Ministry of Planning and Investment UNICEF Viet Nam

Making Social Audit work for Viet Nam

Key Findings and Lessons Learned from a Pilot of Four Social Audit Tools

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Capacity Building for the Social Audit of Viet Nam's Socio-Economic Development Plan

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Key Findings and Lessons Learned from a Pilot of Four Social Audit Tools

Capacity Building for the Social Audit of Viet Nam's Socio-Economic Development Plan

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List of Acronyms

CIEM	Central Institute for Economic Management
CSC	Community Score Card
CRC	Citizen Report Card
DPI	Department of Planning and Investment
HRBA	Human Rights Based Approach
MPI	Ministry of Planning and Investment
ODI	Overseas Development Institute
PETS	Public Expenditures Tracking Survey
PMU	Project Management Unit
PPC	Provincial People's Committee
PSO	Provincial Statistics Office
SEDP	Socio-Economic Development Plan
TOR	Terms of Reference
TSAM	Toolkit on Social Audit Methodology

Abstract

A Social Audit is a management tool and accountability mechanism that can be defined as the range of methodologies, tools and techniques that are used to assess, understand, report on and improve the *social performance* of an organization, a plan or a policy. In the context of the SEDP, it involves assessing to what extent social goals are prioritized in the SEDP, relevant indicators are included in its M&E framework and progress in these realms is comprehensively captured, including through participatory and qualitative methods.

This report presents the findings and lessons learned from the piloting of four social audit tools in Viet Nam in 2010, as part of an initiative led by the Ministry of Planning and Investment (MPI) and supported by UNICEF. The objective was to demonstrate the potential of such tools to complement existing mechanisms to plan, implement, monitor and evaluate the social dimensions of Viet Nam's Socio-Economic Development Plans (SEDP). The pilots centred on the monitoring and evaluation (M&E) of select social dimensions of the 2006-2010 SEDP, focusing on poverty reduction, health services for children under six years old, and gender. The findings will feed into the 2011-2015 SEDP Social Audit Toolkit developed as part of the project, and into a Social Audit Capacity Development Plan.

The four piloted social audit tools were: the **Citizen Report Cards (CRC),** piloted in HCMC and Dien Bien provinces; **Community Score Cards (CSC) and Gender Audits,** piloted in HCMC and Quang Nam provinces; and a **Public Expenditure Tracking Survey (PETS)**, piloted in Tra Vinh province.

A number of the lessons and recommendations emerged from the initiative. One general observation is that further piloting will be necessary to ensure that the tools are fully adapted to the Vietnamese context in a way that helps develop capacity and raise awareness. For instance, future efforts should continue exposing government officials to social audit-based initiatives implemented in Viet Nam to increase their familiarity with and enthusiasm for using these tools to generate complementary information in SEDP Monitoring and Evaluation. The implementation of the tools, and the consultation and dissemination of findings should be dealt with in a sensitive and rigorous manner. The selection of provinces for further social audit pilots should take into account the diversity of context, existing capacity, and linkages with current planning reforms.

From an operational perspective, it is important at the planning stage to communicate the objectives of the social audit and be very clear on the information and resources required from government authorities and institutions to ensure smooth implementation . The research team(s) should collaborate closely with technical resource persons, preferably from relevant local authorities. It is crucial to have effective coordination and upfront detailed planning, including fieldwork plans and a detailed description of the research protocol. It is also important to have an experienced third party conduct data collection. Given the complexity of the exercises, it is also essential to mobilize qualified interviewers, ideally from the relevant Statistics Office, to conduct surveys to avoid undue subjectivity and conflicts of interest. As well, interviewers should not be directly linked to the department in charge of implementation.

In terms of stakeholder involvement, it is important to ensure adequate representation of men and women and boys and girls so that the views of both genders are reflected in discussions and proposed solutions. It is also important to manage expectations and involve different authorities from the beginning, as well as provide them with detailed feedback about recommendations that go beyond the capacity of service providers to resolve on their own. It will be important to ensure that feedback sessions with stakeholders are strongly integrated in the overall process.

The integration of contextualised social audit tools in the SEDP Social Audit Toolkit will require further review of all four social audit tools to ensure that the concepts and terminology are clarified and adapted to the Vietnamese context.

Executive Summary

Background

A pilot involving four social audit tools was implemented in Viet Nam in 2010. Led by the Ministry of Planning and Investment (MPI), and supported by UNICEF, it aimed at building capacity for the social audit of the Socio-Economic Development Plan (SEDP) to enhance the its social performance, as expressed in its ability to deliver continued improvement in the living standards of Viet Nam's population in general and of vulnerable groups in particular. This focus was on achieving this through improved Monitoring and Evaluation (M&E) of social dimensions of the 2006-2010 SEDP, particularly focusing on poverty reduction, health services for children under six years old, and gender.

The Central Institute for Economic Management (CIEM), under the authority of MPI, implemented the pilots with technical support of the UK-based Overseas Development Institute (ODI). CIEM also conducted a capacity assessment of government staff in using participatory methods for planning, monitoring and evaluation. Based on this and the lessons learned from the social audit pilots, a capacity development strategy has been developed. ODI has also developed a *SEDP Social Audit Toolkit* with detailed information on the four tools, based on the experience gained from piloting the tools in the Vietnamese context.

This report should be of interest to national and sub-national government officials in Viet Nam who are in charge of designing, implementing, monitoring and evaluating public policies, programs and services. It should also be of interest to UNICEF and other multilateral and donor agencies that assist the government of Viet Nam in meeting its development objectives, and interested in methods/tools that allow for greater participation of citizens in assessing public policies and programs.

What are Social Audits?

A Social Audit is a management tool and accountability mechanism that can be defined as the range of methodologies, tools and techniques that are used to assess, understand, report on and improve the *social performance* of an organization, a plan or a policy. These include well-known practices such as public expenditure tracking, citizen report cards, participatory monitoring & evaluation, or social budgeting.

International experiences reveal two key features which systematically characterize the practice of social audit: a focus on *stakeholder participation* and *accountability*. Participation of rights holders ('people') and duty bearers ('government' or 'service providers') is critical for the success of a social audit. It is facilitates transparency (availability and accessibility of information), knowledge generation (by bringing on board people's opinions, perceptions and experiences) and accountability (for the delivery of quality public services and policies). Strengthened transparency and duty bearer accountability are major conditions for the improved performance of public policy. In other words, social audits are not only assessments of performance, but also of the integrity of the process that leads to the performance and the impact of such performance.

Overview of the Four Piloted Social Audit Tools

Led by MPI and supported by UNICEF, four social audit tools were piloted in 2010 in four provinces of Viet Nam. Aa brief description of each tool and an overview of the exercises is as follows:

- **Citizen Report Cards (CRC)**: rely on surveys,(where issues are defined through a participatory process) that provide quantitative feedback on citizens' perceptions on the quality, adequacy and efficiency of public services.

- **Community Score Cards (CSC):** are qualitative monitoring tools to assess the quality of public services, through focus group discussions with service users and service providers.
- **Gender Audits:** are participatory assessments that take into account factual data and staff perceptions of the achievement of gender equality through an organization's policies, programs and internal culture so that women and men benefit equally, and inequality is not perpetuated.
- **Public Expenditures Tracking Survey (PETS):** is a review of financial flows and a quantitative survey that collects information on service facilities and/or frontline providers such as schools and clinics assessing outputs (services delivered) and accountability.

<table>
<tr><th colspan="2">Overview of Social Audit Tools Piloted in Viet Nam by CIEM</th></tr>
<tr><td>Citizen Report Card (CRC)
Objective: Assess the quality of health services provided by health stations to children under six and migrant families
SEDP social sector: health services for children under six
Participants: Service users
Key Methods: Survey
Province: HCMC – District: Tan Phu
Province: Bien Dien – District: Muong Cha
A total of 300 hundred household participated in the survey in HCMC, equally divided between migrant and non-migrant households; 300 households participated in the survey in Dien Bien, equally divided between poor and non-poor. Selection was random.
Presentation of data: quantitative and qualitative.</td><td>Community Score Card (CSC)
Objective: Assess the quality of health services provided by health stations to children under six and migrant families
SEDP social sector: health services for children under six
Participants: Service users and service providers
Key Methods: Document review, focus group discussions
Province: HCMC – District: Tan Phu
Province: Quang Nam – District: Tien Phuoc
Approximately 45 service users participated in the CSC and 24 of service providers. Participants were selected randomly, based on communal office lists (non-migrant) and health station lists (migrant).
Presentation of data: quantitative and qualitative.</td></tr>
<tr><td>Gender Audit
Objective: Assess whether gender has been mainstreamed (integrated systematically) in the SEDP of HCMC and Quang Nam
SEDP Focus: gender equality
Participants: government officials at central, provincial, district and commune levels
Key Methods: Review of documents, self-assessment survey, interviews with key informants and focus group discussions
Province: HCMC and Quang Nam (conducted at provincial level)
A total of 64 Departmental representatives participated in the gender audit (interviews: 8 high level officials; focus groups: 31; Survey: 25 planning and M&E staff)
Presentation of data: primarily qualitative.</td><td>Public Expenditures Tracking Survey (PETS)
Objective: Assess whether program 167 (housing for the poor) was implemented according to regulations
SEDP Focus: poverty reduction/social protection
Participants: government officials (provincial, district, commune), beneficiaries, non-beneficiaries, suppliers, contractors.
Key Methods: Document review, beneficiary surveys and interviews.
Province: Tra Vinh – Districts: Châu Thành and Tiểu Cần
A total sample of 300 households were selected in the province; 150 households in each district. The four hamlets selected were those with the most beneficiaries. Random selection was undertaken based on the house support list. All suppliers of construction material and all contractors in the district were surveyed.
Presentation of data: quantitative and qualitative</td></tr>
</table>

Overview of Findings

Citizen Report Card (CRC)

The CRC found that ninety percent (90%) of respondents in Tan Phu District, HCMC indicated that they were given the right diagnostic and treatment, with no great difference in the perceptions of migrant and non-migrant households regarding the access to and quality of health care... However, migrant households were more satisfied with the attitude of doctors and nurses than non-migrant households who, in turn, felt better treated by administrative staff than migrant households. Nearly 60% of households regarded the conditions of the facilities as good or very good. Nearly 83% of respondents paid official medical fees and only 1.2% reported voluntarily paying additional money. Fifty-three percent of respondents lodged a complaint, which was satisfactorily resolved in 90% of cases. The overall satisfaction rate was 76.8%.

As in HCMC, overall, there was no significant difference in the perceptions of poor and non-poor households regarding the access and quality of health care services in Muong Cha District, Dien Bien province. Although most of respondents were generally satisfied with the attitude of health workers, more than 60% suggested that doctors and nurses should give better medical guidance and be friendlier to patients. The facilities were rated as average by 66% of respondents. Around one fifth of poor households had to pay any medical fees, compared to 43% for non-poor patients. For those who paid fees, 70% of users paid only the official fees required, nearly 16% paid unofficial fees only, and more than 14% paid both official and unofficial fees. Unofficial fees are paid voluntarily by the user or at the request of the service provider, something that is not sanctioned by the government. Only 7% of respondents had a complaint about the facility or services but did not seem to know where to address a complaint. The overall satisfaction rate was 66.8%.

