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The impact of audit on social work practice

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The Impact of Audit on Social Work Practice

Summary

Public sector services in all developed economies have had to meet new demands for accountability and transparency, leading to the creation of complex audit systems. This article examines the way that this has been done in relation to social work practice in the UK. Auditing is a dynamic process and the aim of the Audit Commission is to be a driving force in improving services. However, it is argued that social work presents particular challenges because of the nature of its knowledge base. Improvement in services to users cannot be achieved just by managerial changes but requires rigorous research to increase our understanding of what works. The process of making social work 'auditable' is in danger of being destructive, creating a simplistic description of practice and focusing on achieving service outputs with little attention to user outcomes. Alternatively, however, if it is linked to research methods, it could be highly constructive, producing reliable evidence not only on efficiency but on effectiveness.

Introduction

In developed economies, the public sector has been transformed in recent years. Social, political, and economic factors have combined to create a demand for greater accountability and transparency. In the United Kingdom, an increasingly sophisticated system of target setting and auditing has been developed since the creation of the Audit Commission in 1982. Audit tends to be seen as a neutral, somewhat boring, activity carried out by accountants with the sensible and unassailable aim of ensuring that the public are getting good value for their taxes. This is far from being the case: auditing is a dynamic process that interacts with the

service being audited with far-reaching results. The Audit Commission makes this clear, asserting: 'one of the main aims of the Audit Commission is to be a driving force in the improvement of public services' (www.audit-commission.gov.uk).   This is obviously an excellent aim but this article looks in more detail at the impact the whole process of being audited is having on social work. It is argued that making social work practice more transparent presents particular challenges because of the nature of the knowledge base. However, the process of making it 'auditable' could be highly constructive insofar as it contributes to the development of rigorous evaluations of effectiveness.

Improvement in social work services cannot be achieved just through improved management, better motivation of staff, or more stringent monitoring of standards - although these are certainly significant factors.   There is an additional need to increase our understanding of the knowledge and skills needed to resolve the human dilemmas and problems referred to social workers. Organising meals for an elderly person who has become too frail to cook for themselves may be relatively straightforward but it is far more difficult to know how to help parents so that they stop abusing their child, or what services will enable a young man with schizophrenia and substance misuse to survive in the community. With these kinds of problems, the research literature shows how limited our abilities are (see e.g. Macdonald, 2001). The growing commitment to evidence-based practice illustrates the profession's recognition of the need to develop rigorous studies of practice to develop the knowledge base. The government's similar commitment is evidenced in the creation of the General Social Care Council (GSCC), setting standards for professional conduct, and the Social Care Institute for Excellence (SCIE), disseminating research findings on effectiveness. But the impact that these two professional organisations

can have is limited by the growing power of political and managerial control exerted through the systems of audit and inspection.

This article explores the way that the audit system has been developed in social work, the impact (both good and bad) it appears to be having on practice, and how it is interacting with the professional agenda of improving the knowledge base. It begins by looking at the social context that has produced the demand for greater accountability and transparency before detailing the mechanics and consequences of creating a system for auditing social work practice.

The drive for accountability

A number of reasons – social, economic, and political – have combined to create a demand for greater accountability and transparency in all the public services.

At the widest societal level, we are said to have become highly concerned with risk, with wanting to be safe from the hazards of life (Beck, 1992; Giddens, 1990). The growth of scientific knowledge and its associated technologies has led us to see the natural and the social world as understandable and predictable. Where previous generations would have attributed tragedies and failures to 'fate' or God, we increasingly believe that we can control our environment and make it risk-free. At the same time, applied science is producing problems of a global scale that seem hard to solve, for example: pollution, global warming, and BSE in beef. In contrast to the hazards of the natural world, these seem, at least in part, the product of human agency. Modernisation is producing 'hazards and insecurities' (Beck, 1992, p.21) that can no longer be seen as naturally occurring and external but require the individual to take responsibility for finding a way to navigate through them. This concern with risk has led to the protective duties of social services becoming increasingly dominant: protecting the public from violence by people with mental illness; protecting children

from abusive carers; protecting elderly people from the consequences of their own frailties.

The concerns about science have also undermined public confidence in expert knowledge. As a result, they are reluctant to leave the professions to be self-regulating or to assume that public servants will necessarily act in the public interest. As trust in the professionals running the welfare state has diminished, some more formal method of checking that they are fulfilling their duties is needed and audit is seen to provide the solution (Humphrey, 2002, p.467).

Financial issues have also changed the climate of opinion. The economic crisis of the 1970s triggered questions about the sustainability of a generous welfare state. In a global market, there are serious doubts about the ability of an individual nation state to deviate from the norm established by the strongest competitor – the USA – of a minimal, residual welfare system (Rhodes, 1996; Geyer *et al*, 1999). The Conservative government that came into power in 1979 was concerned that the public sector was a drain on the economy, reducing its international competitiveness. It therefore brought in measures to reform the system, with more stringent demands for efficiency and accountability. The Labour government elected in 1997, while expressing a commitment to high quality public services, is equally keen to show it is financially strict and determined to get best value for the taxpayer.

