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## **REIMAGINING SOCIAL AUDITING: CRAFTING A NEW CONCEPTUAL FRAMEWORK FOR ACCOUNTABILITY AND TRANSPARENCY**

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### **Abstract:**

Social auditing has emerged as a crucial tool for monitoring and objectively assessing a company's social management in the face of a constantly changing environment. Social auditing helps the business identify potential social issues and take the appropriate action to address them in light of the company's goals and surroundings. This paper's goal is to outline the factors that influence social auditing, as well as its methods, resources, and the kinds and degrees that businesses typically use.

In order to justify our interest in focusing our future research efforts on the topic of the influence of social auditing on social performance, the primary goals of this study are to assess the trends that characterize scientific research on the subject and investigate the principal theories and methodologies.

The study concludes that social auditing plays a crucial role in managing and analyzing a company's social performance in a constantly changing environment. By identifying the determinants, approaches, and tools of social auditing, organizations can better detect and address social difficulties.

**Keywords:** Social audit; Performance; Efficiency; Strategy; Companies; Human resource management

## **Introduction**

In a context of constant instability and change, the frequent evolution of the economic, political and social environment, but also the significant impact of the health crisis caused by Covid 19, has certainly shaken up the global economy. All these transformations are forcing today's organizations to be more and more creative, more adaptive and reactive, to cope with the daily demands of this new society.

Companies are constantly faced with the challenge of optimizing or achieving their global performance in a rapidly changing environment. Indeed, globalization and the globalization of economies, internationalization and the development of new technologies are leading to a loss of control and limits. The task of optimizing and achieving performance is increasingly pursued through auditing, a function familiar to the business world and essential to management, both in terms of strategic decisions and definitions, and in terms of concern and reasoning around the risks that may affect the achievement of objectives.

According to (Jonquière & Joras, 2015), an audit is an examination, verification, control, assurance of accounting, financial and non-financial information established by an independent person with a view to expressing a reasoned opinion on this information.

The present research will focus on a literature review which shows that auditing is in fact a fairly broad concept. Generally speaking, it consists of an examination, carried out by a professional observer, of the way in which an activity is carried out, in relation to criteria specific to the activity, but it will also show that the concept of audit can extend to other sectors. Today, for example, we speak of social auditing.

this research will be organized along the following lines: the first one will be about the Social auditing's beginnings, General framework for social auditing is the second one. Third line will be dedicated to the Typology of social audits, the fourth-generation social audit methodologies, and the last one will be reserved to the Tools for social auditing.

### **1 Origins of social auditing**

According to the etymological research carried out by (M. Joras), the word audit: "in classical Latin, auditeur was called auditor or auscultator" were found in the definition proposed in 1885 by the dictionary of (H. Bescherelle) for the hearing of an account: action of hearing; to understand the role of listening, of hearing, it is indeed necessary to remember that in ancient times few people knew how to read and write and that descriptions were made orally. In the 12th century, the word audientia took on a purely

legal meaning: the auditor was then a judicial officer, sometimes an *audancier*<sup>1</sup>. Progressively, therefore, time moved from the oral to the written word, but for a long-time auditing was linked to accounts, and the French tradition embodied by the *Cour des Comptes* reinforces this conception.

The origins of social auditing are twofold, since it shares many similarities with other branches such as IT, logistics and purchasing. In this way, social auditing is contemporary with the rise of auditing missions, the first of which appeared in the early 1950s. In France, social auditing also has a second origin: it took shape in the 1970s, changing the patrimonial vision of the company, with the aim of reforming and measuring social and salary costs, and determining employment malfunctions, verifying the application of labor rights, which resulted in 1977 in law n°77-769 making the annual presentation of a social balance sheet<sup>2</sup> compulsory, and it was in 1979 that the first social balance sheet was published. Since this law came into force, many companies have tried to plan the social dimension of their business, and social auditing has taken its place in this cycle. In 1982, social auditing began to make headway and was given pride of place by (R. Vatiér<sup>3</sup>): the creator of the IAS, a forum for the exchange and professionalization of social auditors, who also contributed to the creation of the new missions of social management and human resources auditing.

As a result, social auditing is gradually being integrated and propagated in the social and human management of the company, and the first books and works on social auditing have been published in this direction, for example: (J.M Peretti & J.L Vachette, *Audit social, Paris Ed. d'Organisation in 1984*); (P. Candau, *Audit social, Paris, Vuilbert, in 1985*); (J-P. Revalec *l'Audit social et juridique, Paris, les guides Montechrestien in 1986*), as well as the launch of the first course on social and legal auditing, Paris, les guides Montechrestien in 1986). Candau, *Audit social, Paris, Vuilbert, in 1985*); (J-P. Revalec *l'Audit social et juridique, Paris, les guides Montechrestien in 1986*), as well as the launch of the first course on legal and social auditing by (J. Igalens) at the Toulouse Ecole Supérieure de Commerce (ESC) and that of (A. Couret) at the Toulouse Institut d'Administration des Entreprises (IAE) in 1984. This contributed to the development and standardization of social auditing.

