and another one in Khulna)

	Provide training to the members of SAC	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					<ul style="list-style-type: none"> • US/PO will facilitate • Besides the SAC members, the field staff from implementing agencies will participate
	Provide materials/stationaries for social auditing and record keeping	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					<ul style="list-style-type: none"> • On the day of training for SAC members • Materials/stationaries may include regulation books, vests, umbrellas, ID cards, checklists, pens etc.
	Provide refresher training to the members of SAC	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					<ul style="list-style-type: none"> • US/PO will facilitate • Besides the SAC members, the field staff from implementing agencies will participate
	Organize/facilitate the regular quarterly meeting of SAC	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					
	Facilitate SACs for conduction of Social Audit	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					SA will be conducted half yearly
	Provide support and follow-up implementation of the recommendations to be made by SACs	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					As regular work
	Documentation	RP-NGOs, Joynal, Shoikot and Sudeb	RP-NGOs					As regular work

Annex 2: Checklist for conducting social audit

1. Organizational Management (WLGs, PPIs and WVGs)

- a. Check the record books and documents kept with the WLGs/WUGs to understand organizational health and management system, decision-making process, whether separate bank accounts have been opened in the names of groups, verify the documents of bank accounts and attendance list at the meetings;
- b. Check the meeting regulations and assess how many/what percentage of decisions are implemented;
- c. The authenticity of financial transactions as recorded by the groups;
- d. Whether savings and repayments of loan installments of the members are properly reflected on income- expenditure sheet and their passbooks;
- e. Whether signatures, photos of beneficiaries and names are consistent and books and loan applications are duly filled;
- f. Whether all bank transactions are approved by appropriate authorities and documented in the respective meeting resolutions;
- g. Check the input support (which are received from RPs) status record, verify with muster roll and utilization status according to group records/meeting resolution etc.

2. Program operations (WLGs, PPIs and WVGs)

- a. Check the action plan was developed properly and activities were done as per plan;
- b. Whether inputs used for project implementation were climate-friendly and available locally;
- c. Check the procured materials/land lease price are competitive and rational and have proper documentation;
- d. Whether the interventions considered nature-based solutions (i.e. rain harvesting, digging a network of small water retention ponds) instead of techno-based ones (i.e. treating saline water for drinking, installing deep tube wells for Boro rice cultivation);
- e. Check the skill development training is adequate, relevant and practically applicable; and
- f. Discuss with the members and beneficiaries to understand their satisfaction and recommendation.

3. Gender Equality

- a. Whether there was any restriction on women's participation from vulnerable communities in the decision-making processes regarding planning of LH options and utilization of resources;
- b. Whether opportunities to promote the leadership of women have been addressed/ensured in the project/scheme;

- c. Whether the specific knowledge and skills of women and men contributed to project/scheme design and implementation of LH options;
- d. Whether the differential needs of women and men and specific vulnerable sub-groups (e.g. children, girls, women and men with disabilities, the elderly, widows, ethnic minorities) are addressed in the implementation of LH options;
- e. Whether women and men, especially from vulnerable communities, have equal access to the project outputs (resources, services, technologies, information, capacity development opportunities, and other opportunities); and
- f. Whether women and men, especially from vulnerable communities (disable, ethnic minorities) will benefit from the implementation of LH options.

4. Climate Adaptive Livelihood Options

- a. Whether the EWS is helping the WLGS for minimizing the loss of their livelihood;
- b. Whether the WLGs are using crablets from natural sources;
- c. Whether the WLGs are using plant-based sustainable feed for crab and fish production (crab farming, crab nursery, crab and fish feed processing);
- d. Whether the WLGs are avoiding chemical fertilizer and pesticides for agricultural activity;
- e. Whether the WLGs think the hydroponic technology is financially profitable, helping them to adapt to salinity problems and are interested to adapt and upscale this practice;
- f. Whether the WLGs think the aqua-geoponic technology is financially profitable, helping them to adapt to salinity problems and are interested to adapt and upscale this practice;
- g. Whether the WLGs think the plant nurseries are financially profitable, helping them to adapt to salinity problems and are interested to adapt and upscale this practice;
- h. Whether the WLGs think sesame cultivation is financially profitable, helping them to adapt to salinity problems and are interested to adapt and upscale this practice; and
- i. Whether the WLGs think homestead is financially profitable, helping them to adapt to salinity problems and are interested to adapt and upscale this practice.

Annex 3: Checklist for 'Impacts of Social Audit'

Change Area	Situation before SA	Situation after SA
Organizational Management		
Financial Management		
Program Operations		
Gender Equality		
Climate Adaptive Livelihood Options		
Drinking Water Solutions		
Stakeholder Engagement		

Annex 4: the sample reporting format for SAC

Report no:		
Timeline of observation:		Date of reporting:
Problems Identified:		Recommendation:
Status of previous report's recommendations:		
Tasks not yet done		Reason
Remarks		
Name of Convener:		Signature:
Names of members 1. 2. 3. 4. 5. 6.	Sex	Signature



Contact:

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