Community Score Card (CSC)

Key findings for the three health stations assessed in Tan Phu District, HCMC showed that 90% of the government standards and norms were met or exceeded. Overall, the lowest ratings were given by service users to sanitary conditions, equipment and facilities. Location and communication received the highest scores. While the majority of users rated the quality of doctors as good, they rated their attitudes towards patients as average and recommended that they be gentler and provide more information. The overall rating of the quality of services in the three health stations in Tan Phu district against eight indicators chosen by service users was between average and good, i.e. a 76.4% satisfaction rate, matching very closely the rating of 76.8% given by respondents in the CRC. Service providers had a similar assessment of the quality of services at the health stations but gave slightly higher ratings than service users overall. Service users and providers at each station agreed on a number of recommendations that the health station could implement and jointly proposed a plan of action for their implementation. A recommendation coming from the CSC exercise was to post information in a visible location in the health center on procedures for users with free health cards, something which the health station immediately acted upon.

Key findings for Tien Phuoc District (Quang Nam province) showed that across the three health stations, 66% to 70% of the government standards/norms were reached or exceeded. The rating on the quality of the service against the indicators chosen by users was average, with a 63.8 % satisfaction rate. The lowest ratings were given to access to medicine for treatment of diseases, equipment and facilities. The indicators that received the highest ratings were location, working hours and management capacity. However, for nearly half of the indicators, the rating was between poor and average. Service providers' assessment of the quality of services in the health station generally mirrored those of users but gave the stations a higher score overall. Here too, service users and providers in the three health stations agreed on a joint set of recommendations and action plan to improve the quality of services.

Gender Audit

The results of the gender audits were similar in HCMC and Quang Nam province. While some gender issues are addressed in programs, projects, and activities of the Board for the advancement of women, municipal women's union, and some departments (Education, Health, Labour), they are not reflected in the targets, duties, orientation, and strategies of the 5-year SEDP. Gender is only addressed in the 5-year Plan for HCMC in a separate and small section, and hence not mainstreamed. The Audit found that the officers interviewed believe that they have the responsibility to improve gender-related outcomes. Gender-related issues are presented in special reports and conferences but not in departmental reports. As well, while gender-related accountabilities within offices or institutions are present, it is not to a high degree.

Accountabilities within offices or institutions for gender mainstreaming in Quang Nam are not very clear and stakeholders indicated that there are no criteria to evaluating staff on how they integrate (or do not) gender dimensions in programs and policies. Results from the focus group discussions, in-depth interviews, and self-assessments indicate that the role of leaders in both HCMC and Quang Nam province is considered highly important and perceived as a prerequisite and key determinant for enabling gender mainstreaming in all programs and policies. But respondents in both locations indicated that there was not sufficient interest among leaders on gender issues, which is among the top reasons why gender mainstreaming is not sufficiently happening.

Public Expenditure Tracking System (PETS)

The PETS did not find losses or leakages during the allocation of the State budget for the Program 167 in Tra Vinh province. It also did not uncover evidence of "unofficial expenses"[1] for households. Funds were distributed efficiently at all levels and when the level of disbursement matched the local capacity to manage the program, the process and time to disburse funds at the district level was faster than at the provincial level. But the districts and communes with the greatest needs did not have the administrative capacity to easily absorb the large funding allocations that they received, which created backlogs.

However, it found that there was a VDN 1.2 million miscalculation in the budget allocation for households due to the wrong determination of norms for beneficiaries. And, although the process was implemented properly and largely consistent with regulations, the support did not always go to households with the greatest need (based on the condition of the house). On the whole, financial flows were in accordance with regulations and funding was allocated as intended. However, in the second allocation, the province directed a part of the allocated amount to fund the Program Steering Committee. Even though the Steering Committee needed this funding to operate, especially for the communal and district committees where there were many household visits, inspections, reports, etc., this redirection of the housing support allocation also reduced the amount available for the transfers themselves. The program also led to inflation in construction material and labour costs in the province.

[1] Unofficial expenses or fees are fees not sanctioned by the Program, such as bribes or fraudulent use of program funds.

Summary of Lessons Learned and Recommendations for future Social Audit Pilots

The piloting of the four social audit tools provided a great opportunity for the project team (CIEM, ODI, UNICEF and the PMU) to draw lessons from what went well and the challenges encountered at each stage to make recommendations for future social audits of the SEDP. Government stakeholders in HCMC who assisted in the planning and implementation of the three piloted tools provided invaluable insights to the CIEM research team who implemented the pilots, as did the UNICEF project staff who observed all stages of the process and the ODI technical support team who provided technical guidance.. There are a number of Lessons and recommendations in the following categories: exposure, awareness, familiarity; capacity issues; operational issues; stakeholder involvement; and contextualization of the tools.

One general observation is that the piloted tools showed substantial potential as additional means to assess the performance of the SEDP in social matters based on the views of those at whom these programs are directed (CRC, CSC, PETS) at and government officials responsible for planning and assessing program effectiveness.

While most of the tools were designed to capture both quantitative and qualitative data, it was easier for the CIEM research team and government partners (e.g. provincial statistics offices) to handle tools that had more quantitative focus such as the CRC and the PETS than more qualitative tools such as the gender audit and, to a lesser extent, the CSC. In the case of the gender audit, the wide scope of and number issues to be addressed and the lack of familiarity with the concepts and language provided additional challenges in adapting them to the local context and language. Ensuring rigour in the overall data collection process regardless of the tool in order to provide reliable findings, analysis of data and reporting also proved more challenging to the CIEM research team than anticipated.

However, the project team was surprised by the large number of neutral answers from a majority of respondents across urban and rural settings or across groups of users, e.g. migrant versus non migrant, poor versus non poor. Similarly, the PETS generated a large number of unqualified neutral responses from users. Typically, users answered “average” without providing a reason or further details.

The following are key lessons and recommendations that emerged from the social audit pilots:

Lesson*s *Learned	***Recommendation*s**
Exposure, awareness, familiarity	
Exposing government officials to these practices is a vital element of capacity development, resulting, among other things, in improved familiarity and positive attitudes towards social audit tools.	Ensure that government officials are exposed to the various social audit based initiatives implemented in Viet Nam, by governmental and non-governmental organisations.
Taking into account the diversity of context, building on existing capacity, and the alignment with current planning reforms are critical elements for success.	Diversity of context, building on existing capacity, and intent to link with current planning reforms need to be taken into account when selecting provinces for further piloting and when designing the SEDP Social Audit Toolkit.
The choice of a policy to monitor through a social audit is never neutral. Officials may be sensitive to negative findings about a program they think is performing well and may question the validity of the process, methods and analysis tools.	The implementation of the exercise, as well as the consultation and dissemination of findings should be dealt with in a sensitive and rigorous manner to ensure that policy makers whose programmes or policies are audited have confidence in how the process, methods and analysis are conducted.

Lessons Learned	***Recommendations***
Capacity Issues	
As social audits are relatively new in Viet Nam, both researchers and many government officials who participated in the pilots were not familiar with the concepts and the terminology.	The implementation of future social audits will require further review of tools and data collection instruments to ensure that the concepts and terminology are clarified and better adapted to the Vietnamese context. Additional training will be required.
It is important to ensure that the scope of the study is commensurate with the resources available to remain focused and manageable. For instance, the gender audit was very complicated with too many issues covered in one exercise, making it difficult for a research team relatively unfamiliar with gender audits to provide in depth analysis.	The implementation of future gender audit will require careful scoping of the exercise (e.g. number of department to involve and issues to address).
Operational Issues	
The focal point role of the Department of Planning and Investment in coordinating relevant departments and agencies in HCMC – as well as with the People's Committee and districts – was crucial in enabling effective discussions with relevant stakeholders, and helped the fieldwork proceed smoothly.	It is important to communicate the objectives of the social audit and address needs for human, financial and material resources at the institutional level needed to implement the process. It is also important to be very clear on the information – with the DPI as an interlocutor – required from government authorities, such as documents, official letters to be sent, staff and officials to be contacted and made available, venues to hold meetings, etc.
The nature of social audit work and the need to legitimise the information generated require meticulous preparation.	More effective coordination and upfront detailed planning, including fieldwork plans and a detailed description of the research protocol, including all tools and required documentation will be needed in future pilots.
The selection of the most appropriate sampling frames for the policy issue to review requires specialized knowledge of research methodologies.	The research team should collaborate with technical resource persons, preferably from the authorities involved in the PETS and the Provincial Statistics Office for the CRC.
To implement timely social audits, the research team must have sufficient time set aside for all stages of the process.	Given the resources and time invested in training staff specialized in social audit tools, it may be necessary to create a full time social audit unit to conduct social audits and build the capacity of others.
Provincial and district level representatives indicated that the budget projections provided for the pilots were not sufficiently precise.	In the future, more attention should be paid to the costs involved in the implementation of social auditsIn the future, the budgets for their implementation should be institutionalized and need to be linked to central and provjncial SEDP M&E Frameworks.
Stakeholder Involvement	
Finding a "*neutral* environment" appeared critical for discussing particularly sensitive questions. In Viet Nam, interviews are usually not conducted at respondents' houses, as the typical practice involves using communal houses or official buildings for collective sessions.	To the extent possible, interviews, surveys and focus groups should be conducted in a neutral environment to facilitate discussions on sensitive subjects to obtain genuine feedback on quality and adequacy. It is crucial to have an experienced third party conduct the data collection. It is also essential to mobilize qualified local interviewers from provincial level – ideally from the Statistics Office – to conduct surveys to avoid undue subjectivity and conflicts of interest. The involvement of local authorities is important but their direct involvement in collecting data should be avoided.
The participation of men in focus group discussion for the gender audit was limited and male participants did not stay until the end of meetings.	It is important to ensure sufficient representation of both men and women in social audits – including gender audits – so that the views of both genders are reflected in discussions and proposed solutions.

Lessons Learned	***Recommendations***
The social audits provided an opportunity for citizens to express their views on the performance of socio-economic policies and programmes, and to provide recommendations for improving this. Participants were greatly interest to hear back from researchers on the results.	When conducting social audits, it is very important to ensure that feedback sessions are factored into the process. This is an important feature of the social audit process vis-à-vis accountability.
The expectation of local participants in focus group discussions regarding the follow-up activities of the CSC is a challenge to address since many expected corrective action to follow immediately.	It is important to manage expectations at the outset of the research. This can be done by involving different authorities from the start and providing them with detailed feedback about recommendations that go beyond the ability of specific service providers to address on their own.
Contextualization of the tools	
In several instances stakeholders (citizens and government staff) found that the language used needed further adaptation to ensure that respondents have a common understanding of the issues and questions. The underlying purpose of questions was not clear to interviewers and enumerators who conducted the surveys. This made it difficult for both the interviewers and interviewees, especially when questions elicited a neutral answer (CRC and PETS in particularl), as interviewers were not sure how to probe for further information.	The implementation of future social audits will require a review of all social audit tools and data collection instruments to ensure that the concepts and terminology are clarified and better adapted to the Vietnamese context. Current experience suggests that additional training will also be required for both researchers involved in data collection and officials managing the project. The technical terminology needs to be adapted and pretested for the region in which an audit tool is implemented, as similar words can take on different meanings by region.

1. Introduction

This report provides an overview of the overall findings and lessons learned from the pilot of four social audit tools implemented in Viet Nam in 2010 as part of an initiative led by the Ministry of Planning and Investment (MPI) and supported by UNICEF. The purpose of the initiative was to build the capacity for the social audit of Viet Nam's Socio-Economic Development Plan (SEDP), in order to enhance its social performance to ultimately contribute to the reduction of disparities and in the continued improvement in the living standards of Viet Nam's population in general and of vulnerable groups in particular.

Social issues can be broadly defined as ones that address individual, family, and community well-being – poverty, health care, gender equality and children's rights – as opposed to other national priorities such as security, business environment, and fiscal issues. As social issues span such a variety, and the goals and objectives within each of these issues are also varied, the pilots focused on two key issues: health, and social protection. Additionally, it addressed three primary cross-cutting themes present in the SEDP – children, gender and ethnic minorities. For instance, two of the audit tools focused on the quality of health care services for children under six and for the poor to assess whether these services address their needs. As with gender, employing a child sensitive approach to socio-economic policies and programmes allows overcoming conventional blindness vis-à-vis age-disaggregated impacts of these policies/programmes, and to ensure that general household or community-level poverty reduction policies and programmes also improve child wellbeing, although in some case child-focused programming may be necessary.