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<sup>1</sup> French Institute of Internal Audit and Control and Social Audit Institute, *audit words*, Paris, Ed. Liaisons, 2000

<sup>2</sup> (Article L2323-70 of the French Labor Code: "*The social report summarizes in a single document the main figures used to assess the company's social situation, record achievements and measure changes over the past year and the two preceding years*")

<sup>3</sup> Raymond VATIER, an *Arts et Métiers* engineer, was one of the forerunners of continuing education. He was one of the architects of social innovations at Régie Renault in the fifties and sixties, and the founder of the Centre d'Études Supérieure Industrielles (CESI).

## 2 Definition of Social audit

The definition of social auditing enables us to appreciate the diversity of the tasks associated with this theme. Among the best-known definitions, we propose the 1<sup>er</sup> definition of an audit, which is that of the ISO 9000 standard in its 2000 version, which emphasizes the notions of evidence and criteria: "*A methodical, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are met*".

According to (J. Igalens and J-M. Peretti -2016)<sup>4</sup> who support the definition best suited to social auditing that the IAS (Institut de l'Audit Social) proposes: "Social auditing is a form of observation that tends to verify that an organization has effectively achieved: a) she says she did; b) that it makes the best use of its resources; c) its autonomy and heritage; d) it is capable of achieving; e) she says she wants to do; f) that it complies with the rules of the trade; g) that it knows how to assess the risks it runs.

Among the most widely-accepted definitions of the phases of evolution is (G. Egg - 2004), who defines *social audit as an audit applied to the management and functioning of people in the organizations that employ them, and to the interplay of their internal and external relationships*.

According to H. Brown<sup>5</sup> (A. Acquier & J.P Gond - 2005) social auditing is seen as "*One institutional change that could help strengthen the social viewpoint in the conduct of business could be social auditing. Just as managers submit their accounts to audits by independent auditors, they could also agree to submit their social performance to independent experts from outside the company.*"

Another definition that emphasizes the notion of social audit in relation to the field of human resources is that of (J.M. Peretti - 2013), who defines it as "*a professional review process based on relevant reference frameworks, enabling an opinion to be expressed on the various aspects of the involvement of human resources in an organization's objectives, and recommendations to be made to improve the quality of human resources management*".

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<sup>4</sup> Social audit : Best practices, methods, tools -2016.

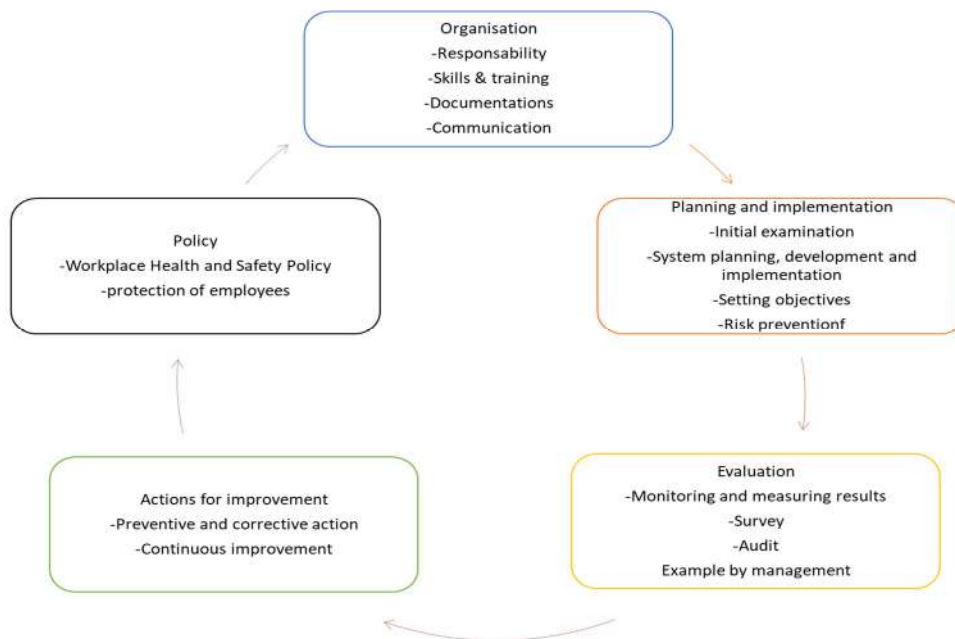
<sup>5</sup> Howard Bowen, Social Responsibilities of the Businessman (1953)

