

# **An Atlantic Canada Perspective on Social Audit: Why do Cooperatives Embrace the Theory but not the Practice?**

by  
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## **Abstract**

This paper considers the implications for a cooperative which does not undertake to complete a social audit even though it embraces the theory. We show that some cooperatives have commenced work but have failed to complete the audit or failed to implement audit recommendations. We show that for the most part cooperatives have not recognized the cooperative advantage that undertaking a social audit provides. We analyze the reasons that are given and find that financial and time constraints, the fact that few models exist here in Atlantic Canada, lack of a well-defined methodology and a lack of commitment by management and volunteers, combine to present barriers to completing the process. We compare a cooperative and a credit union which have been directed by their membership to undertake a social audit. We draw conclusions as to the validity of the theory and the difficulties of the practice of social audit. We show that evaluating the performance of the cooperatives as it relates to its membership and civil society should not be left uncompleted.