While conducting the pilots ofthe social audit tools, CIEM also assessed the capacity of government officials involved with planning and monitoring and evaluation to use participatory methods. The findings are being used to develop a capacity development plan to address identified gaps. In addition, the lessons from the pilots will inform the SEDP Social Audit Toolkit being prepared.

1.1 What are Social Audits?

The Social Audit is a management tool and accountability mechanism that can be defined as the range of methodologies, tools and techniques that are used to assess, understand, report on and improve the *social performance* of an organization, a plan or a policy. The scope of the term 'social performance' in this regard typically ranges from the impact on the lives of people/ communities to the extent to which social dimensions are adequately anchored in an organization's way of doing business or in the way a plan or policy is formulated, implemented, monitored and evaluated.

Examples of social audits in relation to public sector policies reveal a large variation of techniques or methodologies employed. These include well-known practices such as public expenditure tracking, citizen report cards, participatory monitoring & evaluation, or social budgeting. The nature of social audits as reflected by these practices comes close to largely similar approaches in public policy monitoring and evaluation.

International experiences reveal two key features which systematically characterize the practice of social audit: i.e. the focus on *stakeholder participation* and *accountability*. In fact, social audits have typically represented a process in which the people work with service providers and government/policy makers to monitor and evaluate the implementation and impact of a policy or plan, whereby the success of the approach is critically dependent on the wide dissemination of all relevant information. Participation of rights holders ('people') and duty bearers ('government' or 'service providers') is critical for the success of a social audit. It is expected to facilitate transparency (availability and accessibility of information), generation of knowledge (by bringing on board people's opinions, perceptions and experiences) and accountability (for the delivery of quality public

services and policies). Strengthened transparency and duty bearer accountability are major conditions for the improved performance of public policy. In other words, social audits are not only assessments of performance, but also of the integrity of the process that leads to the performance and the impact of such performance.

1.2 Why Conduct Social Audits?

Social audits help organizations and governments to account fully for the social, environmental and economic impact of their policies and programmes and report on their performance, to acquire information essential for planning future action and to improve performance to establish channels of accountability with key stakeholders. As an alternative to conventional financial audit procedures and purely quantitative data gathering efforts, they are designed to into account the social impact of an organisation's work. The qualitative and quantitative data they generate can strengthen planning, budgeting, and implementation, as well as help make monitoring and evaluation of socio-economic development and sector plans more responsive to citizen needs and aspirations.

Social audits often include public dissemination and feedback components that help validate the perceptions of the sample group, as well as to disseminate findings and create a climate of public accountability. Publishing participatory M&E findings and social audit reports demonstrate a government's willingness to respond to community needs, and to be held accountable, which can actually help strengthen its legitimacy and generate popular support for the government.

While the social section of the government of Viet Nam's SEDPs (2006-10 and 2011-15) focused on a range of social issues and include an emphasis on improving the quality of services, policies and programs, the related monitoring and evaluation framework of both SEDPs touch upon only a limited range of issues. JThe scope accorded to social issues, the type and quality of indicators used, and the data-gathering techniques, currently largely lacking participation of affected citizens, can be greatly improved through the use of social audit tools.

In addition, the focus on monetary aspects of poverty in the SEDP may miss important grouping that would be identified by a multi-dimensional poverty approach. For instance, unemployment spans social and economic issues; malnutrition is both a health issue, as well as related to poverty, unemployment, and agricultural productivity; and gender, youth, ethnic minorities cross nearly all social dimensions. This multi-dimensionality of social topics is one reason why existing data gathering techniques often fail to adequately capture social baselines. For this reason, social audit techniques, which often allow community members to define their own indicators and to provide narrative regarding projects and services, frequently give authorities a more comprehensive understanding of the issues from the perspective of rights holders, or the demand side.

1.3 Social Audits and Accountability Linkages

As a process, social audits are firmly rooted in a framework of values, ethics and focus on the community and as such, have a strong rights-focus. Social audits are not only assessments of performance (outputs and outcomes), but also of the integrity of the process that leads to the performance and the impact of such performance. In that regard, social audits can be seen through a lens of rights and applied to test the integrity of a given process, particularly through the lens of the rights holders vis-à-vis the obligations of duty bearers. Below is a brief description of rights holders and duty bearers in the context of social audits:

- *Rights holders* – are primarily citizens (consisting of civil society members, including communities).

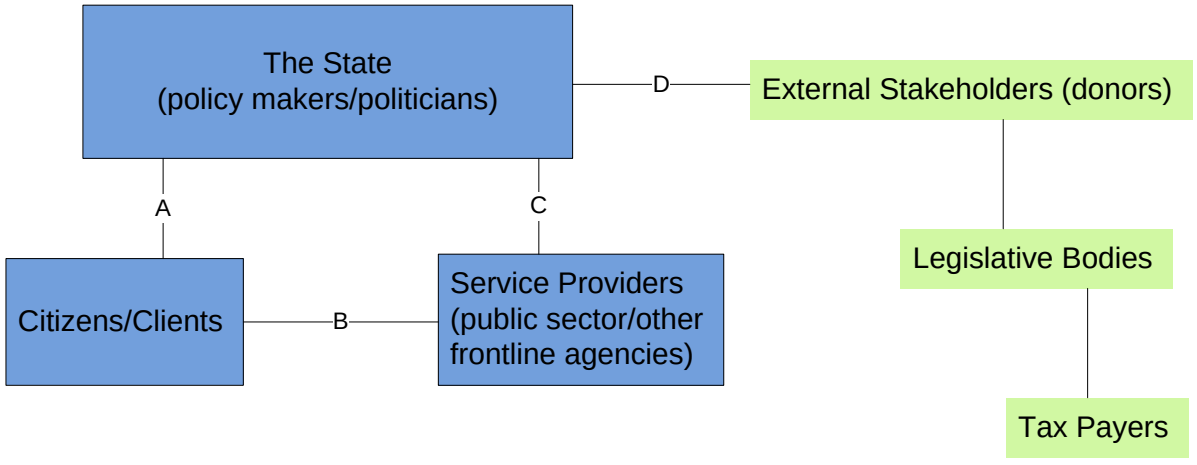
- *Duty bearers* – consist primarily of the State and service providers, but can also include community-based organizations, donors and multilateral agencies. Primary-level duty bearers such as service providers include the public sector and other frontline organisations, typically government departments, municipal/other local councils, quasi-governmental institutions, such as the auditor general, and human rights commissions. For example, a government which has ratified the Convention on the Rights of the Child is accountable to uphold and promote children's rights, including enacting relevant legislation, as well as remove barriers that prevent children from fully realizing their rights. Likewise, institutions that receive funding or have delegated authority from the government are also duty bound to ensure that children can fully enjoy their rights.

From a rights perspective, influencing policy planning and implementation through social audits relates primarily to the delivery of obligations from the government in terms of adequate budgetary allocations and associated disbursements and their use, since the manner in which a budget is planned and implemented has consequences on the poor and vulnerable in a society, for whom many programs and services have actually been designed.

Duty bearers are accountable for fulfilling obligations in terms of public sector delivery, financial allocations, provision of equitable judicial remedies for all without discrimination and within frameworks stipulated in international treaties and conventions ratified by that country. Similarly, *rights holders* are also accountable for ensuring that there exist universal basic human rights standards that they abide by when realizing various individual rights that are sanctioned by a country's government. Hence, there is a "need to develop and strengthen 'voice' mechanisms through which public institutions are held to account by their own constituencies".[2]

As Figure 1 shows, the accountability framework is one where citizens hold the State and service providers accountable (through both the A and B channels). An additional dimension of this loop is created when a State relies on external resources for delivering services to its citizens.

Figure 1: Social Audits and Accountability Linkages



[2] CIET, Capacity.org, A gateway on capacity development, Advancing the policy and practice of capacity building in international development cooperation, Capacity for 'Voice'. Issue 15, October 2002.

1.4 Overview of the Four Social Audit Tools Piloted in Viet Nam

An initial task, undertaken by ODI, was to review Viet Nam's Socio-economic Development Plan (SEDP) 2006-10 and to some extent the 2011-15 draft Plan to assess whether indicators identified in the SEDP were adequate to measure the social development pillars. Social issues play a key part in the overall economic and social development of Viet Nam, and as such, are a significant element of the SEDP's narrative, objectives and targets. The social sections of both Plans not only identify desired outcomes but also emphasise improving the quality of services, policies and programs. However, an examination of the 2006-2010 SEDP brought to light discrepancies between the emphasis placed on the social issues in the narrative and the attention it receives in the Monitoring and Evaluation (M&E) framework. The M&E framework did not allow for the measurement of social issues adequately in terms of the scope given to social issues, the type and quality of indicators used, and in the data-gathering techniques themselves, which lacked sufficient participation of affected citizens.

Having established the need for additional and improved indicators and methods to measure outcomes in social development, including the quality of services and programs, MPI and UNICEF determined to focus the initial pilot social audit exercises on three dimensions: one thematic issue - maternal and child health; one cross cutting issue - gender equality, and one multidimensional issue – poverty. From this broad selection, provinces were consulted to identify relevant and specific policies and programmes for the social audit pilots. The four provinces were selected, namely Dien Bien, Quang Nam, Tra Vinh and HCMC where certain criteria have been met. Such criteria include, inter alia, diversity of geographical location (urban vs. rural; mountain vs. plain area); population density of ethnic minorities and existing local M&E capacity. The 3 dimensions were thereafter specified in the following concrete services, programs and plans: heath care services for the children under 6, heath care services for the poor, gender mainstreaming of provincial socio-economic development plans and housing for the poor program. However, neither all four social audit tools nor all dimensions were piloted in each province. For practical reasons, such as time and financial constraints, the pilot social audit in each province was selective. For instance, the CSC and CRC were most suitable to assess health services and were piloted in selected health stations in HCMC and Quang Nam provinces, the PETS was chosen to assess the Housing for the poor Program (Decision 167) in Tra Vinh province and a gender audit of the SEDP of HCMC and Quang Nam provinces was conducted.

1.4.1 Citizen Report Cards

Citizen Report Cards (CRC) are surveys that provide quantitative feedback on user perceptions on the quality, adequacy and efficiency of public services. Importantly, CRCs are not 'opinion polls' – feedback is taken not from the general public, but only from the actual users of public services. They are a useful method through which citizens can credibly and collectively 'signal' to agencies how their performance is and advocate for change.

Since citizens are the users of services, they are uniquely positioned to provide useful feedback on the quality, efficiency, and adequacy of the services and the problems they face in their interactions with service providers.

The service(s) and the particular aspects of the service(s) to be assessed are decided through focus group discussions with service users and service providers. CRCs usually cover a variety of issues, including:

CRC piloted in Viet Nam

Objective: A pilot Citizen Report Card (CRC) of health services for the poor and non-poor was conducted in Muong Cha District of Dien Bien province and health services for children under six of migrant compared to non-migrant families was conducted in Tan Phu District of HCMC.

SEDP Policy phase: Implementation (monitoring) and evaluation.

Value added to SEDP M&E: capture perception and overall user satisfaction with services.

Methodology: Generally, the CRC pilots conducted in HCMC and Dien Bien followed he key steps outlined in the overview. One difference was that, due to time limitations, the CIEM team used the findings from a review of Vietnamese health policies and previous experience to develop the survey questionnaire.