Linked to the theme of financial prudence is the political shift to neo-liberalism which demands greater accountability from the public sector (Walker, 2002). It is argued that taxpayers have rights to know that their money is being spent economically, efficiently, and effectively, and that citizens as consumers are entitled to monitor and demand certain minimum standards of performance, as embodied in Citizens Charters (Cabinet Office, 1991; Lewis, 1993).

The Conservative government elected in 1979 was also highly critical of public bureaucracies, arguing that they were dominated by self-serving interests and unresponsive to user needs (Henkel, 1991, p.11). This led to a set of measures aimed at making services more efficient and bringing professions under tighter managerial control. The 'new public management' (Hood, 1991) assumes that the hierarchical bureaucracies of the welfare state are inherently inefficient and therefore tries to introduce some of the efficiencies of the market by adopting a cluster of practices from the private sector. It also introduces strategies for making the services more transparent and accountable to the government, the taxpayer, and the user. The Audit Commission, established by the Local Government Finance Act 1982, is a major player in this process, with a remit to measure economy, efficiency and effectiveness in the public sector (Humphry, 2002, p. 466).

What is auditing?

Surprisingly, for an activity that has become the backbone of the modern public sector management, the concept of audit is not easy to define precisely and the public tend to overestimate its scope (Power, 1997, p.5). It involves accountability: the person or organization audited has to show that they are acting properly to some outside party (Stanyer, 1974; Day & Klein, 1987). The first audits were held face to face; the 'auditor' literally listened to the other party giving an account of their stewardship. It soon came to be used, however, where the outside parties, such as shareholders, could not verify personally what had been happening nor did they feel sufficient trust in the person or organisation to keep the checking informal. They, therefore, employed an independent person to do the investigating for them and to provide an opinion on whether the finances were in order (Flint, 1988).

If you asked anyone in the street what a financial audit did, the answer would almost certainly include an expectation that it checked for fraud. This, however, is only a secondary goal. There is what Power calls an 'expectations gap' between what the public expects - the detection of fraud – and what auditors claim to deliver – an opinion on the financial statements which appeal to notions such as truth and fairness. Fraud generally involves stealing some of the assets and hiding the theft by falsifying the accounts. The main onus for detecting fraud rests on management who should establish adequate internal systems of control although the auditor has a responsibility to audit in a way that has a 'reasonable expectation' of detecting false information (Power, 1997, p.23). In the nineteenth century, an audit confirmed that the accounts corresponded with the books but, over time, a series of legal judgements set higher standards of reasonable practice, expecting auditors to make some efforts to check that the books corresponded with the actual transactions of the company. The statutory duty, set out in the Companies Act 1948, is to form an opinion on whether the financial statements of an enterprise give 'a fair and true' view.

The outcome of the audit process is an opinion. This judgement is thought to enhance the credibility of the organisation audited because of the confidence we have in audit. It provides an independent, expert judgement. However, it is difficult to validate the reliability of that judgement against objective evidence; it is essentially evaluated against the consensus on good practice within the auditing profession. In relation to financial audit, the profession has a long history of developing good practice, and there are Generally Accepted Accounting Principles (GAAP). But the dominance and reliability of peer review seems more questionable in relation to the role of audit in making judgements not just on finance but also on quality.

In the public sector, there are two significant features of the way audit has been developed as part of the new public management. Firstly, it has become an increasingly *indirect* check, focusing on policing an organisation's internal systems of control rather than making a direct examination of practice itself. Secondly, it has broadened its remit substantially from a purely financial audit to also assessing whether public services are provided effectively (Value for Money).

The move from direct to indirect appraisal of an organisation results from practical, economic factors. Issues of cost and time limit how thorough the audit investigation can be. Only a sample of the organisation's activities can be examined. The professional debates for auditors have centred on how to sample: how wide-ranging and how deep their checks should be. The auditor's task is made considerably easier if the company can provide evidence that it has itself got an internal system of checking; the auditor then only has to check the quality of this control system. The history of auditing shows that this is the strategy that has been encouraged so that:

> The 'systems audit' approach, in which the auditor would attend to the quality of the company internal controls by conducting tests of control compliance, became conventional practitioner wisdom (Power, 1997, p.20).

The shift to indirect policing has been accelerated by the changes in public sector management. The state is playing less of a role as a direct service provider but is buying services from the voluntary and private sectors. These need to be regulated and policed and, increasingly, providers are expected to show evidence of self-regulation, through record keeping, protocols, and information processing systems. The public sector then audits these internal mechanisms of control, rather than studying the actual performance of the organisation.

The way the system, rather than the actual transactions of the company, has become the object of audit has major implications when we look at how to make a practice such as social work 'auditable'.

