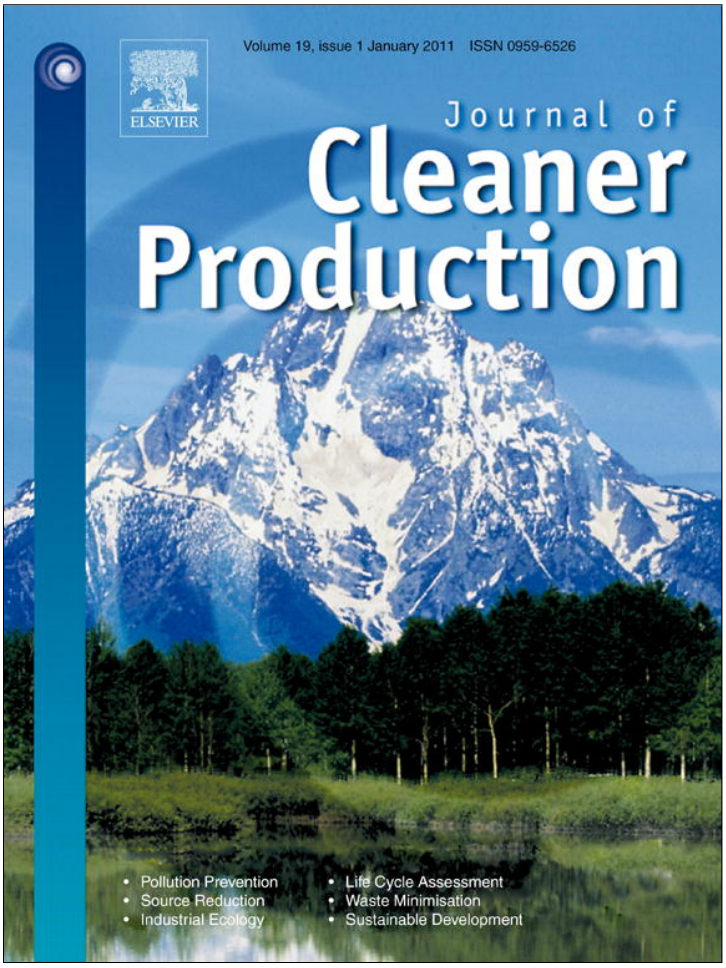
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Corporate social responsibility, mining and "audit culture"

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A B S T R A C T

This article engages internal organizational aspects of 'accountability' for corporate social responsibility (CSR) in mining by challenging the current 'audit culture'. Audits offer a tool through which to shape and regulate corporate social performance (CSP). Where audits have limited value is in their ability to stimulate internal engagement around social and organizational norms and principles, as the process relies on auditors to generate performance data against pre-selected indicators. Data is then utilized to produce a measure of risk or effectiveness through which to demonstrate compliance. Focusing on the internal organizational aspects of accountability and the processes, mechanisms and methodologies used to establish critical reflection, three alternatives within the current audit regime are presented. These forms of 'new accounting' stand in contrast to conventional auditing, as their focus is on building cross-functional connections and collaborative internal relationships that are based on dialogue and mutual exchange about the problems and possibilities of CSR implementation.

1. Introduction

This article explores how an expanded approach to internal accountability for corporate social responsibility (CSR) can better manage social performance in the mining industry. This topic is engaged through the lens of the current "audit culture" (Power, 2003a), which has emerged as a dominant feature of the mining industry's approach to CSR (Macintyre et al., 2008). With its emphasis on rational analytics, audit culture sits in contrast to the increasing emphasis being placed on accountability's more relational and interactional aspects (Newman, 2004). These tensions offer a productive space for reform and an opportunity to strengthen accountability processes to maximize their influence on CSR performance in mining.

Accounting for CSR and sustainability is characterized by some scholars as a "technology of modernity" (Gray, 2010: 58), where auditors employ largely checklist methods to create CSR accounts that justify corporate actions (Zadek et al., 2004). As part of these more instrumentalist processes, operational-level personnel tend to become *subjects of* rather than *participants in* deliberations about the challenges of CSR and the possibilities for improved social performance in their particular context. As a result, inherent organizational knowledge of CSR is constrained by the audit process and the opportunity for critical reflection stifled, effectively limiting 'operationalization' of CSR on the ground. The development of operational-level knowledge generated through internal engagement and dialogue is a crucial component for challenging industry's current audit culture and expanding its approach to accountability. This article locates this work within the broad terrain of the emerging "new accounting" paradigm (Gray, 2002: 688), which opens up possibilities for diverse methods and cross-functional connections inside the organizational domain. This article examines how new and emergent approaches can advance interactional and relational modes of accountability in mining. Integration of knowledge and collaborative internal relationships that are based on dialogue and mutual exchange about the problems and possibilities of CSR implementation are essential for the new accounting paradigm (Nijhof et al., 2006; Preuss, 2010).