- Availability of the service
- Access
- Reliability
- Quality
- Satisfaction
- Responsiveness and quality of problem solving by agencies
- Hidden costs – corruption and support systems
- Levels of transparency – access to information about rights to services

A survey, including the indicators chosen by communities is designed, and feedback is collected from a sample of service users. These results are then aggregated to give an overview of the service(s). Typically, respondents rate or give information on aspects of government services on a scale, for example, 1 to 5. These ratings of representative users on the various questions are aggregated, averaged, and a satisfaction score expressed as a percentage.

The CRC can provide comparisons between services (e.g. education services vs. health services) or within services (between different service providers - e.g. two different local agencies providing education). The results of the survey are documented in a 'report card' format.

The five key steps for conducting a Citizen Report Card survey are as follows:

- Preparatory work (including a review of policies and other; relevant documents; focus groups to determine areas of focus and sampling of respondents)
- Data collection (survey)
- Data Entry
- Data analysis
- Presentation of findings and gathering participant feedback and dissemination of results/findings.

The CRC methodology is not just a social science survey that ends with a report card; findings need to be publicly distributed and followed up. The findings are disseminated widely (often through the use of the media, as well as CSOs/NGOs) to government officials, decision makers and the public. When effective, the CRC can significantly enhance public accountability through extensive media coverage and civil society advocacy that accompanies the process. It is not unusual to repeat the exercise at a later date to observe if the quality of a service has improved over time or assess if corrective action has been taken where needed. .

Participation of different stakeholders occurs at various stages:
(a) in the design of questionnaires where the performance indicators and key issues are often developed through focus group discussions with citizens, (b) during the survey implementation, where qualitative interviews are used to support questionnaire data, and (c) during dissemination where a variety of NGOs are brought in to use the data for advocacy and reform.

CRC (continued)

Site selection:
- Dien Bien – 3 sites were selected to compare poor and less poor population
- HCMC – 3 sites were selected based on the large number of migrant population.

Sampling was random, based on information from communal office household lists, and a separate frame for HCMC since migrants were included. 300 households participated in both HCMC and Dien Bien, equally divided between migrant and non-migrants (HCMC) and poor-non poor (DB).

Pre-testing: The questionnaire was pre-tested with 10 households in each province; 5 from each comparison group. The questionnaire sought general demographic information and contained 32 questions on assessment of the quality of services, expenses for medical examination and treatment, and the resolution of complaints, etc.

The *survey* was conducted by the provincial Statistics Office. Quantitative data was collated using Excel and presented in frequency tables. It was analysed by the CIEM research team.

Analysis and Reporting: The CIEM team also produced a report for each pilot, including a description of the methodology used, key findings and lessons learned.

Feedback sessions with participants and government officials were conducted in Dien Bien on May 27, 2011; other

1.4.2 Community Score Card

Community Score Cards (CSC) are qualitative monitoring tools that enable citizens to assess the quality of public services (e.g. health centres, schools, public transport, water provision, waste disposal), projects and even government administrative units by communities. They centre around group discussions with users and service providers to obtain their views on the quality of a service, using a number of indicators. These meetings are conducted separately first and then as a combined interface meeting, where they come to an agreement on a plan of action. Like the citizen report card, the CSC process is an instrument to promote social and public accountability and responsiveness from service providers. The method is used to inform community members about available services and their entitlements, and to solicit their opinions about the accessibility and quality of these services. By providing an opportunity for direct dialogue between service providers and the community, the community score card process empowers the public to voice their opinion and demand improved service delivery.

Community Score Cards can be effectively used to monitor services, such as health and education services, where there is a general community of service providers and general users. CSCs could also be used in other contexts , such as services specifically targeting ethnic minorities. The CSC uses the following methods and steps:

Desk review: this is the first activity undertaken. It is used for the development of input tracking matrices for health stations at the commune level. The input tracking matrix is a tool for determining whether the health stations meets the basic/minimum requirements for a local health station in terms of infrastructure, equipment, health workers, and financial capacity, to function, according to national and regional norms. The matrices serve as a basis for focus group discussions with service providers. The matrix is completed solely with service providers. It is used to discuss results achieved by the health stations, factors leading to the results, as well as recommendations for improvements.

Group discussions: Three meetings are held in the program/project localities, with separatel ones for service providers and users fir, followed by an interface meeting with both service users and service providers together. Each group generates its own indicators to assess the performance or quality of services. At the interface meeting, service providers and users seek agreement on issues and propose an action plan to improve the situation.

CSC piloted in Viet Nam

A pilot Community Score Card (CSC) was conducted to assess the quality of health services for children under six and for the poor. The pilot was conducted in Tien Phuoc District in Quang Nam province and Tan Phu District in HCMC. In HCMC, it also examined the access of health services of migrant compared to non migrant households.

SEDP Policy phase: Implementation

Value added to SEDP M&E: overall user satisfaction with services

Presentation of Data: both quantitatively and qualitatively

Methodology: The CSC followed the steps described in the overview. Key methods include a review of documents (government standards for health services); separate group discussions with service providers and users, followed by a joint group discussion between service providers and users on 7 or 8 indicators (e.g. staff attitude, sanitary conditions, procedures, etc.) chosen by each group of users and providers.

Sampling: All staff from health stations (service providers) were invited to participate in a group discussion: 7-9 workers from 3 health stations in 1 district in Quang Nam and from 3 health stations from 1 district in HCMC. Participants from migrant population (service users) were selected randomly using health station patient lists; 12-20 household representatives (service users) from the 3 wards selected t participate in group discussions. One commune and one health district official were invited as observers of the focus group discussions.

Compilation and dissemination of results: Once the CSCs are completed, results are compiled. Typically, respondents rate services on a scale from 1 to 5. These ratings of representative users on the various indicators are aggregated and averaged, producing/resulting in a satisfaction score expressed as a percentage. Once preliminary results, recommendations and action plans have been documented, a dissemination meeting is held. Local, regional and sometimes national authorities, as well as representatives of the communities and the service providers concerned, are invited. This meeting is an opportunity for the community and service providers to share results, to discuss problems and the reasons behind them, to share the action plan with authorities, andto express what is requested from the government in terms of support and improved services.

CSC (Continued)

Analysis and Reporting: Data was compiled in tables showing ratings for service providers and users separately and combined. Recommendations and plan of action were made jointly by the service providers and users and presented in a report.

Feedback sessions with participants and government officials were conducted in June 2011.

Follow-up: Follow-up is a critical aspect in the Community Score Card process. Three or six months following the CSC process, a follow-up to the CSC should be conducted to see if the action plans were implemented, to determine how satisfaction levels have changed, and to promote feedback and accountability.

1.4.3 Gender Audit

The **Gender Audit** was conceived as a tool and a process based on a participatory assessment methodology that take into account objective data and staff perceptions of the achievement of gender equality through the policies, programs and internal culture of an organization. However, in practice, gender audits are often conducted by external facilitators, using participatory methods rather than being conducted as an overall participatory process where the participants are in charge of designing, implementing, and reporting findings from the gender audit, with only minimal support from an external It is also a means for making the concerns and experiences of women, as well as of men, an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres, in order that women and men benefit equally, and that inequality is not perpetuated (gender mainstreaming).

A gender audit asks questions such as:

- How well is gender included in project objectives, policies, and programs?
- Do objectives include a gender perspective in analysing of economic, social, political and environmental factors?
- Are there support mechanisms (e.g. guidelines, advice, competence development, analysis tools, knowledge sharing networks, gender focal point, etc.) to conduct gender analyses and incorporate their conclusions into programmes?
- Do programme and budget documents clearly indicate what resources are ear-marked for gender related work?
- Do program targets and monitoring indicators adequately include gender?
- Do staff feel that they are accountable for gender-disaggregated results reporting?
- Are women and men both represented in decision-making positions and roles in the unit, department, organization at senior management level?

A gender audit occurs in three stages and generally contains the following steps:

Preparatory stage

- Identification and agreement on work units to be audited
- Appointment of a contact person by the director of the unit
- Work unit planning and preparation for the audit
- Two weeks prior to the audit, facilitation team begins initial review of documents

Gender Audit piloted in Vietnam

A pilot Gender Audit of the Socio-Economic Development Plan (SEDP) of HCMC and of Quang Nam province for 2006-2010 was conducted. The gender audit assessed whether gender issues were mainstreamed in the Plans (and also to see how gender issues are trickled down to annual plans and sectoral plans).

SEDP Policy phase: Planning

Value added to SEDP M&E: formative evaluation and ex-post assessment.

Presentation of Data: primarily qualitatively

Methodology: Mostly qualitative (desk review, interviews; focus group discussions) with limited quantitative data collection (self assessment questionnaire).

Instead of focusing on one department or work unit s described in the overview provided, the CIEM research team examined the SEDP at provincial level, focusing on three sectors (education, health and labour-social affairs). The team used the following steps:

Step 1: Contacted local partners indentified by DPI and DOLISA to define timing, participants, work to be done.

Step 2: Together with local partners, collect relevant sectoral documents, including planning documents (e.g. 5 year and annual SEDP, Law on gender equality, statistical data, and administrative reports.

Step 3: Worked with partners to make sure right interpretation of concepts, questions, and questionnaires. *Pre-tested* and finalized the in-depth interview questionnaire with a few respondents, self-assessment questionnaires and guide for Focus Groups Discussions (FGDs).
Step 4: Conducted in-depth interviews with high level officials from DPI, DOLISA, Department of Education and Department of Health (4 in QN and 4 in HCMC).

Implementation

- Audit facilitation team meet with work unit director followed by the entire work unit
- Desk review carried out and outcomes discussed
- One-on-one interviews with work unit director, senior managers, management/ technical staff, and support staff
- Management staff workshop conducted
- Consultations with partner organizations, implementing partners and women's organizations

After the audit

- Preparation of executive summary of audit's findings
- Debriefing of work unit director and feedback session with work unit staff
- Draft the final audit report including recommendations for performance improvement and concrete actions for follow-up by the audited unit or organization
- Follow-up action on audit recommendations by the work unit and other relevant units.

Gender Audit (continued)

Conducted FGDs (17 participants/5 men in QN and 14 participants/2 men in HCMC); conducted survey of planning and M&E officers (12 in Quang Nam and 13 in HCMC).
Step 5: The CIEM research team processed and analyzed information and data collected.

Step 6: Produced a gender audit report for each of the two participating provinces with some recommendations.

Feedback sessions with participants and government officials were conducted in June 2011.

1.4.4 Public Expenditure Tracking Survey (PETS)

The Public Expenditure Tracking Survey (PETS) is a quantitative survey of the supply side of public services. The unit of observation is typically a service facility and/or local government i.e. frontline providers like schools and clinics. The survey collects information on facility characteristics, financial flows, outputs (services delivered), accountability arrangements, etc.

PETS can serve as simple yet powerful diagnostic tool in the absence of reliable administrative or financial data. For instance, the government may stipulate that schools are entitled to a certain amount of funding for educational materials but parents may find that schools in a particular region or for a particular group do not have the funds to buy the materials they are entitled to. A PETS uncovers such information by tracing the flow of resources from origin to destination to determine the location and scale of any anomaly. They are distinct, but complementary to qualitative surveys on the perception of users to service delivery. They highlight not only the use and abuse of public money, but also provide insights into cost efficiency, decentralization and accountability. A widely tested methodology, PETS have been shown to be effective in identifying delays in financial and in-kind transfers, leakage rates, and general inefficiencies in public spending. Recently, government agencies and government departments have successfully used and promoted this methodology as part of a campaign for budget accountability from the ground up.

PETS include the analysis of budget allocations and expenditure flows, so they necessarily involve more than one level of government, ideally going down to the community level where services are delivered. This entails tracking resources from the national, to the provincial and commune level or only from the provincial to the community level.