The second major development of audit in the public sector is the expansion of its role from a financial check to one of Value for Money (VFM) and, more recently, Best Value. Local authorities have been making statistical returns about revenue and expenditure to central government for over a hundred years but these data were rarely used to assess organizational performance. A significant change occurred under the Local Government Planning and Land Act 1980 which empowered central government to ask local authorities to publish an annual report on performance (Boyne, 2002, p.20). At this time, the main focus was on financial information with little data on service outputs or outcomes so that the data had limited value: 'high or low spending in itself reveals nothing about service standards' (Boyne, 2002, p.17). In the 1980s, the government sought to increase efficiency by introducing 'compulsory competitive tendering'. However, this put an excessive emphasis on price that tended to undervalue quality. Value for Money (VFM) auditing was introduced under the Local Government Act 1992, broadening the financial focus by requiring the Audit Commission to specify indicators of economy, efficiency and effectiveness:

Economy as accountability for obtaining the best possible terms under which resources are acquired.

Efficiency as accountability for ensuring that maximum output is obtained from the resources employed or that minimum resources are used to achieve a given level of output/service.

Effectiveness as accountability for ensuring that outcomes conform to intentions, as defined in programmes (Power, 1997, p.50).

It should be noted that the first two can be approached from an accountant's viewpoint but the third variable – effectiveness – is significantly different. It requires a methodology of social science research methods which is quite unlike the methodology of financial audit.

The VFM indicators that were then developed 'measure how well local authorities are doing their job' (Audit Commission, 1994, p.7). Councils were given a duty to collect and publish data about these performance indicators as part of the broader Citizen's Charter initiative (Cabinet Office, 1991) which aimed to encourage the public to behave like consumers in the public service market-place. Hood *et al* (1999) graphically describe the broader remit of the Audit Commission as changing it from a 'waste-watcher' to a 'quality police'.

The Labour government, elected in 1997, has brought in the additional concept of 'Best Value' (DETR, 1998), increasing the emphasis on quality and improving services. The guidance defines Best Value as having four key elements: (1) accountability, (2) transparency, (3) continuous improvement, and (4) ownership. Value for Money audits remain central but the introduction of the new term is meant to put a stronger emphasis on *change*, encouraging managers to rethink how best they can deliver their services (Lapsley and Pong, 2000, p. 546).

The early set of performance indicators was criticised for giving a very limited picture of service provision, with relatively little attention to quality (and then with a disproportionate focus on speed of delivery) and few measures of service outcomes. (Boyne, 2002; Cope and Goodship, 2002). They have subsequently been extensively modified with efforts being made to reduce these problems. There are, however, still substantial concerns expressed about the quality of the information collected and how accurate a picture is conveyed of the service provision (Boyne *et al,* 2002; Cope &

Goodship, 2002). A more detailed examination of the adequacy of the indicators will be made after discussing the challenges posed in making social work accountable.

Making social work practice accountable and transparent

The state of social work practice in the 1970s must be close to an auditor's worst nightmare: operating predominantly in the humanist tradition, it was autonomous, private, and idiosyncratic. Social Services were administered as a professional bureaucracy that, respecting professional expertise, allowed social workers a high degree of discretion (Adams, 1998, p.57).   Front line workers operated with considerable freedom and little paperwork. Documentation was needed when exercising statutory powers, such as in preparing Court reports, social reports for doctors, or complying with the Boarding Out Regulations for children in public care. But there were few standardised forms for monitoring or prescribing the rest of their casework. Styles of recording varied both between departments and between individuals (Parsloe & Stevenson, 1978). When more detailed records were kept, their purpose was to facilitate supervision of professional practice, rather than to give an outsider a picture of what was being done.

The quality of the relationship had been central to the casework approach that social workers had adopted since the early work of the Charities Organisation Society (COS) in the late nineteenth century, and this focus encouraged a private and individual style of working. In a large-scale study of social services departments in the 1970s, Parsloe and Stevenson reported that: 'A feature of all the studies was the wide-ranging freedom which social workers had to choose the style and content of their direct work with clients' (1978, p.134). The Department of Health and Social Security came to a similar conclusion in a research review in 1981: 'there is no way of knowing, from present research, what affects the choice of strategy adopted for

particular clients, but it does appear to be left largely to the discretion of individual social workers' (DHSS, 1981, p. 65).

Goldberg and Warburton (1979), who studied social services departments in the 1970s with the aim of getting a clearer picture of practice, discovered not only that practitioners had considerable autonomy but also that they had difficulty in articulating their work, of giving a clear account of what they were doing or what their aims were; practice was predominantly intuitive rather than explicitly drawing on a shared body of professional knowledge.

There are two major reasons for this state of affairs. First, the centrality of the relationship in humanist social work meant that the worker's individual skills of intuition and empathy were highly valued and these were considered beyond objective study by the positivist research methods that were dominant at the time. Secondly, efforts to develop a more explicit knowledge base for practice have proved problematic. In the early days of professional training, psycho-social casework, based on Freudian theory, was the dominant practice method (Yellolly, 1980). However, at this time, it was mainly the specialists in psychiatric, medical and child care social work who were trained; the majority of those working in welfare departments were not. The expansion of training in the 1970s coincided with a loss of confidence in psychoanalytic theory: an extensive set of research in the 1960s and 70s had produced negative results about the effectiveness of social work with a large range of client groups (Fischer, 1976). The search for alternative approaches produced several possibilities, none of which have gained supremacy, so that the student is offered a wide range to choose from (Goldstein, 1986). Evidence indicates that social workers continue to operate without a clear theoretical base or shared explicit knowledge base (Marsh and Triseliotis, 1996; Secker, 1993).