Parker (2002) argues that there is room to reinvent the corporate self-regulatory space for improved corporate social performance, often seen as a function of the articulation between a given social issue and the company's response (Husted, 2000). This issue-contingent model of social performance encourages an approach to CSR that balances 'particular' behaviors in 'particular' contexts with global norms and expectations. Tensions between the universal and 'particular' play out in debates about CSR in several ways (Muller, 2006); not least of which is whether the accountability agenda should take as its starting point the goal of aligning with global perspectives (Spence, 2009), or privileging local context, relationships and lived experience (Macintyre et al., 2008). This article

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advocates accountability processes that encourage the active involvement of operational-level personnel in deliberations about the dilemmas of applying global norms in local mining contexts.

This discussion is nested within broader debates about CSR, a concept that has received increasing attention. The notion of CSR has undergone a series of revisions, whereby the component terminology is separated, redefined and reconfigured to produce a variety of normative statements outlining the responsibilities of business. Such statements reflect the amalgam of principles and expectations that have proliferated as a result of debates about CSR and sustainable development (SD). In mining, these debates centre on themes such as health and safety, employee well-being, environmental impact, land access and acquisition, social and community development, indigenous peoples, human rights, gender and conflict management, amongst a myriad of others (*c.f.* Bebbington et al., 2008; Jenkins and Yakovleva, 2006; O'Faircheallaigh and Ali, 2007). For these reasons, CSR and SD offer several challenges both in terms of conceptualization and implementation. Attempts by the mining industry to apply SD principles in practice remain the subject of much debate, with little agreement as to whether mining can ever be compatible with a sustainability agenda (Fitzpatrick et al., 2011). Scholars such as Whitmore (2006) remain critical of sustainable mining initiatives, arguing that the mining industry's attempt to "greenwash itself as a new, improved, sustainable industry" (p. 313) has not been substantiated by any meaningful change in activities or ambition. In light of these tensions, accountability for social performance in mining becomes pivotal.

Notions of SD were first embedded in mining-related government and business policy frameworks, codes of practice and management guidelines more than a decade ago (Hilson and Murck, 2000). Since this time, there has been an increasing emphasis on implementation in mining, including the modes and methods that best enable companies to move from CSR and SD policy to practice. A plethora of standards and 'guidance notes' on all manner of CSR topics has been released by numerous global institutions, including the International Council on Mining and Metals' Sustainable Development Principles (ICMM, 2003), the International Finance Corporation's (IFC) Performance Standards on Social and Environmental Sustainability (IFC, 2006), and the World Resources Institute's Guidebook on Engaging Communities in Extractive and Infrastructure Projects (WRI, 2009). A particular case highlighting a more intense focus on implementation is the three-year extension in 2008 by the United Nations (UN) Human Rights Council of the mandate of the Special Representative of the Secretary-General on Business and Human Rights, who has engaged extensively with extractive industries, in order to 'operationalize' the *Protect Respect Remedy* framework that clarifies business responsibilities in relation to human rights (Ruggie, 2008), a key aspect of CSR in mining (O'Faircheallaigh and Ali, 2007). The ensuing *Guiding Principles on Business and Human Rights* (Ruggie, 2011) were endorsed by the UN Human Rights Council and outline how States and businesses should implement the original framework in order to better manage business and human rights challenges.

In responding to this increasing emphasis on CSR implementation, this article engages with the idea of accountability as a relational process that encourages cross-functional connections and collaborative internal relationships for improved accountability. This represents a shift away from a transactional mode of accountability as embodied in mining's current audit culture. As part of supporting such a shift, it is essential that scholars contribute to the (re-)conceptualizing of social accountability. As such, in the first half of this article we examine the notion of 'accountability' including its interaction with the notion of risk, before defining our vision of a more dialogic mode of accountability in the internal domain. This provides the foundation for a range of methods and approaches which are both practical and practice changing. Several methods for operationalizing internal dialogic accountability for CSR are provided, focusing on the application of qualitative methodologies in the audit space.