A PETS is typically implemented with the following steps:

1. **Preparatory Stage**: Consultations with key stakeholders, including government agencies, donors and civil society organizations are carried out to: define the objectives of the survey, identify the key issues, determine the structure of resource flows and their institutional context, review data availability, outline hypotheses and chose the appropriate survey tool.
2. **Implementation**: Survey instruments are constructed and implemented.
3. **Analysis and reporting**: Analysis should be done shortly after the end of data collection. Something particularly

Public Expenditure Tracking Survey (PETS) piloted in Viet Nam

As part of the initiative, a team of CIEM researchers conducted a pilot PETS of Program 167, whose objective is to support the poor in building a "3h" house (hard floor, hard walls, hard roof).

SEDP Policy phase: Implementation

Value added to SEDP M&E: Assessment of the effectiveness and efficiency of public expenditures and providing set of indicators to measure quality of expenditure and its impact on service delivery that can serve an accountability purpose as well as improve programme design and enhance processes for financial and in kind transfers can be developed as a result of PETS.

Presentation of Data: both quantitatively and qualitatively.

Methodology: the research team followed the key steps outlined in the general overview of the PETS.

Site selection: The pilot PETS was conducted in Châu Thành and Tiểu Cần of Tra Vinh province. The two districts were selected for their relatively high number of beneficiaries from the Program 167 and diversified types of poor households including those specifically targeted by the policy and ethnic groups.

Sampling: A total sample of 300 beneficiary households was randomly selected, evenly divided between six selected communes (3 per district), based on the house support list available in every commune. Non beneficiaries (neighbours) were also surveyed to obtain their views on the program implementation. A survey of all the construction materials suppliers and contractors in the selected districts was conducted, as well as interviews with provincial, district and commune officials.

important to note is that reports will focus on specific service delivery inefficiencies, including measure of leakage at each level, recommendations to be implemented, and necessary policy reforms.

4. **Dissemination/Follow up:** As part of the follow up, seminars/workshops should be organised to present, discuss, interpret and validate the findings. Any implications for policy should involve government, civil society, local community and other national and international stakeholders. Final reports should be widely disseminated and available on the web.

PETS have been useful in identifying inefficiencies, capture of funds and problems of incentives in the service delivery supply chain. It is important to not only diagnose the service delivery system but to also identify ways to improve it, which requires evaluating the impact of different interventions. Ultimately, tracking surveys are a means to an end: there is a need to develop policy dialogue and dissemination of results to ensure the transfer of information on problems identified in the service delivery system to correct the identified governance problems.

PETS (Continued0

Analysis and reporting: An overview Program 167 was produced, including its selection policy, financial management and implementation process. The CIEM team analyzed the survey and interviews results, and conducted a detailed examination of financial flows and timelines for budgets allocation from higher to lower authorities and beneficiaries, and whether funds were used as intended i.e. “house construction”. It identified shortcomings in the implementation process and made recommendations for the conduct of future similar schemes.

2 Findings from the Social Audit Pilots

As noted earlier, the implementation of the pilot audit tools provided a good opportunity to assess their potential to complement existing mechanisms to monitor and evaluate the progress towards desired social outcomes, as well as promoting greater involvement of citizens and service providers in identifying needed improvements and solutions to achieve and optimize outcomes of social policies and programs.

It must be noted that the findings aggregated in this report are only highlights from the individual social audit pilots to provide a snapshop of the kind of information that can be garnered from each of the tools, as well their potential for comparing outcomes and perceptions in different locations (e.g. ward, district, provincial level), as well as for different groups (e.g. poor versus non-poor, migrant and non-migrant populations). The individual pilot reports contain more of details on the methodology, findings, and lessons learned.

2.1 Citizen Report Card (CRC) Pilot in Ho Chi Minh City and Dien Bien province

Highlights of Findings for Tan Phu District, HCMC

The results for HCMC indicate that over 96% of respondents spend less than 60 minutes to reach a health care facility, with nearly 50% travelling less than 15 minutes. Overall, migrant and non-migrant households with children under six prefer city hospitals (41% of respondents) and private clinics (23 % of respondents) However, as a second choice, migrant households tend to use health services offered by ward health stations while non-migrant households tend to access health services from district hospitals. The main factor identified for selecting a health facility are the good conditions for medical examination/treatment, the qualification of doctors and nurses, and distance from home. Other reasons include that the facility is designated by health insurance, good equipment and attitude of health care staff.

The CRC found that overall there was no significant difference in the perceptions of migrant and non-migrant households regarding the access and quality of health care services in Tan Phu District, HCMC. The overall satisfaction rate was 76.8%.

Regarding the quality of health care services, more than 70% of respondents indicated being satisfied with the waiting time and administrative procedures and nearly 70% of respondents consider the administrative procedures simple/quick or very simple/very quick. For instance, 90% of respondents indicated that the waiting time was less than 60 minutes and it was less than 30 minutes for 65% of respondents. The CRC found no significant difference between migrant households and non-migrant households in their assessment of administrative procedures.

In terms of the behaviour of administrative staff, 60% of respondents indicated that they consider it good, while 28% thought it is just average. However, the proportion of non-migrant households who consider the attitude and the behaviour as good was greater than that for migrant households, standing at 66% and 54%, respectively. Seventy- two percent (72%) of respondents made some recommendations to improve the attitude and behaviour of the administrative staff.

Migrant households were more satisfied with the behaviour of doctors and nurses than non-migrant households, with 64% of migrants rating their behaviour as good compared to 59% for non-migrants. Recommendations for a more welcoming attitude from health workers were made by 20% of respondents, while 8% recommended that doctors and nurses give better instructions and explanations, as well as more thorough examinations. However, ninety percent (90%) of respondents indicated that that they were given the right diagnostic and treatment, with no significant difference between migrant and non-migrant respondents.

The assessment of the conditions of in-patients areas was more negative. For instance, some respondents noted that, in some cases, patients had to share a bed. Therefore, most services users rated the in-patient areas between fair and poor. The survey results did not find a significant difference in the assessment of the quality of health care services between migrant households and non-migrant households.

In terms of fees paid, 83% of households with children under-six using health care services had to pay for medical examinations and 87% had to pay for medicines.[3] The average official expense was nearly VND 45,000 per visit. There was no significant difference between migrant households and non-migrant households in this regard. However, the survey found that 1.2 % paid non official fees (3 cases where non-migrant households paid unofficial fees with an average amount of VND 100,000 per visit, on a volunteer basis).

Regarding resolution of complaints, 53% of respondents lodged a complaint about the health care facility. Nearly 93% of complaints were sent directly to the health care facility. Ninety eight percent (98%) of complaints were addressed, with a satisfaction rate of 90%. There was no significant difference between migrant households and non-migrant households regarding the way complaints were submitted to health care facilities, the responses from these facilities, as well as the satisfaction level regarding responses from the facilities.

The overall satisfaction rate with the level of access and quality of healthcare services was 3.84/5 or 76.8%, with no significant difference between migrant households and non-migrant households.

The CRC found that overall there was no great difference in the perceptions of poor and non-poor households regarding the access and quality of health care services in Muong Cha District, Dien Bien province. The overall satisfaction rate was 66.8%.

Highlights of Findings from Muong Cha district, Dien Bien province

The CRC results for Muong Cha district indicate that access to health care facilities depends on where households with children under 6 reside. For instance, households in Muong Cha town, which has the most developed health care infrastructure in the whole district, have better access to health care facilities and access to a higher level of care (e.g. hospitals and private clinics) than people living in Na Sang commune, which has inferior infrastructure compared to Muong Cha town (e.g. health stations). In addition, the population of Na Sang commune is more dispersed and people there encounter more difficulties accessing health care facilities both in terms of distance and travel time. The level of care available is also lower compared with people living in Muong Cha town.

Regarding the quality of health care services, nearly 90% of respondents consider the related administrative procedure as average, with more than 55% of regarding them as simple and quick. Regarding the attitude and behaviour of doctors and nurses at the health care facilities, 45% of respondents rated them as good and 45% of respondents rated them as average. Only 7% of respondents rated them as poor. Although most of respondents were generally satisfied with the attitude of health workers, more than 60% suggested that doctors and nurses should give better medical guidance and be friendlier to patients. The survey found no significant difference between poor and non-poor households in terms of their assessment of the attitude and the behaviour of doctors and nurses.

[3] To assess expenses for medical tests and medicine, information was collected from respondents on official and unofficial expenditures and reasons for them, how patients were informed about official fees, and respondents' opinions on these fees.

The physical conditions of health care facilities was rated as average by 60% of respondents , while the percentage of those who rated the facilities as good or poor was almost equally divided, 19% and 20% respectively. More than 60% of respondents suggested that it is necessary to build new waiting rooms, as well as to equip health facilities with electric fans, seats, drinking water and to post clear rules in the waiting room. There was no significant difference between poor and non-poor households in terms of the assessment of the conditions of the waiting room in health care facilities or in the recommendations made.

The CRC indicates that only 30% of patients had to pay medical fees. Specifically, only 22% of poor households had to pay any medical fees, compared to 43% for non-poor households. Most of the medical expenses paid were official fees, with an average VND 664,000 paid per patient. Non-poor households paid on average 15% more than poor households. In terms of the official fees to be paid, only 30% of patients were informed of the fees before receiving the health care services and more than 60% of patients were informed by health workers after receiving the services. Ten percent of respondents (10%) indicated that official fees were publicly listed at the health care facility.

The average unofficial expense incurred was VND 400,000 per patient. The difference between unofficial expenses paid by non-poor patients and the poor patients was 300%, or VND 600,000 and VND 180,000, respectively. For those who paid fees, 70% of users paid only the official fees required, nearly 16% paid unofficial fees only, and more than 14% paid both official and unofficial fees."

The reasons given by those who paid unofficial fees was: 1) payment made on a voluntary basis with the expectation of receiving better medical examination/treatment (28%); 2) because everyone does so (nearly 19%); 3) because it was suggested by doctors (over 12%), and 4) because of concerns that the patient would receive a bad treatment otherwise (over 9%).

In terms of the treatment of complaints, the survey results indicate that the proportion of those lodging a complaint was very low, only 7% of respondents and it appears that those who complained did not know how or to whom they should address their complaint and, as a result, did not receive a satisfactory response.

The overall satisfaction level of the health care services was slightly above average (3.34/5 or 66.8% satisfaction rate), with no difference between the poor and the non-poor.

2.2 Community Score Card (CSC) Pilot in Ho Chi Minh City and Quang Nam Province

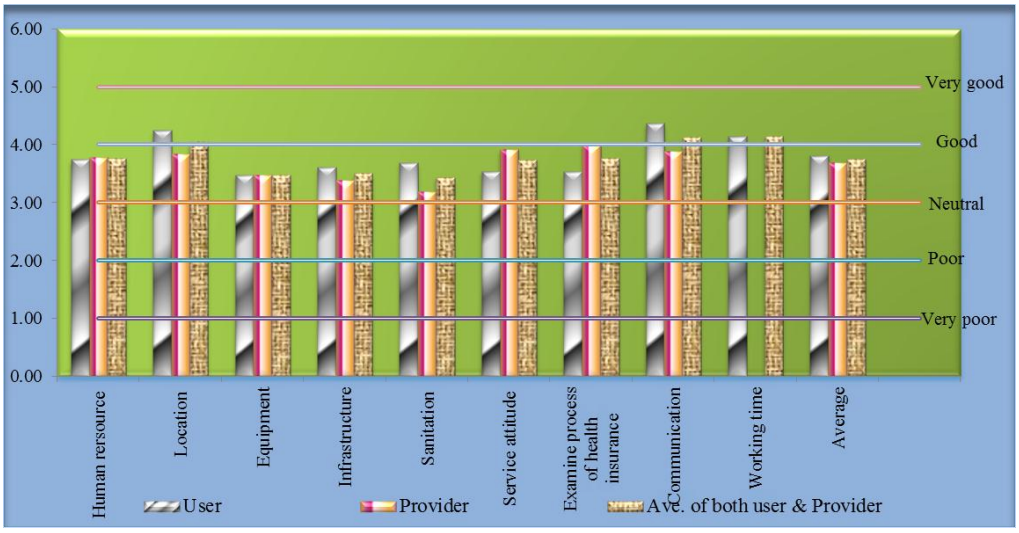
Tan Phu district was chosen as a pilot site because the social audit aimed to examine whether there were differences between migrant and non-migrant communities in terms of access to services and access to the health care card and Tan Phu District has the highest percentage of migrants in Ho Chi Minh City, accounting for 42% of the District's total population. It was conceived as building on the CRCs in HCMC which were commissioned by HCMC People's Council but did not explicitly focus on migrants. Quang Nam was chosen because it is largely rural and provided an opportunity to examine whether major differences in citizens` perceptions of the quality and access to health services from a rural and urban perspective.