Before the political demands for greater transparency and accountability, voices within the profession itself were arguing for similar changes, although their goal was improving professional practice rather than increasing managerial control. There was emerging evidence from evaluative research that a clearer, time-limited, agreement between client and worker on ends and means led to more successful outcomes (Reid & Shyne, 1969). Evaluative research had, in general, produced disheartening results (Fischer, 1976, Mullen & Dumpson, 1972) but these studies had also shown the limitations of evaluating implicit practice methods. 'Black box' research could reach some conclusion about the effectiveness of a service but, without a detailed description of what had been done, other workers could not copy successful or avoid unsuccessful methods. Professional values, as well as technical requirements, were also cited as reasons for making social work reasoning more explicit. Client empowerment and informed consent were enhanced if workers could explain what help they were offering.

Before accountants came on the scene, therefore, efforts were being made to articulate social work practice more precisely and make it more goal-oriented, albeit with limited success. In some respects, therefore, the development of an audit system coincided with professionals goals, although the professional concern was more to do with improving effectiveness than efficiency.

Describing practice

Since social work had such a strong tradition of individual work, making it 'auditable' in the 1980s was a challenge. It required the creation of a conceptual framework for describing practice and of a set of documentation in which it could be recorded. It also demanded the establishment of clear goals and standards of professional practice against which actual practice can be judged.

When organisations do not have clear measures of productivity relating their

inputs to their outputs, the audit of efficiency and effectiveness is in fact a

process of defining and operationalizing measures of performance for the

audited entity. In short the efficiency and effectiveness of organizations is not

so much verified as constructed around the audit process itself (Power, 1997,

p.51).

Given the lack of consensus on ends and means in social work when the audit system

was developed, it could be expected that there would be heated debate in deciding on

the definition and operationalization of performance. However, in contrast with the

passionate arguments that have characterised much of social work history, there has

been surprisingly little dispute about the transformations of recent years.   To a large

extent, this has been due to the way that the innovations have been presented as

neutral management tools, needed for economic and political reasons, rather than as a

professional task. The theoretical assumptions on which they are based have been left

implicit and, indeed, hardly acknowledged. Outside the Audit Commission and the

Social Services Inspectorate, senior management, rather than practising social

workers, have played the major part in constructing or critiquing the measures and

goals selected. The full significance of audit information systems as instruments for

shaping practice is only slowly being appreciated by front line workers.

New legislation also fed into the audit process by prescribing the powers and

duties of social services departments in greater detail than before, thereby reducing

the scope for professional discretion. In the past fifteen years, there have been major

revisions of the law relating to all aspects of social work practice.

Accompanying the new legislation, there has been a profusion of more

detailed guidance from the Department of Health. These documents, while not

statutorily binding, have immense authority and tend to be treated as providing rules rather than suggestions. The scope for discretion and variation, both by the agency and the individual, has therefore been greatly reduced in practice.

The audit system has required the creation of a complex framework for practice. There are three main categories: objectives, performance indicators, and standards of good practice.

1. Objectives: the desired outcomes for users. These are set by politicians. For example, in relation to Children's Services, objectives include: 'to ensure that children are securely attached to carers capable of providing safe and effective care for the duration of childhood' and 'to ensure that children are protected from emotional, physical and sexual abuse and neglect (significant harm)' (Dept. of Health, 2003). In general, no one public service, or indeed the public sector overall, can be held solely responsible for achieving them.   Pallot (1999) suggests that managers should be held accountable for outputs while the government as a whole is accountable for outcomes – the impact of the government's activities on the community – and for the selection of outputs to achieve those outcomes.

2. Performance indicators: the specific measures of inputs and outputs that provide a picture of what is happening and which constitute the data for the auditors. Outputs can be further subdivided into 'service outputs' and 'user outcomes', the latter being essential as a measure of the effectiveness of a service. Objectives encapsulate an overall, long term outcome but several short and medium term outcomes can be specified as a means to that end, and these are the more immediate goals of service provision. The objective mentioned earlier about protection from abuse is linked to the performance indicators:

Re-registration on the child protection register

Reviews of child protection cases

Duration on the child protection register

Relative spend on family support.

3. Standards: the level of performance on the indicators that will be deemed evidence of good practice. The target for re-registration on the child protection register is: 'by 2002, reduce by 10%, the proportion of children who are re-registered … on a baseline for the year ending March 1997'.

Social work presents particular problems in formulating the latter two categories of indicators and standards. As researchers found there was no pre-existing shared terminology for describing practice except at a very vague level, such as 'being supportive' or 'monitoring'. The contested theory base also meant that there were no shared assumptions about good practice, what actions would achieve the desired goals. The framework of indicators and standards that have been developed, therefore, required considerable intellectual effort and have imposed a standardisation on social work that is a major, significant change. It has also, implicitly, involved a number of theoretical assumptions which have no clear authority from empirical research or professional consensus.