2. Accountability as concept and principle

Accountability is a broad and highly contested concept (Bovens, 2007; Kearns, 1994; Mulgan, 2000; Sinclair, 1995). In its most narrow and familiar sense, accountability refers to a process of regulatory compliance to a higher authority through explicit standards of performance, typically enforced through enhanced monitoring and disclosure regimes and sanctions for non-compliance (Jos and Tompkins, 2004; Kearns, 1994). This understanding of accountability has emerged primarily from accountancy-based literature, where accounts on the financial performance of an organization are provided to shareholders through scheduled audit and reporting practices (Unerman et al., 2007). However, recent discussions around accountability demonstrate an observable shift in the scope, meaning and application of the term.

'Accountability' as a construct has seen increased application in fields as diverse as business ethics, development and international aid, governance and public administration, resource management and civil society. A common theme among these broader applications is a growing appreciation for the relational context within which responsibilities and obligations develop, and how they are reinforced (Newman, 2004; Painter-Morland, 2006). For example, Roberts (1996: 52) highlights the "socialising" aspects of accountability which frequently occur through interdependent relationships, mutual understandings and informal processes. In this sense, accountability is an interactive concept where relationships among multiple actors are negotiated, reproduced and reinforced to create a continually evolving "system of reciprocal rights and obligations" (Dixon et al., 2006: 407). This approach reflects a broader set of principles, as elucidated in Alan Wolfe's *Whose Keeper: Social Science and Moral Obligation* (1989), stating that social systems have embedded within them a series of internalized norms about our responsibilities to and for others. Through this lens, the need for social and interactional processes that encourage reciprocal relations within the internal organizational domain becomes obvious.

In order to better understand the multifaceted nature of accountability, a number of scholars have sought to track the directionality of accountability relationships through the use of spatial metaphors (Corbett, 1996; Fox, 2007; O'Donnell, 1994; Ritchie and Richardson, 2000; Scott, 2000). Traditional definitions of accountability have, for example, been premised on an 'upwards' flow of accountability to 'external' social agents through formalized reporting procedures (Sinclair, 1995). Recent scholarly debate has expanded the scope of accountability to incorporate 'downward' commitments to lower-level institutions or groups, and 'lateral' or 'internal' accountabilities to stakeholders that are situated inside an organizational setting (Ospina et al., 2002; Ebrahim, 2003; Christensen and Ebrahim, 2006; Kilby, 2006). In tracking the directionality of accountability, the concept can be re-imagined as an expression of the complex interrelationships and mutual dependencies between a single organization and its many stakeholders (Lozano, 2004). Acknowledging these relationships can open up a discursive space to move beyond the simple provision of verification and auditing, toward engaging accountability's dialogic potential for shared reflection and learning. In this paper, we engage with alternative conceptualizations of the directionality of principle-practice accountability relationships. By doing this, the 'internal/bottom-up' element to accountability becomes an explicit focal point, which has not previously been a prominent feature in debates about accountability, as the emphasis has been more top-down and external. Fig. 1

Generally speaking, internal organizational processes of accountability continue to be obscured within scholarly debates about CSR in mining (Ballard and Banks, 2003; Kemp, 2010a; Slack, 2011). The emphasis on external stakeholders within CSR discourse in mining has been successful in requiring processes such as social baseline and impact assessment (SIA), cultural heritage assessment and human rights due diligence as standard components of CSR and associated self-regulatory systems in mining. However, these processes do not necessarily encourage operations to consider internal dynamics (for SIA, *cf.* Kemp, 2011) such as values, beliefs, assumptions and ingrained organizational 'habits' and, in turn, how those factors enable and/or constrain operational-level responses to issues *insitu*.

Such constraining factors to social performance in mining can include, *inter alia*, failure to allocate adequate resources to CSR, lack of communicative leadership at the highest levels of the organization or inadequate community development skills at the practitioner level (Kemp, 2010b). CSR logic is often poorly integrated into corporate planning frameworks and management systems. For example, project and production targets often dominate at the expense of adequate time for community consultation. This can see projects pushed through before communities are able to meaningfully engage with developers and to prepare for the significant economic, social and environmental changes that come with mining. Meanwhile, the operational reality and focus on "getting on with the job" leaves little space for engaging in reflective processes (Cragg and Greenbaum, 2002: 326). Despite these failings, there remains considerable scope for companies to improve their social performance. One way to encourage a move away from overly instrumental, calculative and rational practice is to challenge the current audit culture which, through its pervasiveness in industry self-regulatory approaches, constrains organizational introspection and the development of dialogical accountability.