Highlights of Findings from the Community Score Card in HCMC

While there were some differences between the assessments of health care facilities (available in the CSC report), the input tracking matrix indicated that 90% of the government standards and norms were met or exceeded for the three health stations.[4] The reason why it did not meet the 100% mark was that one of the health stations had just recruited a new staff who had not yet been provided with training on health care advocacy. Also, although the basic equipment was provided in full at the three stations, one piece of specialized equipment was not working in one of them.

The overall rating of the quality of services in the three health stations in Tan Phu district against eight indicators chosen by service users was between average and good[5], or a 76.4% satisfaction rate, slightly higher that the self-rating of 73.6% satisfaction rate given by service providers. However, looking at each ward, in 2 of the 3 wards, the average scores given by service users were lower than those given by service providers. It should be noted that the CSC report for HCMC provides a summary of findings for each ward, as well as detailed information and ratings on each of the indicators from both the users and the service providers. Combined scores for each indicator are presented, as well as recommendations and action plans for each ward.

Figure 1: Overall average score given by service users and service providers for three heath stations in Tan Phu district, HCMC



[4] The input tracking matrix is a tool for determining whether the health stations have the basic/minimum requirements for a local health station, such as infrastructure, equipment, health workers, and financial capacity to function according to national and regional norms. The matrices serve as a basis for focus group discussions with service providers.

[5] A rating of 4 or 80% was considered "good".

Overall, the lowest ratings were given to sanitary conditions, equipment and facilities. Land location and communication received the highest scores. While users rated the quality of doctors as good, they rated their attitudes towards patients as average and recommended that they be gentler and provide more information. It should be noted that the CSC report for HCMC provides a summary of findings for each ward, as well as detailed information on each of the indicators chosen by users and the service providers by ward.

In general, the problems identified by services providers and users in the provision of health-care services were quite similar although how they arrived at this was different. As the perceptions of service users and providers were quite similar, agreement on the problems identified was reached rapidly in the interface meeting.

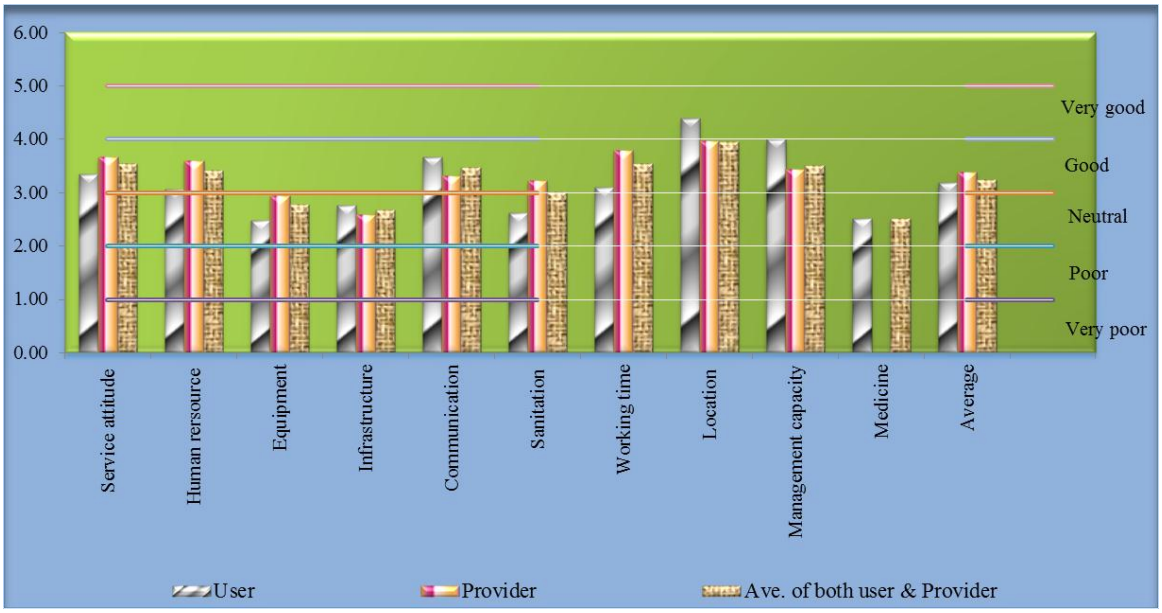
Highlights of Findings from the CSC pilot in Tien Phuoc District, Quang Nam province

The input tracking matrix showed that the 3 health stations combined met or exceeded 66% to 70% of the government standards/norms. This is significantly lower than the level of 90% achieved in Tan Phu District.

The rating for the quality of health services, according to the indicators chosen by the users was average (3.19/5 points or a 63.8% satisfaction rate), slightly lower than the self-rating score given by the service providers themselves (3,39/5 or 67.8% satisfaction rate). The combined average satisfaction scores chosen by service users and service providers for all the 3 communes was 3.24 points or 64.8% satisfaction rate, slightly above average. As for HCMC, the CSC report for Quang Nam provides a summary of findings for each ward, as well as detailed information and ratings on each of the indicators from both the users and the service providers. Combined scores for each indicator are presented, as well as recommendations and action plans for each ward.

The average scores for each indicator show that the indicators for which the lowest ratings were given were medicine for treatment of diseases, equipment and facilities. The indicators with the highest ratings were location, working hours and management capacity (see Figure 2). However, in general, for most of the indicators, the rating was between poor and average, except for the location of Tien Ky township health station, which was rated as good.

Figure 2: Overall average score given by service users and service providers for three heath stations in Tien Phuoc district[6]



The problems with healthcare services identified by users and by providers were quite similar although the ways in which problems were identified were different at times. Given that the perceptions of users and services providers were largely similar, agreement was quickly reached in the interface meeting and this does not trigger tensions between users and service providers, with only a few exceptions. For example, in one commune, the differences in opinions dictated the need to organize voting on the issue of identifying the time best suited to administer vaccinations to avoid overloading. In another commune, the criticisms about the attitude of health staff created some level of anxiety among health workers, which had to be managed.

[6] The average scores here were not derived by adding the scores given by service users and service providers and then dividing the total into half; it was calculated based on weighted scores (the weight of a score was determined by the number of scorers). For the indicator on location and management capacity, only service users of Tien Ky township gave their scores, and thus the average scores for the two indicators in Figure 2 was not the average scores for all the 3 health stations.

2.3 Gender Audit of Ho Chi Minh City and Quang Nam' SEDPs

Background on the Gender Audit Pilots

Highlights of Findings from the Gender Audit in HCMC

The Gender Audit found that gender was not mainstreamed into the planning process of key sectors like health, education, and labour. Gender is addressed somewhat in the 5-year SEDP but only in a separate and small section, not mainstreamed through targets, indicators and strategies.

The review of the SEDP 2006-2010 for HCMC and departmental documents revealed that gender was not successfully mainstreamed into the planning process of key sectors like health, education, and labour. In such documents, indicators, targets, objectives, and oriented solutions are only set in general terms, blurring gender issues. Even within the labour-invalid-social sector, which includes state authorities for gender equality, gender issues were not addressed in planning documents and reports. Gender is addressed somewhat in the 5-year SEDP but only in a separate and small section, not mainstreamed through targets, indicators and strategies. Only the section on duties in HCMC's SEDP mentioned the task of ensuring gender equality.

For example, the SEDP for HCMC does to take a gender perspective in key areas, such as economic development, employment, cultural and social, health care, education and training. For example, the document discusses past achievements in terms of hunger alleviation and poverty reduction, meeting people's basic needs, etc., there is no data disaggregated by population group or gender (e.g. men, women, boys and girls) regarding the impacts or benefits such groups have obtained from economic growth and development. For instance, in the section on improvement to living standards, the SEDP mentions that there are, on average, 215,000 new jobs created each year. However, it does not mention how many of these jobs are going to men and women, or the type of jobs each gender is accessing, or the economic benefits new jobs may have on male versus female headed households. It does not discuss the challenges that families face as more women access the job market and even less strategies to assist families with two working parents.

There are also no statistics on salaries of male and female workers, as well as on the salary gap genders. And, while HCMC has the highest concentration of migrant workers in the country, there still is no clear analysis of how male and female working migrants would impact urban development and modernization. The section on the transformation of the city economic structure indicates that the city will shift to high tech and high value added industries such as electronic-telecommunication, manufacturing mechanics with the share of traditional industries likely to decrease. However, the impacts of this shift on women and men's employment rates have not been clearly analysed, particularly as women tend to work in more traditional sectors, going by national statistics. Strategies to upgrade the skills of both women and men to access these higher paid skilled jobs are not discussed.

The government officers who participated in the gender audit confirmed that while some gender issues are addressed in programs, projects, and activities of the Board for the advancement of women, municipal women's union, and some departments (Education, Health, Labour), they are not reflected in the targets, duties, orientation, and strategies of the municipal 5-year SEDP. Some of the key barriers identified preventing gender from being mainstreamed included:

1. City leaders' perception of, and interest in gender issues are low;
2. The legal framework (absence of systematic and consistent guidance from central level line ministries, e.g. regulation on retirement age, priority polices for businesswomen have not been implemented);
3. Lack of coherence in the inter-sectoral coordination; and
4. Expertise and skills of officers in charge of gender mainstreaming. Planning officers lack skills in the

following key areas: social and economic analysis and evaluation; gender equality; policy evaluation, analysis.

The audit found that, in general, the officers interviewed and surveyed as part of the gender audit believe that they have the responsibility to improve gender-related outcomes in their job. However, while gender-related accountabilities within offices or institutions are present, it is not to a high degree. Gender-related issues are presented in special reports and conferences but not in departmental reports.

Highlights of Findings from the Gender Audit in Quang Nam province

The gender audit revealed that most of the provincial planning documents focused on economic growth did not factor in gender issues or gender equality to any significant degree. As with the HCMC' SEDP, the 2006-2010 SEDP for Quang Nam province did not include gender disaggregated data on the impacts or benefits obtained from economic growth and development. Gender equality was not mentioned not in the overall guiding principles of the provincial 5-year SEDP. The section on International and domestic context did not mention Vietnam's achievements such as National Strategy for the Advancement of Women, and action plan for the advancement of women. It neither mentioned commitments or progress in achieving the MDGs inVietnam, some of which concern women and girls specifically, nor Vietnam's ascension to the CEDAW treaty.

The review of the SEDP showed, for example, that in the section on achievements, statistics on industrial production, agriculture-forestry-fishery, services, cultural and social affairs, poverty reduction are not disaggregated by sex. There is no analysis of their differential impacts on women, men, girls and boys. Data on trainings for mountainous ethnic minority officers also does not specify the proportion of male versus female participants.