Inputs: Clearly, auditors need some measure of inputs – of what help has been provided – in order to make judgements about how economic, efficient, and effective the service is. However, deciding what to record is not simply a matter of common sense but rests on theoretical assumptions about what is causally significant. We cannot approach the world with 'an innocent and uncorrupted eye' (O'Hear, 1989, p.14), describing the world in a neutral way. A social worker can be described as 'completing a needs assessment form' but, at the same time, he or she can also be said to be 'developing rapport with the user', 'wearing black shoes', 'empowering the

user', or 'walking towards Patagonia'. The colour of workers' shoes and the direction in which they happen to be moving will seem silly and quite obviously irrelevant to most readers. The reason is that we do not believe that either will have any causal impact on the quality of service received by the user; it is indeed difficult to think of any theory that would conjecture that these features will have a significant effect. But the question of the relevance of the other two examples is more controversial. Does developing rapport improve the quality of the information the user is willing to confide in the worker? Will helping users feel more empowered have a beneficial effect? For some, these details would be worth recording; for others they are immaterial.

The problem for those charged with the task of deciding how to monitor practice is that social work has only a limited, shared knowledge base to provide a rationale for determining which aspects of social work activity are significant and should be recorded. Many of the choices that were made, therefore, will be welcome to some but appear wholly inadequate to others. One of the recurrent criticisms social workers level at current recording systems is that they pay little attention to the nature of the relationship between worker and user and, yet, to the social workers, these are not only important but, in many ways, the most challenging aspects of their work. To them, the audit process appears to omit a key causal variable.

The quality of the input data is significant in relation to using the findings on effectiveness to improve services. Other social workers can only copy effective methods or avoid ineffective ones if they are described in sufficient detail.

Outputs: Outputs, the other dimension of performance indicators, also pose problems in selection and measurement. A crucial sub-division is between service outputs and user outcomes. Removing a child from a child protection register is a service output,

while the child remaining safe from abuse is a user outcome.   Since the ultimate goal

is to make a difference to the user, user outcomes are the most accurate measure.

Service outputs are of value inasmuch as they are a proxy for them, that is, if we have

reliable knowledge that they will produce the desired outcome (Tilbury, forthcoming).

The limited knowledge base of social work again presents difficulties since it means

that, in many of the most challenging cases, we not *checking* whether accepted

methods have been implemented but *testing* whether they have had the intended

effect.   Despite the greater value of user outcomes, the current set of performance

indicators contain far more service outputs than user outcomes (Boyne *et al*, 2002).

The reasons for this appear to be a mixture of theoretical and practical.

At the most theoretical level, there is a debate about what can be observed.

Historically, social work has featured a debate between those wanting a scientific

approach, developing formal, explanatory theories to underpin practice, and those

arguing that understanding and helping people requires the use of our empathic and

intuitive skills (Munro, 1998). A major feature of this dispute was whether or not the

significant details of social work could be described. Positivists claimed that only

behavioural evidence was acceptable in scientific study whereas their opponents

believed that mental states, people's wishes, feelings and beliefs, were essential in

understanding them. In some respects, the criticisms of the performance indicators

have echoes of this classic (but now obsolete) argument between humanists and

positivists. They are faulted for measuring quantity rather than quality, and for

focusing on easily recorded data of marginal significance. However, I suspect that

practical constraints rather than the lingering influence of behaviourism have been the

main driving force in the choice of indicators. The speed with which the whole

system had to be developed put pressure on to select the data that were the easiest and

the cheapest to collect. Monitoring the completion of assessment forms is far simpler than judging how fully and accurately they have been completed. There will also be a high level of agreement between people who measure the completion rate (a high level of reliability), whereas it takes more research and training to develop a reliable measure of quality.

The tendency of auditors to opt for indicators that have high reliability but questionable validity has been noted as a general criticism of the audit process in the public sector: 'the reliability of measures has been emphasised at the expense of their usefulness' Pallot (199, p.45). The poorly developed theoretical base of social work, however, has compounded the difficulties of finding practical, reliable, and valid measures of the quality of practice.

The poor validity means that it is difficult to interpret their significance: what exactly does a particular score on an indicator tell us about the service to the user? The Audit Commission have drawn attention to this problem in the Annual Report (2002, p.11). Using the example of the number of re-registrations on the child protection register, a number of alternative explanations are offered. The Commission acknowledges this ambiguity as a defect in the current indicators and sees the need for making indicators more sensitive. Their reservations, however, seem to be ignored when the scores are being used for political purposes in, for instance, the performance league tables.

Perverse effects: There is considerable anecdotal evidence that indicators are having a perverse effect on practice, with a concern for meeting government targets overriding a concern for the welfare of users. There seems to be a fundamental logical fallacy underlying the use of service outputs as indicators. If we take the indicators relating to secure childhood attachments as an example, the reasoning

behind their creation takes the form: 'if social workers are aiming to ensure secure attachments then they will try to minimise changes of placement'. But the audit process, which monitors indicators only, appears to assume the reverse will also be true: 'if social workers try to minimise changes of placement then they will improve the security of the children's attachments'. The first statement is of the logical form: 'if X then Y' and the second is 'if Y then X', and this is not a valid inference from the first. The Audit Commission seem to assume that the causal relationship between secure attachments and stable placements is a two way process but this is an empirical claim which may or may not be true. Logically, one cannot infer 'if Y then X'; there are many other ways that social workers can achieve Y, reducing placement changes, without addressing the issue of attachments. The anecdotes about perverse effects all centre on this issue. Staff are said to be finding ways to score high on the indicators, irrespective of the impact on the user. Placement changes can be reduced, for instance, but refusing to move a child even when there is clear evidence that the relationship with the foster carers has broken down and the child wishes to move – a good score on the indicator can be bought at high emotional cost to the child and the carers.