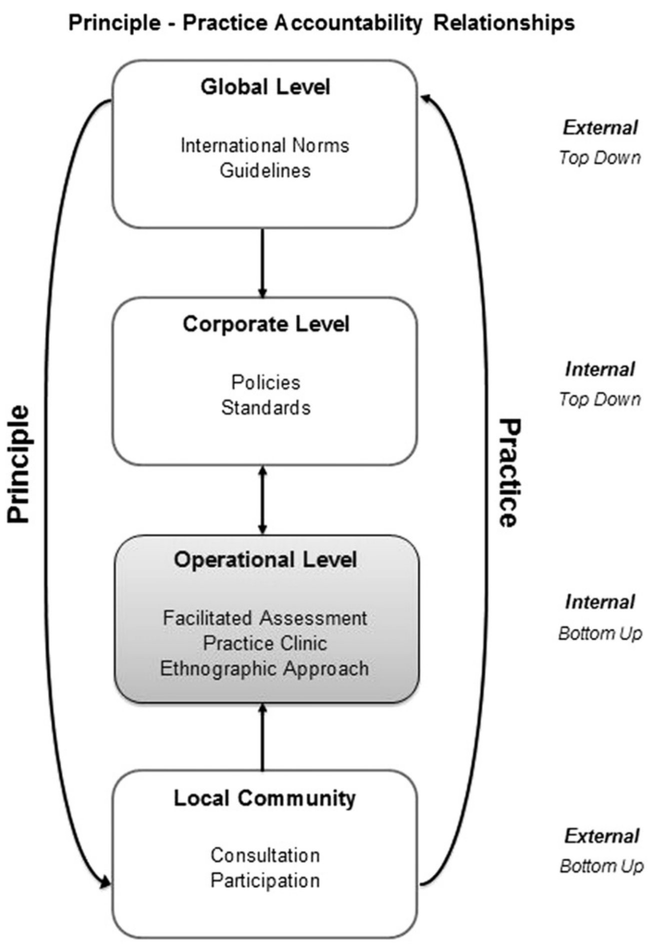

Fig. 1. Principle – practice accountability relationships.

Prior to exploring methods that move toward a dialogical approach to accountability, there is one further aspect of CSR in mining that needs to be engaged: the notion of 'risk'. This concept currently sits at the very heart of the industry's approach to CSR, accountability and social auditing. It is the dominance of this notion that needs to be challenged for a more relational and dialogically-orientated form of "new accounting" (Gray, 2002: 688) to emerge.

3. The dominance of risk-led practice in mining

Since the 1990s, issues of risk have become a central organizing principle for government and industry strategists. In his seminal work, Ulrich Beck (1992) goes so far as to suggest that a "risk society" has emerged, where considerations of risk have become an intrinsic part of everyday life. Processes for monitoring, assessing and managing risk are increasingly embedded into organizational rationales and structures. Rather than attributing the dominance of risk discourse to any sort of quantitative increase in the amount of danger in society, Beck argues that the explanation lies in a fundamental transformation in the nature of risk itself. Where industrial societies were once characterized by production-type risks, the ongoing process of modernization has introduced new complexities around the types of risk that institutions may encounter. More specifically, the emergence of increasingly complex and intangible risks that are no longer contained by time or spatial boundaries has raised unique dilemmas for institutions in regards to prediction, mitigation and insurance. This shift in conceptualizations of risk has resulted in an increased awareness of risk and a proliferation of strategies aimed at identifying, calculating and managing contingencies.

The private sector has experienced a similar preoccupation with the discourse of risk (Kermisch, 2010). In mining, risk-management procedures have become permanent fixtures in corporate and site-level operations. Given the extractive nature of the minerals sector, risks have tended to be conceptualized as being predictable and manageable, with a definable 'production-based' dimension (Castilhos et al., 2006; Godoy and Dimitrakopoulos, 2004), particularly in relation to human (Chen et al., 2001; Grätz, 2003) and physical capital. While the growth of CSR discourse in the mining sector has advocated more extensive and meaningful stakeholder engagement, corporate management systems have tended to frame stakeholders as an external 'risk' that needs to be managed (Power, 2003b). Management procedures that are established to respond to such risks are typically defined by a structured approach to regulating uncertainty through the systematic identification of areas of hidden vulnerability for the enterprise, in conjunction with the development of strategies to mitigate these weaknesses. These highly rationalized and mechanistic procedures are designed to safeguard the company by minimizing disruption, loss or damage to corporate reputation or business operations. The role of auditing in this context has been limited to ensuring that obvious risks associated with non-compliance or poor public image are curtailed in timely and cost-effective ways.