### 3 Typology of Social audit

At this level, different forms of social audit can be distinguished according to precise dimensions, according to (J. Igalens and J.M Peretti - "Audit social: Meilleures pratiques, méthodes, outils" - 2016), there are two dimensions:

1<sup>st</sup> dimension: concerns the practice of social auditing within the framework of certification according to a normative frame of reference such as ISO 9001<sup>6</sup> (2015), which is based on quality and is situated in an approach that defines the level of qualification or competence necessary to occupy a position; the AFNOR (Association Française de Normalisation); the ILO (International Labour Organization) which is originally a normative frame of reference linked to occupational health and safety "ILO-OSH (2001)" (figure 1); according to SAI (Social Accountability International), which created the 1st standard adapted to the social aspect of CSR, "SA 8000", based on the liP "Investor in People" certification created in 1990, and which enables companies to have their HR practices externally validated, as well as ISO 9001 (2000), a standard adapted to the "Quality Management System-Requirements", and ISO 14001 concerning the environmental management system-specifications and guidelines for its use.

**Figure 1:** Main elements of the occupational health and safety management system in ILO- OSH (2001)



Source: Authors

<sup>6</sup> International Standardization Organization

2<sup>nd</sup> dimension: relating to the practice of social auditing outside the framework of certification, and which took into consideration two dimensions according to (J. Igalens and J.M Peretti – 2016):

- Horizontal: specifying the scope of the audit, either internally (by an auditor who carries out the audit within the organization) or externally (outside the organization by an auditor who does not report to the same entity), in special cases such as corporate purchasing, or mergers when the buyer who is going to merge wishes to obtain an overview of the social aspects of the target company, not forgetting the case of subcontracting mentioned by Novethic<sup>7</sup>.
- Vertical: distinguishing the level of assurance at which the auditor must position himself in relation to his investigations in order to express an opinion (table 1).

**Table 1:** The various types of social audit

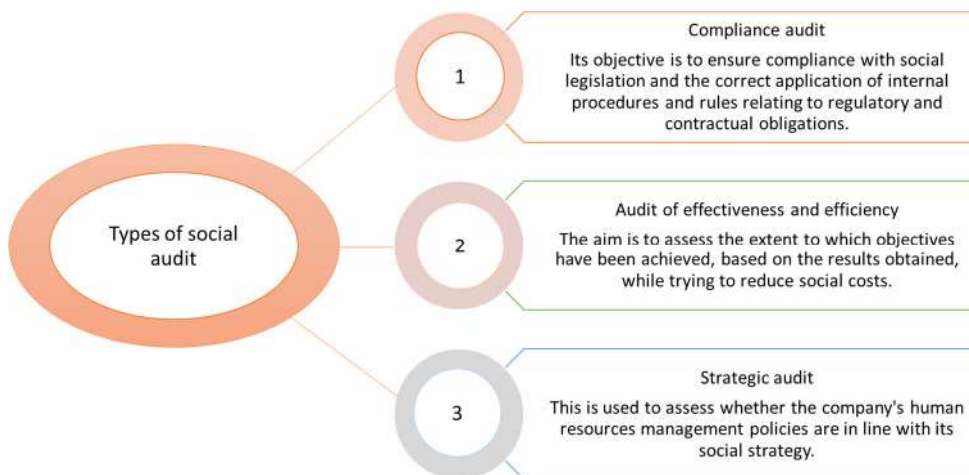
Perimeter /Insurance	Moderate insurance	Insurance reasonable
Perimeterinternal	Periodic HRM audits.	One-off audit linked to a problem.
Perimeterexternal	Social audit of the supply chain and subcontracting.	Social audit prior to purchasing the company.

Source: Authors

**The periodic HRM audit**

Generally corresponding to the traditional audit which for a long time served classic models linked to the different types of corporate social policies (skills management, training, time management...), we can distinguish three forms (according to B. Martory) of this audit (figure 2).

**Figure 2 :** Forms of periodic audit cited by B. MARTORY



Source: Authors

<sup>7</sup> Center for research and expertise in corporate social responsibility and socially responsible investment, a subsidiary of Caisse desDépôts

Problem-based spot audits:

This type of audit is linked consecutively with the occurrence of a problem such as high absenteeism, increasing resignations or deteriorating conditions.

Even if the methods differ, the social auditor will be able to confront similar situations and, using specific approaches and corrective recommendations, look for the causes of the initial problem and ways of resolving it, in order to avoid conflict situations.

Social audit of the supply chain and subcontracting:

This type of audit calls for "delocalized" social audits to be set up in order to raise issues relating to the sourcing and supply of not only direct suppliers and subcontractors, but also suppliers of suppliers and processors of subcontractors, while respecting the normative rules (Igalnes & Peretti, 2016).