Establishing standards of good practice: good practice is that which is most likely to lead to the desired outcomes for users in the most economic, efficient, and ethical way. Standards are needed to interpret the evidence on performance indicators: what counts as good or bad performance? The issue is particularly problematic in social work because of the weak knowledge base. There are two main sources to draw on: empirical research and professional wisdom. Evidence from research is limited, although growing, encouraged by the government's endorsement of evidence-based practice and the establishment of the Social Care Institute for Excellence. The

shortage of good quality research makes the second source - professional wisdom – of crucial importance. However, as mentioned earlier, social work incorporates a number of rival approaches and there is no strong professional consensus on good practice. Moreover, empirical research has revealed that in social work, as in medicine and psychology, the wisdom acquired through practice is seriously fallible. Just as controlled trials in medicine have revealed that many of the treatments confidently believed to be effective were, in fact, neutral or positively harmful (Meehl, 1986) so trials in social work showed that professionals' confidence in their own achievements was fundamentally inaccurate. In the 1960s in the USA, the profession's self confidence was high but, to the consternation of practitioners, the trials failed to find evidence that their work was the expected effects:

> Lack of effectiveness appears to be the rule rather than the exception across several categories of clients, problems, situations and types of casework (Fischer, 1973, p.19).

Given their provenance, therefore, it is essential to regard current standards of good practice as, at best, informed guesses that need to be evaluated.

The need for more evaluative studies is recognised by every major actor in this area. People within the profession have long been arguing that it is essential for professional development; the government is committed to evidence-based policy and practice; the audit system includes the goal of measuring effectiveness. But to what extent can the current audit and inspection systems meet the need?

Evaluation of social work interventions poses many problems for researchers. Not only are there the problems, discussed earlier, of developing valid and reliable measures of key variables of human behaviour and mental states but also the impact of interventions on user outcomes is difficult to ascertain. Human behaviour is

complex and, for any user, the outcome is influenced by many factors other than the social work input. Research designs such as controlled trials or large-scale correlation studies are needed to tease out the specific influence of any one variable.

Another difficulty for researchers is that social work goals are often long term so studies need to go beyond the snapshot of practice obtained in a typical audit. Ideally, there is a case for establishing very long-term outcomes, particularly in relation to children, where actions taken now are intended to improve their outcomes in adult life. But there is an even more pressing case for medium term follow-ups, for measuring user outcomes that fall somewhere between the specific and immediate service outputs and the government's overall long-term objectives. If we take children in public care as an example, the current system records contemporary data about the care they are receiving that are assumed to correlate with better outcomes. It would be possible to formulate some later outcomes that would indicate both success and failure of the care: referrals for medical or psychiatric treatments, for example, or some measure of their sense of well-being. Evaluations of this type would not only give valuable information about whether the prescribed standards of good practice led to better outcomes but would also help to identify if staff were trying to achieve good scores on the indicators by unintended, and potentially unhelpful, means. A child who was being kept in a placement primarily to help the authority keep its target on placement changes would possibly reveal signs of the distress this was causing.

The importance of relying on more than an immediate snapshot of outcome is illustrated by a study of an agency in New York State that re-habilitated children in foster care with their birth parents. Initially, the return home went well but the

researchers found a significant number of relapses six months to a year later (Mordock, 1997).

The question of how much the audit system can make a reliable judgement on effectiveness depends on the degree to which they adopt research methodology in collecting and interpreting data. In this respect, the USA is setting an interesting example, having recognised the deficiencies of the traditional audit system and introducing legislation on federal funding that sets out more rigorous auditing requirements for recipients. The Government Performance and Results Act (GPRA) 1993 mandated that federal agencies establish standards for measuring their performance and effectiveness through the measurement of outcomes (not outputs). The rationale for the change is:

> Traditionally, federal agencies have used the amount of money directed towards their programs, or the level of staff deployed, or even the number of tasks completed as some of the measures of their performance. But … an agency that reports only these measures has not answered the defining question of whether these programs have produced real results. Today's environment is results-oriented. … a federal employment training program can report on the number of participants. That number is an output. Or it can report on the changes in the real wages of its graduates. That number is an outcome. The difference between the two measures is the key to understanding government performance in a results-oriented environment (General Accounting Office, 2003).