An obvious downside to this style of risk-led practice is its tendency to overshadow other relevant and similarly critical processes, including engagement and dialogue for the purposes of understanding social context and stakeholder perspectives, and interplays between the external and organizational domain. The 'measure and calculate' approach to risk management methodologies, for instance, tends to foster conservatism in the company, thereby limiting exposure to uncertain operating environments and the use of qualitative and dialogic methodologies with internal and external stakeholders. These constraints prove problematic for the social space, where it is an ongoing commitment to building knowledge and understanding that serves to reduce risk. A risk orientation limits the potential to open up the discursive space for critical reflection on learning opportunities or re-imagination of practice alternatives. Notwithstanding that there are sound ethical reasons for moving away from a risk orientation, it is not surprising that it has such a hold over how CSR is represented organizationally given that its bottom-line appeal would seem to shore up power for vulnerable 'cost centres' like CSR.

4. Dialogic accountability in the internal domain

We examine several options for operationalizing CSR by highlighting the potential for increasing the application of qualitative and dialogic methodologies in the audit space. Several authors have argued that such qualitative methodologies have much to offer the advancement of social accountability in mining (*cf.* Boele and Kemp, 2005; Macintyre et al., 2008). Cooper and Owen (2007) point to the work of Roberts (1991, 1996, 2003), who emphasizes the range of possibilities for accountability using a dialogic approach. Roberts draws on Senge (1990) to distinguish between two types of discourse – discussion and dialogue:

> In a discussion, decisions are made. In a dialogue complex issues are explored. When a team must reach agreement and decisions must be taken, some discussion is needed. On the basis of a commonly agreed analysis, alternative views need to be weighed and a preferred view selected (which may be one of the original alternatives or a new view that emerges from the discussion). When they are productive, discussions converge on a conclusion or course of action. On the other hand, dialogues are diverging; they do not seek agreement, but a richer grasp of complex issues (Senge, 1990: 247).

Roberts (1996: 59) concludes that "dialogue as a process and practice of accountability" has the potential to "restore the balance" such that the instrumental pursuit of power and profit cannot be undertaken "without regard to the wider social or environmental consequences of the pursuit of such interests" (as cited in Cooper and Owen, 2007: 652). Roberts (2003) maintains that power is one of the main obstacles to 'dialogue for accountability', suggesting that dialogue is impossible where hierarchical power exists. We do not seek to establish ideal conditions for dialogue in the Habermas (1984) sense. Rather, an incremental movement *toward* dialogue and discussion in the audit space is preferred. We suggest forums and processes for managers and employees to present their views, build understanding and challenge the status quo such that new corporate responses and courses of action can be forged. In this sense, and in line with Macintyre et al. (2008), CSR is considered as a space for reform where the worst excesses of the audit culture are mitigated so that accountability's democratic and emancipatory potential can gain ground. Seen in this light, auditing becomes an opportunity to genuinely engage, rather than obfuscate, challenging narratives and counter-arguments to the various forms of corporate power (Gray, 2010; Spence, 2009).

To this point, conceptual links have been established between CSR, accountability and auditing, highlighting 'internal accountability' as our central concern and, beyond that, its relationship with conceptions of 'risk'. The next section provides a brief overview of mining and social auditing by drawing on empirical research undertaken by the authors as part of a discrete project which sought to identify and document current trends in corporate assessment of site-level social performance in the mining industry. Following this, specific mechanisms and methods for forging alternatives within the audit space are offered.

5. Mining and social auditing: conversations with industry

Cooper and Owen (2007) suggest that there has been no meaningful reform to corporate governance designed to extend stakeholder accountability and facilitate action. However, findings from research undertaken by the authors indicate that in mining, reform in self-regulatory processes is underway. For this article, the authors utilize a combination of data sources and methods to arrive at findings and conclusions. In this section, we discuss the preliminary results of a recent study on internal barriers to the implementation of corporate-level CSR standards at the operations level. The study undertook a wide ranging desktop review including both internal and publically available corporate documents to understand current approaches to social accountability. In a latter section, the authors draw on collective first-hand professional engagement with industry around the development, planning and implementation of corporate change processes relating to social accountability.

The study engaged a total of 16 participants using a semi-structured qualitative interview framed as a 'strategic conversation'. Interviews were conducted via the telephone in English language and were approximately 1 h in duration. Of the 16 participants, 11 were corporate-level senior representatives from nine global mining companies, in addition to one representative from an international industry organization and a further four interviews with stakeholders from academia and NGOs who have engaged closely with the mining industry on these issues. Our findings are presented around three main themes: (i) focus and objectives of the audit system; (ii) style and approach of the audit process; and (iii) deployment issues.