Social audit of the supply chain and subcontracting:

This audit remains essential in the case of a company purchase or merger-acquisition, in which case the company initiating the process may need an assessment of the "social liabilities", which generally include the company's commitments in terms of end-of-career indemnities, deferred bonuses (long- service awards) and all defined-benefit pension plans, which can represent very substantial financial amounts.

According to (O'Donnell and P. Capblancq, 2004), proposers of an "HR due diligence" matrix which aims to bring together the human capital valuation phase with the integration phase.

This matrix, which serves as a guide before mergers and acquisitions, remains useful for the social auditor, who can use the matrix to find answers to questions about information presented in, for example, social balance sheets, minutes, annual reports, internal opinion surveys, etc.

#### **4 Social auditing**

Social auditing is generally linked to the various problems associated with HR management practices and behavior within an entity. All types of audit have specific objectives and defined approaches.

According to (M. Jonquiers and M. Joras, 2015) "In concrete terms, an approach is a method based on a sequence of operations, each using the appropriate means and tools to achieve a certain type of result, assigned in defined and prescribed objectives".

In this section, we present a number of social audit approaches that have been proposed in this direction, and which tend towards the same result.

The steps proposed by (S. Guerrero, 2008) consist of the following five stages :

- ✓ Pre-diagnosis phase ;
- ✓ Information gathering phase ;
- ✓ Information analysis phase ;
- ✓ Information validation and verification phase ;
- ✓ Recommendations phase.

According to (J. Renard, 2010), the fundamental phases of internal auditing are threefold: preparation, execution and conclusion.

According to IAS<sup>8</sup>, the conduct of an audit consists of four stages: defining the scope of the engagement, carrying out the engagement, producing and presenting the report, and applying specific principles to the conduct of the engagement.

Another form proposed by (Igalens & Peretti, 2008), which presents the four stages of the audit process and the main tools used to carry out the assignment: undertaking the assignment, preparing the assignment, carrying out the assignment, producing and presenting the report.

#### Mission statement :

In this phase, according to (J. Igalens and J.M. Peretti), we need to distinguish between internal and external auditing, which depends in part on the consideration of two constraints: time and skills. In other words, important assignments that cannot be scheduled due to lack of time or skills on the part of internal auditors are entrusted to external auditors.

Whether it's an internal or external audit, this first stage essentially involves defining the theme, reasons and objectives of the assignment, the expectations of the client being audited, and the main issues and risks associated with the assignment. At this level, the commitment is based on a short, precise engagement order, signed by one of the company's senior executives (CEO; MD; HRD), including mandatory details such as: the

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<sup>8</sup> IAS, 2006, [http://www.auditsocial.net/wp-content/uploads/2011/06/IAS\\_REFERENTIEL\\_2006.pdf](http://www.auditsocial.net/wp-content/uploads/2011/06/IAS_REFERENTIEL_2006.pdf), p. 4.

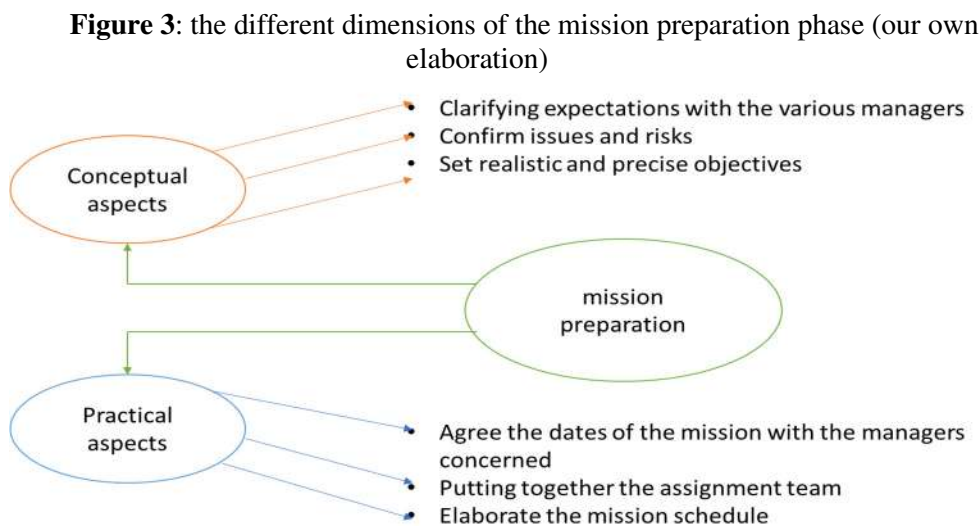


name of the audit manager and his or her addressees, the date and purpose of the engagement, the objective of the engagement itself, as well as optional details such as the expectations of those in charge of the activities being audited, the time allocated to carrying out the engagement, exclusion.