The implementation of this act has produced many studies of agencies' efforts to develop reliable and valid user outcomes (see www.gao.gov for examples) and triggered a substantial literature on the development of more sensitive measurements

of service inputs and outcomes (Wells & Johnson, 2001). Two major lessons have been learned in the USA. First, it takes many years to formulate reliable and economical measures of outcomes so the limitations of the UK system are not unusual at an early stage. Secondly, successful agencies began by involving their stakeholders in determining goals and priorities. This included not just central and local government but agency staff, interest groups, and the public (General Accounting Office, 2003). This contrasts with the UK experience where the public have been little consulted and front line workers complain that the system has been imposed on them (Audit Commission, 2002, Section 3). Cultural and structural differences mean that few of the American examples can be directly transferred to the UK but, since they have started from a similar analysis of the problem, their methods are worth studying.

The impact on practice

The development of a system for making social work practice accountable has had a pervasive impact on practice, some of the effects seem desirable, some undesirable, but, for the most part, their precise influence is not clearly understood. The nature of the impact reflects the reasons for the expansion of audit: a mixture of political, economic and social factors.

At a political level, the indicators have become important because they are used by the government as a major source of evidence about a SSD's performance. As intended, they are the measures by which the public service is held accountable. But the way a social service department is held accountable nowadays is significantly more punitive than in the pre-audit days. Previously, inspections by the Social Work Service would result in a report, advising a department on where and how it could improve. This was essentially a peer review, with fellow professionals appraising the

work and it would rarely be read by outsiders. Now, the findings of joint reviews and performance on indicators are widely publicised, not least in the new league tables for local authorities which receive coverage in the national media and 'name and shame' those performing badly while giving up to three stars to those doing well (Cutler & Waine, 2003). Poor performance, therefore, results in a more critical response and from a wider audience.

Economically, performance on the indicators matters because, increasingly, the government is linking them to funding. With the Quality Protects Initiative, for example, in relation to Children's Services, the continued allocation of money is tightly linked to specific indicators.

Thirdly, the indicators have assumed increasing importance because of society's heightened concern with risk. Social services deal with a number of areas of risk and have been harshly criticised by the government, the media, and the public when they appear to have failed in their duty – when a child is killed by a parent, when a person with mental illness in the community is violent, when an elderly person dies alone and is undiscovered for weeks. The strength of public criticism when tragedies occur has meant that the initial concern with risk to members of the public has been augmented with concern with risk to the agency. As research by Hood et al (2000) has shown, public sector services are taking steps to protect themselves from criticism. The public desire for absolute safety is not feasible; the circumstances in which these human tragedies occur are too imperfectly understood to be predicted and prevented with certainty. One way of transferring or reducing risk to the agency is to engage in 'blame prevention engineering' Hood et al (2000), one strategy of which is 'protocolization': introducing more and more formal procedures to guide practice so that they create a 'correct' way to deal with a case. Then, if a

tragedy occurs, the agency can claim the defence of 'due diligence' and show that their employees followed the correct procedures (although they did not lead to the correct outcome in terms of averting the tragedy). The success of this defensive strategy can be seen in child protection where the inquiry into the death of a child by carers concentrates more on whether the procedures were properly followed than whether the professionals made accurate assessments or decisions (Reder & Duncan, 1999). Even when the substantive content of practice is criticised, the blame tends not to be assigned to the agency but to the individual professional (sometimes including the immediate supervisor). If such a defensive regime is allowed to persist and flourish then they are real dangers of the service to users (e.g. to the children in need of protection) being severely damaged (Munro, forthcoming).

> The audit society is a society that endangers itself because it invests heavily in shallow rituals of verification at the expense of other forms of organizational intelligence (Power, 1997, p.123).

A final dimension to consider is the impact of the audit system on staff. While most workers would share the Audit Commission's goal of improving services, there is considerable evidence of antipathy or hostility to the process. Humphry points out the contrasting perceptions of the auditors and auditees in relation to Joint Reviews, conducted by the Audit Commission in partnership with the Social Services Inspectorate:

> The Joint Review team conceptualises itself primarily as an improvement agency, as it aspires to work hand-in-hand with senior mangers to the benefit of all stakeholders … local authority staff treat Joint Reviews as an inspection agency sent to deliver a public judgement which could make or break individual careers and organizational reputations (2002, p.470).

More worrying is evidence of a slump in morale. This is evidenced both in a sharp drop in numbers wishing to enter the profession – applications to social work training courses fell by 59% between 1996 and 2001 – but also in acute problems in retaining experienced staff. Some London boroughs have vacancy rates of 40% (Douglas, 2002). Of those in post, a substantial percentage are agency workers, newly qualified, or trained overseas (desperate local authorities have been having recruitment drives in South Africa, New Zealand, and Australia). The severity of the problem was stressed by Denise Platt, the Chair of the SSI, in her 11th annual report:

> Recruitment and retention of appropriate staff is the most critical issue that faces social case services in all sectors (SSI, 2002).

The problem is experienced most acutely with foster carers and field social workers. The government has become very concerned by this and launched a major recruitment drive for social work in October 2001 but the results so far are disappointing; the decline in applications has been halted but only an 8% increase was achieved in 2002.   The Audit Commission itself has conducted a study of why staff leave and concluded that most are leaving because of push not pull factors (2002, p.3). Their analysis identified six main factors that underpin the decision to leave, all of which can be linked, to some degree, to the managerial and audit changes of recent years:

- the sense of being overwhelmed by bureaucracy, paperwork and targets;
- insufficient resources, leading to unmanageable workloads;
- a lack of autonomy;
- feeling undervalued by Government, managers and the public;
- pay that is not 'felt fair'; and

- a change agenda that feels imposed and irrelevant (2002, Section 3).