Our engagement with the sector confirms that the mining industry has developed a range of self-regulatory mechanisms and processes for CSR, which are applied individually or in conjunction with other companies and organizations. They range from industry-level processes and structures, such as the suite of standards and guidance notes developed by the global mining industry's peak body, the International Council on Mining and Metals (ICMM) through to internal company mechanisms that seek to account for the social and ethical performance of individual projects and operations, such as internal corporate-level audits conducted by corporate-level personnel or third parties. Through such processes, mining companies are attempting to reform their approach to CSR by interpreting universal norms as organizational principles in ways that will prospectively guide, and result in, improved social performance at the operational level. While senior corporate-level representatives are often removed from operational practice, their attitude toward engagement and their approach to interpreting emerging CSR standards and principles is understood as having a pronounced impact upon the parameters and structures experienced by operations-level personnel. Further research will be important to capture the perspectives of operational-level personnel on this issue.

5.1. Focus and objectives

Company personnel report that improved social performance is a key and common objective of their corporate-level audit program for CSR. Respondents confirmed that while internal standards and systems were developed with external schemes in mind, the primary focus of corporate-level audit processes is site-level social performance improvement, rather than external accountability. This is in contrast to audit processes associated with sustainability reports and external certification schemes, which focus on establishing the public credibility of those documents and, by extension, the general reputation of the company. Non-industry interviewees accept that corporate-level audit programs prioritize internal change because they typically understand that unless organizational change is achieved, an 'operationalized' CSR will prove elusive. All four non-industry interviewees did suggest, however, that existing internal accountability processes could be more open and transparent.

In the main, senior managers understood the audit as primarily a risk management process, stating that audit findings should direct operational-level managers to areas requiring policy improvement or additional resources. This sits in contrast to the more dialogic orientation that is envisioned in this article. Our vision does not preclude the development of action plans and directives, but these instruments should not be imposed from 'above' or 'outside', but collaboratively configured through processes designed to empower those people responsible for implementation. There is a strong desire amongst all companies to better measure outcomes of their CSR programs and action plans, but none of the participating companies interviewed had a comprehensive, corporate-level auditing system that considered outcomes across the full range of their CSR standards.

5.2. Style and approach

Most mining companies develop corporate-level standards and then assess performance against these standards using internal and external audit processes. This approach was seen as providing breadth (through self-assessment and auditing) and depth (through focused risk-assessment). However, as most of these processes require adherence to a pre-determined protocol executed within a defined scope and tight timeframe, there is little opportunity for site-level personnel to discuss issues in depth, or to prioritize issues that they deem to be material, or that apply only to local stakeholders. In all cases, corporate-level personnel required that audit outputs specify opportunities for improvement, but they did not require operational-level engagement in this process. In summary, it appears that while there may be some opportunity for internal discussion within current audit processes, there is limited scope for dialogue as corporate offices largely pre-determine the process and the outcomes required. Interviewees were not questioned on whether alternative mechanisms outside of the audit process are available to provide input to the corporate and executive level.

Interviewees had varied opinions about whether communities should be consulted as part of the audit process. The literature has given some attention to the challenges of community participation in company engagement processes (*c.f.* Macintyre et al., 2008). Some interviewees were conscious of 'engagement fatigue' and therefore did not support consultation for a company-centric audit process on that basis. Other interviewees argued that consultation cannot be mandated, but should be negotiated between the audit team and the site. An examination of material issues and the relationship between the mine and the local community should be part of this decision. Formal criteria do not form the basis of such decisions. Even those interviewees who did not agree that communities should have consultation rights as part of audit processes were not totally closed to considering workable possibilities for community engagement and participation. While all this may seem inadequate from an industry that has made strong commitments to openness, transparency and community participation, scholars have an important role in illuminating the possibilities for incorporating more dialogic and relational processes into accountability, rather than simply critiquing the absence of democratic processes.

5.3. Deployment issues

Finally, interviewees raised a number of issues in terms of the deployment of audit processes, both in the method of conducting the audit itself, and in transferring the results into practical solutions around identified risks and practice gaps. Although there is an emphasis on compliance, several companies attempt to integrate professional development opportunities into the process, at least informally. Companies that involved staff in this way reported an increased burden for the audit/assessment team and that this aspect was frequently deprioritized for this reason. Others reported that temporal constraints limit opportunities for operational-level capacity building, although several identified a strong need to build operational-level skills and capacity to improve CSR performance.