In the case of an external audit, this document takes the form of an engagement letter, which formalizes the mandate from the audited client.

Mission preparation :

At this level, the preparation of a social audit involves two dimensions: conceptual and practical (see figure below):



Source : Authors

Having established the characteristics of the assignment, the social auditor must proceed to identify the area to be audited, while respecting the following planning stages:

- **The organization of the planning meeting** in order to:
  - Gain an overview of the company's business,
  - Be aware of major risks of all kinds associated with the company,
  - Study documents containing useful information available in business reports, social reports, etc., to discuss the points raised,
  - Distribute the information gathered to the social audit team.
- **Getting to know the audited company's field of activity**

This is an essential stage in identifying and studying the sector of activity and the standards adopted or applied by the company. The importance of this stage is concretized in the first phase of the assignment, except that it is essential to make the

parallel update to better interpret the documents and information requested by the auditor for the performance of his assignment, according to the general requirement. Among the documents that appear to be useful for preparing the social auditor's mission are the following:

- Permanent and operational file: containing all essential information available in accounting, legal, tax and social documents such as: articles of association, procedure manuals or standards, applicable collective agreements.
- Annual report: summarizing the company's main social results, such as the social balance sheet, which contains social and environmental information (figure 4), the sustainable development report: including recommendations defined by the Global Reporting Initiative (GRI) : which defines guiding principles in the form of basic consolidated indicators relating to social and human rights issues (employment, training, safety, diversity, relations, etc.), and which are used to publish a sustainable development report (Igalens & Peretti, 2016).

**Figure 4:** The main social and environmental categories in the social report



Source: Authors

#### Analysis of the social balance sheet:

in the preparation phase of the assignment, a good analysis of the social balance sheet by the auditor enables him to quickly become aware of the main results of the company's social policies (for example: in France, the social balance sheet remains a compulsory document for companies with over 300 employees) (Igalnes & Peretti, 1997). According to J. M. Peretti, the process of analyzing social balance sheet data can be divided into three stages:

- Identification of the company's characteristics: this makes it possible to determine the structure and significance of the population (age range, gender, etc.), working and safety conditions (work and commuting accidents, occupational illnesses, noise, heat, etc.) and staff behaviors and aspects (absenteeism, departures, etc.);
- Examination of social policies: depending on the audit assignment, the auditor must select significant indicators in order to calculate ratios (employment, remuneration, training, safety and improvement of working conditions, etc.);
- Global diagnosis: this type of diagnosis is used to guide and organize the social audit work program. It is carried out at the end of the examination of the various aspects of social policy in relation to the identifying characteristics of the company, and is based on the strengths and weaknesses grouped together and identified, making it possible to reveal the main sources of social risks, and the areas of social cost overruns.

➤ ***Risk identification and assessment***

This stage is essential in the preparation phase, and is based on standard 2210.A1<sup>9</sup> "Internal auditors must carry out a preliminary assessment of the risks associated with the activity to be audited. The objectives of the assignment must be determined on the basis of the results of this assessment". Among the audit risks that serve to focus the engagement and identify the sensitive issues on which the in-depth study is based are:

- Inherent risks: linked to anomalies in the company's environment (business sector, regulations);
- Internal control risks: relating to anomalies not detected by internal control systems (the unforeseen case of an anomaly that threatens the entity occurring suddenly and that must be avoided as far as possible);
- Risks of non-detection: this is a risk specific to the social auditor, and corresponds to an erroneous assessment or misreading on the part of the auditor, which may lead to a reorientation of the audit approach.

➤ **Drawing up the work program**

This is the next stage, after having familiarized themselves with the area to be audited and all the risks associated with the preparatory mission, the social auditor must allocate and plan tasks according to a defined program to achieve the objectives of the social audit mission, based on the necessary tools used during the execution of this mission (J. Renard, 2017).

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<sup>9</sup>CRIPP-2017-Normes-version-finale-amende-e-31052017.pdf (ifaci.com), accessed on 20/02/2023 at 11:00 GMT+01

### Carrying out the mission

This phase is marked by an opening meeting, which has nothing to do with the mission start-up meeting, but generally with the beginning of the audit operations, which revolve around three points (Igalens and Peretti, 2016) :

- *The construction and validation of the "Référentiel" ;*
- *Setting audit objectives ;*
- *Searching for audit evidence.*

#### **4.1.1 : Building and validating the reference system:**

The benchmark or reference system constitutes a good practice and procedure which must be applied during the audit process. On this basis, the auditor will compare the "what is" with the "what should be". The frame of reference chosen by the auditor must be specific to each assignment, and essentially depends on the type of audit. Among the existing (Jonquiers and M. Joras, 2015) reference frameworks used in the audit process are the following:

- Normative referential, either imposed by regulation in a binding manner and enforceable against third parties, subject to hard law: (Standards of legal or regulatory origin with binding force, compliance with which can be imposed by coercion)<sup>10</sup>, or voluntarily subscribed to by the organization in the form of soft law instruments.
- Referentials presented through situations, actions and goals, projected, imagined or simulated.
- Efficiency frameworks and processes that have been built, tested and validated over the course of the audit. This type of efficiency reference system (Perreti and Igalens (2016) includes numerous indicators: activity indicators, resource indicators, effectiveness indicators and efficiency indicators.