Some of the key challenges identified by stakeholders in terms of mainstreaming gender include:

1. Lack of guidance on integrating gender issues in planning
2. Lack of attention of leaders
3. Limited statistical data on gender (lack of disaggregated data by sex at sectoral level)
4. The rapidly evolving socio-economic conditions of the province
5. Changing policies

Officers surveyed in Quang Nam indicated that the link between gender and their daily job is moderately clear. They think they are capable, but just to a moderate level, to mainstream gender equality into their job. The reasons cited for not mainstreaming gender include lack of clear directions and gender neutral policies and regulations.

The gender audit also indicated that these officers also think that they are significantly responsible for improving gender-related outcomes in their jobs and required to report about gender-related outcomes and challenges. However, they indicate that reporting gender-based is limited, usually limited to providing information to stakeholders such as the Women's Union, the Board for ethnic issues, etc. but not within sectoral departments or ministries.

Accountabilities within office or institutions for gender mainstreaming are not very clear and stakeholders indicated that there are no criteria to evaluate staff on how they integrate (or not) gender dimensions in programs and policies.

Results from the focus group discussions, in-depth interviews, and the self-assessment indicate that the role of leaders in Quang Nam province is considered highly important and is perceived as a prerequisite and a key determinant to enable gender mainstreaming in every programs and policies.

2.4 Public Expenditures Tracking Survey (PETS) in Tra Vinh Province

Background to the PETS Pilot

Highlights of Findings from the PETS conducted in Tra Vinh province

Selection of targeted beneficiaries

The PETS found that although program 167 was implemented carefully and largely consistent with its regulations, there were some discrepancies at different stages of implementation. For instance, the review and selection of beneficiaries in each phase was complicated by the number of criteria as stipulated in Circular 08 (e.g. contribution to the war, ethnic minorities, poor households in particularly disadvantaged areas). This was compounded by changes made to the criteria during the implementation process. As a result, priority was not always given to households with the greatest need (based on the condition of the house) and some households that should not have been eligible were selected to receive support.

Budget Allocation

The analysis of financial flows from the Central government to the household level found no loss or leakage during the allocation of the State budget for the Program 167.

However, in some communes, the list of candidates for housing support under Program 167 included marginally poor candidates. As a result, the allocated budget was higher than the actual needs of the province. The PETs also found that the allocation as a percentage of demand (according to the scheme) resulted in extremely high budget allocations for some areas with a great number of beneficiaries (generally in poorer and lower education level districts), which was beyond the capacity of some districts and communes to administer.

For example, during phase 1, the district of Tieu Can had to spread its disbursement over five time periods, reduce the allocation quota twice and adjust criteria for beneficiaries once. There was also confusion in the mode of disbursement. Due to the fact that the financial support was not limited to the State-budget and the mode of disbursement was through saving and borrowing groups, many households did not complete the procedure in time to borrow capital, as they were not members of the saving and borrowing groups. The loan disbursement to Tieu Can District in 2009 only reached 50% of the expected amount. The fact that the allocation was spread out, reduced, and adjusted over a number of periods made it difficult to compare the budget the district allocated to the communes to the budget the district received during phase 1. However, in phases that followed (phase 2 and 3), the district was able to disburse its funding in one instance, possibly due to the fact that the amount to be disbursed was lower.

The PETs also found that the “price escalation factor” was not taken sufficiently into account in the program design. The surveys conducted indicated that the uniform implementation across the communes and districts of Tra Vinh increased the demand for construction materials and labour, resulting in higher costs than planned, which had a notable effect on house construction costs, progress and quality.

Purposefulness of the financial flow

Among government authority levels:
Overall the financial flow occurred in accordance with the regulation and funds were only allocated for

activities of the Program 167. However, during the second allocation period, the province used a part of the allocation from the Central Government for the program steering committee. Even though the steering committee needed a budget to operate, especially the communal and district committees, as their work required a great deal of household visits, inspections and reports, the use of a part of the housing support allocation for the steering committees also reduced the amount actually available for housing support.

At household level:
Overall the PETS found that financial support was utilized for house building as intended, as households could only withdraw the money on the basis of inspected products. The communes had a mechanism to inform the suppliers and contractors of the times and places of disbursement so they could directly come to disbursement locations to request materials and labour costs from households soon after they had received funds. This also restrained households from keeping the funds and using them for other purposes, something confirmed by the household survey. For instance, the cost of newly built houses was often higher than the total program support received, not lower.

The PETS did not find evidence of any additional expenses being required from households apart from material and labour costs, something which increased as the program was being implemented due to inflation. However, in one commune, the response to a survey question regarding these additional costs was left blank by 16% of respondents.

Financial flow time frames

The PETS found that the amount of time taken to transfer funds between various levels of authorities was minimal. However, at the district level, the process differed greatly depending on the amount being transferred and local capacity. For instance, when the amount of support matched local capacity, the process time at district level was faster than that at provincial level. When the amount transferred was beyond the capacity of the district and commune administration, the process slowed down considerably.

One problem was that at the provincial level, the budget was allocated based on overall demand according to the program's criteria, instead of the progress made on implementation. This led to a budget overload in some areas with a large number of beneficiaries. To avoid this situation, closer coordination between local finance management and investment, and the central and local levels would have been required.

Also, the program design did not include sufficient budget for program management and to closely monitor implementation. Recently, these factors have received attention and have been included in project design. However, the central level needs a specific mechanism to ensure sufficient budget for other activities such as project management support for province, district and communes ill equipped to receive large allocations of program funding.

Shortcomings in the implementation progress at household level

The survey revealed that the implementation at the household level often met with the following difficulties:

- The households themselves have limited skills on house building and management therefore need time to consider the process of building or managing the houses themselves. Program design should take this into account.
- Tradition and custom often regard house building as a major activity and therefore this requires careful consideration for the dates of construction commencement and roofing. Thus, it is not easy to follow the house building schedule set by the provincial steering committee as it can have a negative psychological impact on households.

3. Lessons Learned on Implementing Social Audit Tools in Viet Nam and Recommendations for Making social audit work for Viet Nam's SEDPs

The pilots provided a notable opportunity to examine how the selected social audit tools can be adapted to the Vietnamese context and to learn from this experience to ensure their rigorous application to holistically measure progress towards desired social outcomes. One benefit of a pilot exercise is the opportunity it provides to learn from what went well and, often more interestingly, on what didn't work as well or was especially challenging. The process of conducting the social audits, and learning from these, is arguably at least as important as the substantive findings.

This section discusses the main challenges and enabling factors encountered in piloting the four audit tools, and draws lessons learned from the pilots to facilitate improvements and implementation of future social audits. The following paragraphs provide some general observations from the project team on the overall process of piloting of four audit tools to monitor and evaluate social aspects of the 2006-10 SEDP and the findings that the social audits yielded, followed by a summary table of key issues encountered during the pilot and proposed remedy. However, it is not an exhaustive compilation of all lessons learned from this experience. Reports on individual social audit tools contain specific lessons. Lessons are presented to address the following issues:

- Exposure, awareness, familiarity
- Capacity issues
- Operational issues
- Stakeholder involvement
- Contextualization

3.1 General Observations on the Pilots

One general observation from the exercise is that it was overall positive and showed substantial potential of additional tools to assess the performance of the SEDP in improving the lives of Vietnamese citizens beyond economic indicators. That the project started with familiarizing key government officials in MPI and at the provincial level with the social audit tools, a practice that should be continued, helped build trust and facilitated implementation of the piloted tools in each locale. However, the experience showed that things went more smoothly where the research team had developed detailed plans and properly communicated them with relevant government officials.

While most of the tools were designed to capture both quantitative and qualitative data (except for the gender audit, which relies much on qualitative data than other tools), it was easier for the CIEM research team and government partners (e.g. provincial statistics offices) to handle tools that had a more quantitative focus such as the CRC and the PETS than more qualitative tools; the gender audit in particular and the CSC to a lesser extent. For instance, the CIEM researchers had more difficulty analysing rich and varied data that the gender audit yielded. The wide scope of and number issues addressed in it, plus the lack of familiarity with gender related concepts and language provided additional challenges to the CIEM research team. They experienced difficulties in adapting them to the local context and language. Ensuring rigour in the overall data collection process regardless of the tool to provide reliable findings, analysis and reporting also proved more challenging to the CIEM research team than anticipated.

However, despite a higher degree of familiarity with quantitative methods such as surveys, the project team was surprised by the similarity of responses from different groups in different settings and by the large number of neutral responses from a majority of respondents across urban and rural settings. For example, despite the fact that urban health stations met more of the government standards than rural health stations, both the CSC and CRC yielded fairly similar levels of satisfaction from users in urban and rural settings or across groups e.g. migrant versus non migrant, poor non poor. Similarly, the PETS generated a large number of unqualified neutral responses.

This project team believes that this might be due to the following reasons:

- The inexperience of local interviewers to elicit nuanced answers from respondents;
- Lack of understanding of social audit concepts and language by both surveyors and respondents;
- Vulnerable populations such as the poor tend to be more cautious when criticizing whom they perceive as being more powerful, particularly where social cohesion and closeness is higher in rural settings;
- The setting where the survey is being conducted may not be sufficiently neutral (e.g., conducted in the premises of the service provider rather than in the respondent`s home or in the communal office);
- The interviewer is not a neutral third party but a government official who may be involved in the program or service`s delivery.

Addressing these issues will likely provide more nuanced and accurate information about the SEDP's social issues identified for the pilot. Finally all the tools piloted showed a lot of potential to provide SEDP implementers with concrete recommendations for improvement based on the views of those whom these programs are directed (e.g. CRC, CSC, PETS), and by the government officials responsible for planning and assessing the effectiveness of programs in light of key government policies, such as gender equality (Gender Audit).

3.2 Summary of Key Lessons and Recommendations

Exposure, awareness, familiarity

Lesson: Exposing government officials to existing practices is a vital element of capacity development, resulting, among other things, in improved familiarity and positive attitudes. It can also help develop capacity.

The study tour to Tra Vinh (18-20 October 2009) improved the familiarity of the Project Management Unit with challenges, opportunities, and innovative practices around province, district, and commune level SEDP planning, monitoring and evaluation, and helped identify lessons learned from the implementation of Citizen Report Card surveys in Tra Vinh province. Capacity development for social audit needs to reach the various social audit based initiatives implemented in Viet Nam, whether by governmental or non-governmental organisations.

The study tour to the Philippines in early 2010 by MPI and four DPIs of the four provinces involved in the pilot social audits helped key government officials involved in the Capacity Building for Social Audit project, both national and provincial, to reflect on the use and institutionalization of social audit approaches for the monitoring and evaluation of development plans/programmes, and to stimulate thinking about their adaptation to the Vietnamese context.

Recommendation: Ensure that government officials are exposed to the various social audit based initiatives implemented in Viet Nam, whether by governmental or non-governmental organisations to increase familiarity and positive attitudes toward their potential for planning, monitoring and evaluation of policies and programmes. M&E officials should receive more guidance on how they can select social audit tools that best fits their information needs.

Capacity Issues

Lesson: The research team found that the PETS and CRC surveys and CSC workshops elicited responses that led to findings that were "average" across the board. While this may be due to the lack of a feedback culture in Viet Nam, it also points to the need of having very good interviewing skills and skills in probing respondents without influencing their answers. Another finding from implementing the surveys was that too many open-ended questions lead to a great number of "no-comment" responses.

Recommendation: To scale up the exercise, specialized workshops are needed to train staff on the social audit tools and survey methods to increase capacity in probing, dealing with average ratings, etc. Another approach to consider is to provide pre-set and pre-tested responses in the questionnaires for people to choose from. Regarding training, it is important to avoid mixing the training of interviewers with the testing of questionnaires. To some extent, standard protocols should be developed containing elements of key importance for training around the conduct of social audit tools.