To some extent, the audit system is not a cause but a symptom of what is essentially a social change. Professionals are given autonomy when the government and the public trust them to perform well. Auditing is introduced when that trust is lost and professionals are asked to make their practice transparent and accountable. Society's increasing distrust of social workers is part of a far wider process affecting all professionals and officials. The 2002 Reith lectures on BBC radio, given by Onora O'Neill, dealt with the crisis in trust. O'Neill questioned whether there was any evidence that professionals were becoming less trustworthy but argued that there is a growing culture of suspicion. She suggests that the culture of accountability being created because of this may actually damage trust rather than support it:

> Plants don't flourish when we pull them up too often to check how their roots are growing: political institutional and professional life too may not ge well if we constantly uproot them to demonstrate that everything is transparent and trustworthy (www.bbc.co.uk/radio 4/reith2002/lecture 1).

Public suspicion and distrust cause particular distress because so many staff join the public sector for altruistic reasons. The Audit Commission's study of recruitment and retention found that the biggest reason for joining was to make a difference for service users and local communities (2002, p.13). A level of inspection that feels more like police surveillance devalues and undermines the vocational nature of the work. The bureaucratisation of social work, if left unchecked, is likely to attract a significantly different group of staff in the future, people less interested in relating closely with individual users but willing to deal with people as types and apply standard protocols to assessing and meeting needs.

Conclusion

Social work is a profession with many problems. The most fundamental relate to increasing our knowledge about how to help people and ensuring this knowledge is used most effectively. Social work also has serious problems in adapting to the changes in public sector culture. There is no question of returning to the degree of professional autonomy and privacy enjoyed in the 1970s. The demands for transparency and accountability have to be recognised as legitimate and this necessitates far-reaching developments.

Both sets of problems have some shared characteristics and so, prima facie, they may have shared solutions. Both require social workers to articulate the underlying principles of their work so that outsiders can understand what they are doing and with what effect. Both are concerned with improving outcomes for users. Since the profession has been struggling with these problems for decades with limited success, credit must be given to the Audit Commission and the SSI for their achievements so far. The existing systems of audit and inspection should, however, be seen as first drafts rather than completed pieces of work, requiring continual critique and improvement. This article has highlighted several issues of concern.

The adequacy of the descriptive framework provided by performance indicators and standards has been questioned by many. In particular, the emphasis on data that is easy to collect has been at the expense of the more complex aspects of human existence so that outputs are measured more by service outputs than user outcomes. There has also been insufficient discussion of the theoretical basis for deciding which aspects of practice are significant enough to be worth recording. There has been much criticism of the way it leaves out substantial aspects of practice that social workers consider are causally important: the skills needed to relate to,

understand, and work with people. Audit creates a paradoxical experience for practitioners. Their work is now subject to closer monitoring and judging than ever before but surveillance is directed at the paperwork attached to the work, not at the intricacies of their actual practice with people. Indeed, for many, the most difficult aspects of their work and where they would most appreciate input from their seniors – in the specific details of working with human beings – is now getting less attention than before. Supervision for most has ceased to address professional practice issues but has become a check on whether procedures have been followed (Rushton and Nathan, 1996).

The rigid framework is also problematic in reducing the scope for discretion. It would be impossible to defend the degree of discretion that social workers enjoyed in the past; it permitted an unacceptable level of variation based on individual workers' biases and prejudices. However, the current system can be faulted for going to the other extreme of trying to remove discretion from a service where some degree of it is essential if social work is to achieve its aim of being a *personal* social service, perceiving and responding to the individual needs and circumstances of users.

The audit process is in danger of creating an increasingly closed and defensive system, where people's energies are directed towards meeting official targets that are limited and only marginally related to the quality of outcomes for users. Such a state of affairs would not be so harmful if we were working in an area with an established body of knowledge and clear ideas about what needed to be done. This is far from being the case. Social work needs an open system in which innovation, experiment, and good quality evaluation is encouraged. The government shows awareness of this need in its 'Best Value' policy that puts a stronger emphasis on change. But, at the

same time, it is restricting the scope any social services department has to deviate from the rigid framework of targets and measures.

The whole question of improving social services is thrown into doubt by the current, acute problems of recruiting and retaining staff. Current political efforts to improve services seem to be inadvertently driving away the people needed to implement improvements. This trend has to be reversed if any progress is to be made.

The future looks uncertain. The pessimistic picture is of a service becoming increasingly formalised and strait-jacketed, focused on service outputs that give little information about the impact on users. The optimistic picture is that the government's concern to improve efficiency and effectiveness coincides with the profession's goal of improving its knowledge base; sufficient resources are given to using the knowledge and skills of researchers to construct more reliable and valid measures of performance and an audit system is created that meets the needs of accountants and also furthers our understanding of what works.

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