Industry interviewees agreed on the importance of having a range of functional areas involved in audit processes beyond community relations and other CSR-related disciplines. Interviewees indicated that there were often opportunities within the audit process to sit together and discuss corporate-level requirements and to clarify expectations around performance against corporate-level and or international standards. This was considered to be a useful, albeit minor, part of the audit process. Clearly, there is some recognition that discussion and dialogue is a useful way to build knowledge for action. Interviewees also discussed a range of more practical challenges for CSR auditing, including time constraints and what is considered an 'acceptable' period of time on site for the purpose of conducting an audit. The issue of 'audit overload' was also mentioned, as mine sites are subject to numerous audit processes that are often not coordinated and are in some ways repetitive. Interviewees commented that some of these processes seem to provide greater value for external reputation than benefitting achievement of social performance on the ground.

6. Breaking the cycle: alternatives within the audit frame

In order to improve the overall function and value of auditing Boiral and Gendron (2010) argue that the underlying principles of the practice need to be revised and re-thought. They suggest a range of strategies to strengthen the utility of audit and risk assessment in the corporate realm. These strategies include re-imagining the forces that drive the auditing requirements, clarifying the ethical expectations placed upon auditors as a profession, and the need to genuinely cast auditors as independent actors, who can be regarded as categorically separate from their clients. We agree with Boiral and Gendron on the notion that auditing and professional business ethics have been too far removed from each other, and for too long. What is challenged here, however, is the presupposition that social performance could, or indeed will, see significant advancements under the auspices of greater independence. It is suggested here that internal capacities of company personnel be given greater priority, rather than focusing solely on the capacities of the independent auditor. To facilitate a deeper understanding and practical deployment of internal capacities, we envisage a space enabling professionals to engage in dialogue about the strategic content of their work, rather than to focus attention on the role of outside actors in 'delivering' ideas and recommendations for better social performance.

This over-reliance on external parties to generate performance data against pre-selected indicators is a key feature of the current auditing culture. The data generated by outside parties is then utilized to produce a measure of risk or effectiveness through which to demonstrate compliance and direct organizational behavior (Smallman, 1995; *c.f.* Cassell et al., 1997), often at the exclusion of internal parties in the deliberative or analytical phases of determining performance 'gaps' and 'risks'. The examples and methods provided in this section of the article are based on a review of emerging practices in the international development, organizational change and mining sectors. The discussion is supplemented by first-hand experience with both corporate and operational-level professionals on issues relating to the advancement and implementation of social responsibility processes in mining. In the following sections of the article, three approaches are presented as alternatives to the current regime of 'calculating' performance in the CSR space.

6.1. Facilitated self-assessment

The facilitated self-assessment process is garnering increasing attention within the minerals sector, with a small number of companies opting to supplement the traditional audit with a less conventional prelude. Rio Tinto, for example, outlines its requirements for self-managed assessments every 3 years as part of its Communities Standard (Rio Tinto, 2010). Other companies such as Newmont Mining have introduced externally-facilitated assessments against their Social Responsibility Standards as part their corporate-level social assessment framework (Newmont, 2011). Facilitated self-assessments generally involve a period of interaction between the corporate and site levels, with the former providing the latter with a facilitator to assist operational-level staff in the assessment of their own performance. The process takes it cues from a pre-determined assessment protocol. Corporate-level performance standards are set as the 'benchmark', with site-level personnel assessing their performance against them. The facilitator acts as a 'critical friend' throughout, ensuring that as they progress, the assessments are credible and undertaken within parameters of familiarity and trust.

In order to enhance the participatory nature of the process, a member of staff from the operational level is often invited to co-author the assessment report. An increasingly important aspect of the approach is for the assessor to consult with local community representatives to develop a richer sense of community thresholds, and to determine alignment with local expectations. This external perspective enables the facilitator/assessor to proceed with the self-assessment from a more informed basis, enabling them to probe, challenge and explore site-level assumptions about social performance. Consultations with community representatives provide an external perspective on corporate social performance as it applies in the local domain. These consultations and their influence over the assessment process are largely restricted by the general scope of the assessment itself, which is typically undertaken within an abbreviated timeframe.

External agents, be they consultants or corporate representatives, have an important role to play in social accountability processes. Our contention is that the broad range of skills and practices required for critical introspection can also be developed from within the internal sphere of the organization, with a measure of supplementary support being offered by external facilitators. The effectiveness of facilitation will depend on the degree to which alternative perspectives on company performance are brought to bear on the assessment process. If facilitators take a narrow view of performance, they may not foster the kind of generative discussions required to discover performance alternatives. Notwithstanding the challenges involved, we support facilitated self-assessment as an emerging trend toward greater internal reflection and capacity development, especially with respect to the conceptualization of, and response to, localized notions of 'risk'.