In this case, the social auditor is expected to choose and validate his or her frame of reference, before embarking on the next stage, which is devoted to setting objectives.

#### **4.1.2 : Setting audit objectives :**

To achieve audit objectives, the auditor must set permanent objectives based on the assessment of internal control. In this case, and according to (J. Renard, 2016) the internal auditor must ensure that :

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<sup>10</sup> (SCHOETTL Jean-Éric, "Droit souple et droit dur : gare à la confusion des genres", L'ENA hors les murs, 2021/2 (N° 503), p. 15-19. DOI : 10.3917/ehlm.503.0015. URL: <https://www.cairn.info/revue-l-ena-hors-les-murs-2021-2-page-15.htm>

- The organization's objectives are logical and consistent with the mission's goals;
- Risks are identified;
- Their treatment methods are appropriate;
- The relevant information is collected and communicated.

According to Perreti and Igalens (2016) "when there is no internal control, the auditor determines the audit objectives on the basis of risk analysis".

#### **4.1.3 : Audit evidence :**

According to (J. Renard- 2016), the classification of types of audit evidence by the American theorist (L. Sawyer) can help the internal auditor in his research and choice to achieve a better internal control result. According to this theorist, there are four types of evidence : physical, testimonial, documentary and analytical.

- Physical evidence: the social auditor notes what he sees or observes, for example, working conditions in a workshop.
- Testimonial evidence: in this case, the auditor is faced with a fragile form of evidence, which consists of the testimony of others to obtain information that he or she has been unable to obtain by any other means. But the credibility of the information obtained depends on the circumstances, the interlocutors and their interests, so the social auditor looks for the right method to cross the hazards (between the observation made by the other person and the way it is reported).
- Documentary evidence: is represented in various tangible and reproducible sources and documents (accounting vouchers, audit reports, minutes, notes or letters). In this stage, the auditor must read and understand the document concerned without ambiguity, while checking its quality, which will not fail to be appreciated.
- Analytical proof: is that which results from calculations, deductions, cross-references and validation procedures.

In their book on social auditing (J.M. Perreti and J. Igalens - 2016), they state: "No means of proof should be neglected, but in this field, auditing is an art before being a science: nothing is ever definitively proven". The social auditor's experience ends when he can reach a reasonable level of certainty.

#### **Report production and presentation :**

At the end of the assignment, the auditor presents a social audit report containing results based on decisions and actions to be taken. At this stage, the auditor's responsibility and authority may be engaged. The form and content of this document must comply with

professional standards, which stipulate that: "communication must be accurate, objective, clear, concise, constructive, complete and timely" (standard 2420)<sup>11</sup>.

According to (Candau, 1985), "clarity implies that a logical progression is followed, that the reader knows from the introduction where the report will take him, and that the phrases used most often evoke the ideas of efficiency and profitability".

## 5 Social auditing tools

An operational social auditor is expected not only to have access to traditional auditing tools, but also to be familiar with HRM tools (HR dashboards, social balance sheets, skills mapping, etc.), given his or her specialization in social management.

The most common social audit tools are divided into those used prior to the assignment and those used during and after the assignment (see figure below).

**Table 2:** Social audit tools

Social audit tools	
Tools used prior to the mission	Tools used during the mission
<ul style="list-style-type: none"> <li>- <i>Information questionnaire</i></li> <li>- <i>The internal control questionnaire</i></li> <li>- <i>The table of responsibilities</i></li> <li>- <i>Sampling plans</i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>Interviews</i></li> <li>- <i>Observation</i></li> <li>- <i>The document flow chart</i></li> <li>- <i>Social balance sheet</i></li> </ul>

Source : Authors

### Tools used prior to the mission

#### **The questionnaire for the purpose of acquaintance (QPC)**

The familiarization phase is one of the most important stages of an audit assignment, during which the social auditor begins by familiarizing himself with the audited entity. To do this, he uses an essential tool in the context of the social climate: the familiarization questionnaire.

This questionnaire helps to gather valuable information, prepare the kick-off meeting, gather certain documents, guide the auditor's work and optimize time management.