Lesson: While the CIEM focal persons have good expertise on financial and budget issues, their knowledge of the social audits tools was limited and their technical knowledge in social research such as sampling, questionnaire design training/interview skills, analysis techniques and formation of findings and recommendations was not strong. Therefore, they needed on a lot of support at all stages of the process. The advisors provided on-site training at the planning stage but more on-site support was needed at all stages of the research process.

Providing support at distance proved to be more of a challenge than anticipated for both the CIEM team and the ODI advisors. This was mitigated to a large extent by having UNICEF staff in Ha Noi provide advice and support to the team during the whole process.

Recommendation: It will be important to provide on-site support at critical stages of the social audit.

Operational Issues

Lesson: Taking into account the diversity of context, building on existing capacity, and the intention to link with current planning reforms are critical elements for successful implementation of the tools.

Recommendation: This needs to be taken into account when selecting provinces for further piloting.

Lesson: The Housing for the Poor Program (Decision 167) was considered by provincial leaders as the showcase policy in their Party Congress agenda. This presented both an opportunity and a challenge of piloting the PETS tool in the province. The choice of a policy to monitor through a social audit based monitoring is never neutral. Officials may be sensitive to negative findings about a program they think is performing well and may question the validity of the methods and process.

Recommendation: Themes and programs to be assessed need to be openly discussed and agreed upon with local authorities in terms of their feasibility and necessity. The implementation of the exercise, as well as the

consultation and dissemination of findings should be dealt with in a sensitive and rigorous manner to ensure that those whose programmes or policies are being audited have confidence in how the process, methods and analysis are conducted.

Lesson: In HCMC, where three social audit tools were piloted, the focal point role of the Department of Planning and Investment in coordinating relevant departments and agencies, as well as the People's Committee and district, was crucial in enabling effective discussion with relevant stakeholders, and made the fieldwork proceed more smoothly.

However, for the CRC in Ho Chi Minh City, contact was made with an individual rather than communicated directly at the institutional level regarding resource allocation decisions. This was as major reason as to why there were delays in data collection. For the gender audit pilot in HCMC, provincial authorities went to great lengths to obtain the documentation requested from the audit, only to find that many of the documents provided were not used in the audit.

Recommendation: It is important to communicate the objectives of the social audit and address needs for human, financial and material resources at the institutional level needed to implement the social audit process. It is also important to be very clear on the information required from government authorities, such as documents, official letters to be sent, staff and officials to be contacted and made available, venues to hold meetings, etc.

Lesson: Each of the social audit tools required documentation from government authorities. The experience with three of the pilots was that it was difficult for the relevant government authorities to provide the required documentation due to inadequate document tracking systems. It was instructive that the Tra Vinh participants in the PETS training held by ODI-CIEM in May 2010 were directly involved in the implementation of the Housing for the Poor Program (Decision 167) in the province. Consequently, the documentation and description of the relevant local policies and directives were well prepared and all meetings were with the right people in the respective agency.

Recommendation: The planning stage of a social audit needs to involve those in charge of a policy or program to be assessed (if possible by holding awareness workshops). This also allows sufficient time for government authorities to locate relevant documents.

Lesson: The list of key stakeholders prepared by CIEM before the mission for the PETS did not include the Department of Construction (DOC) and the Social Policy Bank, which required additional meetings with these agencies being organized after the first meeting with DPI.

Recommendation: A complex and multi-faceted exercise such as the PETS should involve some form of stakeholder mapping early in the process.

Lesson: The nature of social audit work and the general demands to legitimise the information generated, require meticulous preparation. It is important to have effective coordination and upfront planning.

Recommendation: It is necessary to have clear and detailed Terms of Reference (TORs), fieldwork plans, and a proper and detailed description of the research protocol, including all tools and required documentation. It is also imperative to document the process both for replication purposes and to ensure that it is implemented rigorously.

Lesson: To implement social audits in a timely manner, the research team must have sufficient time set aside for all stages of the process. Due to delays and the fact that the members of the CIEM research team also had

to work on other projects, one of the pilots had its survey and interviews scheduled just before a public holiday (September 2). As a result, some interviews were rushed. Interviewers were also sent on unexpected business trips, which resulted in the cancellation of some planned interviews.

Recommendation: Given the time needed to implement social audit tools, it may be necessary to create a full time social audit unit within CIEM and to build the capacity of others.

Lesson: Provincial and district level representatives indicated that the budget projections provided for the pilots were not sufficiently precise.

Recommendation: In the future, more attention should be paid to the costs involved in the implementation of social audits.

Lesson: The selection of the most appropriate sampling frames for the policy issue to review requires specialized knowledge research. For instance, the PETS and CRC samples were not designed in a straightforward manner. Representatives from the Provincial Statistics Office (PSO) also noted that it would have been better to share the sampling framework with the Provincial Statistics Office for the CRC to ensure the reliability of the sampling method.

Recommendation: In future audits, it is important to collaborate with technical resource persons, preferably from within the departmental authorities, for PETS and the Provincial Statistics Office for CRC.

Stakeholder Involvement

Lesson: Overall, the research team took pains to ensure balanced representation of both men and women in focus group discussions (FGDs) and as respondents in surveys. Participation of men in FGDs for the gender audit was limited (only 2 men were among 14 participants in one of the meetings). In addition, male participants usually did not stay until the end of the meetings. This partly reflects a reality in Viet Nam that gender and gender equality is equated with women and therefore responsibility for participation rests on female officers and gender focal points, who are most often women.

Recommendation: It is important to ensure sufficient representation of both men and women in social audits so that the views of both genders are reflected in discussions and proposed solutions.

Lesson: Finding a "*neutral* environment" appeared critical for discussing particularly sensitive questions. In Viet Nam, it is not apparent why there is a need to conduct interviews at the house of respondents, as typical practice involves using communal houses or official buildings for collective sessions. In addition, the attendance of government officers during the process could undermine the privacy and the quality of interviews. Similarly, focus groups to assess health care facilities (CSC) were held at times in neutral locations such as communal meeting halls but often they were held in the facility itself because it was easier for staff to participate.

Recommendation: To the extent possible, interviews, surveys and focus groups should be conducted in a neutral environment to allow discussion of sensitive subjects. The involvement and commitment of local authorities is important but their direct involvement in collecting data should be avoided.

Recommendation: It is crucial to have an experienced third party conduct interviews (PETS, Gender Audit), surveys (CRC, PETS), and facilitate workshops (CSC, gender audit) and ensure impartiality in recording the views of participants. It is also essential to mobilize qualified local interviewers, ideally from Statistics Office at both provincial and district levels to conduct surveys in order to avoid undue subjectivity and conflicts of interest. Profiles of local interviewers should be developed and made available.

Lesson: The social audits provided an opportunity for citizens to express their views on the implementation of programs (PETS) and quality of health care services (CRC, CSC) and to provide recommendations for improvement. In the case of the Community Score Card, the workshops were well attended and there was great interest from participants and the Commune People's Committee, in particular, to hear back from researchers on the results of the audit. In general, such feedback is provided within a couple of months of the social audit. But due to a variety of reasons, it was not possible to provide timely feedback to the communities and the local authorities in this instance, although it is an important feature of the social audit process in terms of its accountability purpose.

Recommendation**:** When conducting social audits, it is important to ensure that feedback sessions are strongly integrated into the process.

Lesson**:** The CSC pilot was well received and highlighted some shortcomings in free health care provision policy for migrant population that was unknown to local authorities. It illustrated that specific actions can be taken immediately when local authorities are made aware of gaps in service or information for users. For instance, after the CSC was conducted, one health centre took into account some recommendations of service users by posting clear instructions of necessary procedures to be followed the Commune Health Centre. However, many constraints, such as lack of human resource and equipments/medicines, cannot be solved by the CHC themselves.

The expectation of local participants in focus group discussions regarding the follow-up activities of the CSC is a challenge to address since many expected that some kind of support and corrective action would follow immediately, especially when it was perceived that local authorities have the ability to take swift corrective action.

Recommendation: Always manage expectations at the outset of the research. Involve different authorities from the beginning and provide them with detailed feedback about recommendations that go beyond the capacity of the health facility staff. It may be relevant to integrate the use of CSCs in health sector interventions so as to have an intervention package to address problems identified in a timely manner.

Contextualization

Lesson: As social audits are relatively new in Viet Nam, both researchers and many government officials and staff who participated in the pilots were not familiar with the concepts and terminology used. Knowing this, some measures were taken to familiarize stakeholders, for example, by providing training on the tools, adapting the terminology to the Vietnamese context, and pre-testing questionnaires.

Despite these measures to adapt the social audit tools to the Vietnamese context, the pilots found that there is still scope for further adaption. In many cases, the underlying purpose of questions was not clear to interviewers and enumerators who conducted the surveys. This made it difficult for both the interviewers and interviewee, especially when questions elicited a neutral answer (CRC and PETS particularly), as interviewers were not sure how to probe for further information.

Recommendation: The implementation of future social audits will require a review of all social audit tools and data collection instruments to ensure that the concepts and terminology are clarified and better adapted to the Vietnamese context. The current experience also shows that additional training will be required for this. It will be also be important to ensure the terminology is adapted and pretested for the region in which an audit tool is implemented, as similar words can take on different meanings in different contexts.

Appendix A – Overview of Key Partners

Ministry of Planning and Investment
The **Ministry of Planning and Investment** *(MPI)* is Vietnam's government ministry charged with the role of state management over planning and investment. It provides, among others, strategic advice for country-level socio-economic development. It also programs and plans economic management mechanisms and policies for the national economy, for specific sectors as well as for domestic and foreign investment.
http://www.mpi.gov.vn/portal/page/portal/mpi_en

The Social Audit Project: The purpose of the Capacity Building for Social Audit Project is to contribute to enhancing the *social performance* of the SEDP, as expressed in the reduction of disparities and in the continued improvement in the living standards of Viet Nam's population in general and of vulnerable groups in particular. It intends to contribute to this by aiming at a comprehensive and participatory analysis of the relevance and impact of the social dimensions in the various components of the current 2006-2010 SEDP. On the basis of this, it will work towards an enhanced integration of social dimensions in the forthcoming 2011-2015 SEDP.
https://sites.google.com/site/socialauditproject/

UNICEF in Vietnam
The current programme of cooperation with the Government of Viet Nam (2006-2011) seeks to support the realisation of the rights of children and women within the national reform processes and increased international integration. Across all its programmes, UNICEF Viet Nam is providing support to policy development, legal reform, and improving social services. Building the country's capacity in child-sensitive law making, quality service delivery and improving the data quality and how it is used are important strategies for UNICEF to help children in Viet Nam.
http://www.unicef.org/vietnam/

UNICEF supports innovations on the ground through the Provincial Child Friendly Programme in six provinces of the country to respond to the multi-sectoral needs of children. Incorporating work in education, child survival and development – which includes health and nutrition, child injury prevention, water and sanitation, HIV/AIDS prevention - child protection and social policy, it has demonstrated the effectiveness of integrated services and the corresponding need to build local capacity to deliver them. This work from the field helps better inform UNICEF's efforts to create a policy and legal framework that support the realisation of children's rights.
http://www.unicef.org/vietnam/child_friendly.html

CIEM
The Central Institute for Economic Management (CIEM) is a national institute under the direct authority of the Ministry of Planning and Investment. Its functions are: to undertake research and put forward proposals and recommendations on economic laws and regulations (institutions), policies, planning and management mechanisms, business environment and economic renovation; in addition to research, it gives training and re-training to economic management staff and provides consultancy services in accordance with the laws and regulations.
http://www.ciem.org.vn/home/en/home/index.jsp

Overseas Development Institute (ODI)
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