The information gathered from the questionnaire is of a general nature, generally covering processes and procedures, the structural and organizational context of the audited entity,

<sup>11</sup> [\\_CRIPP-2017-Normes-version-finale-amende-e-31052017.pdf](#) (ifaci.com) accessed on 03/15/2023 at 16:00 GMT+01

the regulatory context, the information system, internal and external communication, past or current problems, reforms implemented, etc....

The questionnaire is an effective tool for organizing reflection and research, and for clearly defining the scope of the social audit assignment. It also plays an essential role in the development of the Internal Control Questionnaire (ICQ).

### **The internal control questionnaire (ICQ)**

The internal control questionnaire breaks down a task process into significant operations. Its purpose is to indicate, determine and analyze the objectives of each task and operation, and thus to identify the least controlled operations or the risks that may arise during their execution.

The QCI generally consists of five fundamental questions that cover all aspects of the control points and answer all the questions about the mission or the audited function (Igalens and Peretti, 2016):

- Who? These questions concern the operator, in order to identify him or her precisely and determine his or her responsibilities. The auditor bases his answers on the hierarchical and functional organization chart, the job analysis and the task analysis grid.
- What do you want to know? These questions concern the purpose of the operation and the nature of the tasks performed.
- Where: This concerns questions relating to the place where the mission takes place.
- When? These questions cover temporal aspects such as start, end, schedule, periodicity, etc.
- How do I do it? These questions concern the description of the operating procedure. Observation can be useful for monitoring, understanding and evaluating the entire processing chain.

### **The Responsibility Allocation Table (TAR)<sup>12</sup> :**

The RDR table is organized into rows and columns. The rows represent the people or positions assigned to an activity, while the columns represent the basic activities of a process or task. At the intersection of a row and a column, the person's responsibility for the activity is determined by a symbol: Plan (P), Decide (D), Execute (E), Control (C). According to (G. Voirin - 2002)<sup>13</sup>, the purpose of this chart is to identify and pinpoint

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<sup>12</sup> Also known as the Responsibility Allocation Table (RAM).

<sup>13</sup> (G rard Voirin 2002: D finir les fonctions: 42 fiches-outils. Editions d'Organisation)

problems and dysfunctions, enabling the company to rethink and redesign the allocation of positions, roles and tasks.

However, this kind of instrument enables the social auditor to guarantee the quality of internal control by checking the consistency between individuals performing the same task and the coordination of the corresponding positions.

### **Sampling plans:**

Statistical sampling, also known as polling, is a method of drawing conclusions about an entire population from a limited number of items taken at random, or using reasoned choices based on important characteristics related to the study. This approach aims to extrapolate observations made on the sample to the entire reference population, due to time and resource constraints that prevent exhaustive analysis of all information from all items.

According to ISA 2320-3, audit sampling consists of applying audit procedures to less than 100% of the items in a transaction category or account balance, so that each sample unit has the same probability of being selected. The population refers to the set of data from which a sample is constructed and on which the internal auditor wishes to draw conclusions. Sampling risk is defined as the risk that the conclusion drawn by the internal auditor on the basis of a sample will differ from that which would have been reached by subjecting the entire population to the same audit procedure.

Consequently, determining the size of the sample depends on the level of precision and confidence sought in the results, and on the nature of the investigations desired by the auditor. Once the social auditor has gained an understanding of the field, identified the risks associated with the assignment, and established the terms of reference and objectives, he or she moves on to the implementation phase in the field.

### **Tools used during the mission:**

Once the preparation of the assignment is complete, the auditor uses a new panoply of tools relating to this phase of intervention in the field, but we highlight the most significant tools used in social auditing, namely :

### **Maintenance:**

The interview is one of the most crucial tools, representing a method of oral communication between an auditor and an auditee, and is used during the course of the audit.

According to (Renard, 2016) "an interview cannot be improvised, it must be prepared" by following the steps below:



- Determine in advance the subject of the interview, i.e. the specific information the listener wishes to obtain.
- Questions should be thoroughly prepared and drafted to avoid omitting important aspects.
- Make an appointment, integrating these interviews into the work program and validating them with the auditees at the opening meeting.

The interview is carried out in order to obtain undocumented information, to complete and confirm elements already obtained, to obtain a more precise opinion, and to avoid any misinterpretation or misjudgment.

In general, there are three types of interview, depending on your needs:

- The non-directive interview: consists in allowing the interviewee to express himself freely on a theme proposed by the auditor, in order to gather as much information as possible.
- Semi-structured interview: this involves guiding the auditee's responses, while leaving him or her free to add to the information gathered.
- The directive interview: aims to limit the auditee's responses by asking closed questions (yes/no answers) or semi-closed questions (choice of one or more answers from a list of propositions), with the aim of validating and confirming the information obtained.

### **Observation:**

The need for observation is obvious to the social auditor. The aim in this phase is to assess employee behavior and practices, as well as to take note of their working conditions, social climate and compliance with labor law rules.

Observation can be divided into two categories: "direct or indirect" (Igalens and J-M. Peretti, 2016, pp 63), the direct form occurs when we observe working conditions directly, enabling us to be aware of their multi-dimensionality. This involves recognition of physical and mental load factors, as well as numerous environmental parameters.

Observation can also be indirect, when knowledge of incidents, accidents or simply frequenting the audited premises can provide indirect information on working conditions. In addition, observation of the distribution and layout of spaces can also suggest avenues of investigation into hierarchical relationships. It is important to stress that the auditor constantly cross-references the information he gathers and seeks evidence throughout his assignment.

**The document flow-chart:**

The diagram is defined according to (Igalens and Peretti, 2016, pp 64) as "a table that visualizes information and document processing flows; it shows where they come from, who enters them, processes them, checks them, stores them".

This document serves to facilitate the work of the social auditor by enabling him to interact directly with the people involved in the information. Thanks to this flow chart, the auditor can have a clear view of all the objectives of the procedure, which facilitates discussions with the parties concerned.

But despite the fact that the computerization and digitization of many documents is reducing the importance of the document flow diagram, the requirements of its formalism play an important role in the auditor's intellectual training. This means of schematic representation replaces a lengthy description and helps to develop the auditor's skills.

**Social balance sheet:**

The auditor attaches great importance to the social balance sheet, as it gives him an overall view of the company's social situation, while enabling him to identify changes compared with the previous year, and to detect and diagnose any social dysfunctions. Among the elements of the social balance sheet are the following (Igalens and Peretti, 1997):

- Employment: this includes the total number of jobs, new hires, departures, as well as job changes such as promotions or demotions.
- Salaries: this shows the salaries for each position in the hierarchy, as well as the calculation method used.
- Staff health and safety conditions: this includes safety and hygiene measures in place, as well as the number of work-related accidents, illnesses, etc.
- Other working conditions: this determines the various working conditions, such as working hours, employee comfort, etc.
- Training: this concerns professional training courses carried out during the period, specifying their type and objectives.
- Professional relations: this encompasses the relationship and communication between company personnel.
- Other living conditions: this includes involvement in social initiatives and other aspects of employee quality of life.

**6. Tools used after the mission:**

To complete the assignment, the auditor uses various analysis tools to efficiently prepare the social audit report once all the information has been gathered. These include the PARETO Diagram, which enables the auditor to navigate complex situations where

problems have multiple causes or consequences, and it is essential to classify them in order of importance and chronology (P. Candau -1985). This provides a clear, structured view of the situation, based on this detailed approach:

**Order of importance :**

1. Main cause: Identify the root cause which, by its impact, is the most significant in the genesis of the problem.
2. Secondary causes: Rank other causes according to their contribution to the problem, highlighting those that amplify or exacerbate the problem.
3. Contributing Factors: Examine the factors that may influence the primary and secondary causes, thus reinforcing the overall understanding of the problem.

**Chronological order :**

1. Initial causes: Identify the triggers or initial causes that triggered the problem.
2. Development of the problem: Explore the chronological sequence of events or conditions that have led to the aggravation of the problem over time.
3. Current Consequences: Analyze the immediate and current consequences of the problem, highlighting their impact on the company or system.
4. Future consequences: Anticipate the potential long-term consequences if the problem is not solved, highlighting the urgency of taking corrective action.

Using this combined approach of importance and chronology, the auditor will be better equipped to prioritize causes, understand their evolution over time, and formulate strategic recommendations based on in-depth analysis.

And among the tools used by the social auditor to finalize his mission is the Problem Revelation and Analysis Sheet (PRAS), which represents an essential summary that the auditor draws up each time he encounters a phenomenon. It aims to detail key aspects such as origin, findings, causes, consequences and recommendations.

This document is of crucial importance to the auditor, as it facilitates the drafting of the final report by enabling a clear schematization of malfunctions, following a chronological and logical order (M. Combemale & J. Igalens - 2012).

**Conclusion:**

Social auditing is not an end in itself, but rather a well-established function in the business world. To truly improve and advance the company, it is imperative to implement the auditor's recommendations. An exploration of the latest scientific literature on social auditing reveals a plethora of perspectives and extraordinary diversity in understanding the impact of this concept.

Although social auditing and its impact on various aspects such as human resources, corporate social responsibility, reputation, corporate competitiveness and overall system performance have been widely explored, it appears that the impact of this audit on social performance has been relatively little addressed by researchers. This area therefore remains of particular interest, and could be the subject of future research projects. Our aim is to explore this aspect in greater scientific depth, in order to define the impact of social auditing as a tool for optimizing the various indicators that determine social performance.

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