Critically, the facilitated assessment shifts the basis of the audit experience from being *subjects of* to being *participants in* the assessment process. The increased scope for participant involvement in the general process marks a significant shift away from the traditional approach to auditing events. Operating outside the conventional terrain of the strict audit approach opens up further possibilities for dialogue and participant exchange over the complex nature of problems and challenges at the local level. In practice, self-assessment protocols tend to be prescriptive, which inhibits the reflective potential contained in the method.

6.2. Practice clinics

Another method challenging the conventional audit frame is the 'practice clinic'. The concept of a 'clinic' suggests a small, generally locally-based or outreach service or facility that responds directly to a specific need and is designed to operate in remote and unconventional environments. Broadly speaking, the response is provided extraneous to the wider (usually medical) system. For our purposes, we are concerned primarily with the mining industry as a system, and with sites or projects as specific sub-systems. A differentiating feature of the clinic, as used here, and relative to the other methods canvassed in this article, is its overarching attention to 'care'. This is not to imply that auditors as professionals do not, or indeed should not, care about the individuals or organizations which they subject to audit. Nonetheless, it must be recognized that 'care' for personal experience is not a feature of the audit process, or captured in the frame of reference. Additionally, unlike facilitated self-assessments, practice clinics do not take as their starting point the need to document performance or measure dissonance with corporate policy or procedure, nor do they involve 'advice-giving' from expert consultants.

The process, in the first instance, aims to enable mining practitioners to reflect upon their individual and collective challenges as practitioners and 'diagnose' the challenges they face. Another difference between a practice clinic and a self-assessment is that in a clinic, corporate-level standards provide a reference point; they do not dominate the process. Drawing on their own experience and that of the facilitator, the clinic challenges practitioners to 'imagine' an approach, or a series of approaches, that is more aligned with ethical principles and moral norms, and discover pathways toward achieving that vision. Importantly, the exercise of 'imagining' puts participants in a conceptual space in which they can self-identify their own professional and organizational habits and routines and from there consider alternative practice options. The IFC's Compliance Adviser Ombudsman, for example, has conducted practice clinics in a number of mining locations on the topic of 'project-level grievance mechanisms'. While such clinics acknowledge emerging global norms, the clinic process focuses on enabling extractive industry personnel to understand their own modalities of practice and those of their organization, rather than working back from corporate standards as the starting point. Participants are empowered to 'discover' possible pathways toward improvement relative to their particular operating context and organizational circumstance.

Practice clinics are facilitated by skilled practitioners, who may be internal or external to the organization. The key skill set required is to identify ways and opportunities for encouraging dialogue and creative reasoning around sensitive, complex and particular practice dilemmas. Central to the success of the process is the establishment of trust between participants and the facilitator, in order to promote the discussion of dilemmas on a range of fronts: personal, practical, emotive, physical, cultural and so forth. Once established, facilitators are then able to probe group participants in exploring the dimensions of different practice dilemmas. After exploring the different dimensions of an agreed dilemma, the group then works collaboratively to arrive at a set of alternative practice possibilities. As a rule, the facilitation process should encourage participants to explore possibilities through dialogue with other members of the group, either through intentional conversations, or via some other physical embodiment, such as role playing. Given their historical utility as a 'mobile' or 'outreach' service, clinics can be run in a wide variety of settings.

6.3. Organizational ethnography and the audit frame

An organizational ethnographic approach to social audit and assessment is presented as a third alternative to conventional audit methods. One of the main critiques of the social audit is the rapid and pre-defined nature of the approach. Social scientists in particular have questioned the quality and accuracy of data derived from the audit model. The validity and relevance of findings are also brought into question, in large part due to the limited influence of 'context' in the forming of conclusions and recommendations. In most instances, social audit processes are scheduled in at cyclical or periodic intervals. This can be interpreted as an attempt to generate greater contextual understanding, where auditors develop a view of social performance over the course of several years. However, any suggestion that conventional audit methods build depth of understanding should be countered because, while there are opportunities to repeat the audit process in the same context several times over, auditors remain confined to recording performance data through short surface-level visits. Conventional approaches also require auditors to respond to protocols that define issues of general concern, rather than enabling auditors to focus on other issues that might be of greater concern in particular contexts. These characteristics limit the potential for understanding organisational 'culture' and its influence over day-to-day practice.

The two methods presented earlier – facilitated self-assessments and practice clinics – provide scope for addressing the limitations of conventional audits by opening up space for reflective discussion. These models respond, in some measure, to the constraints of rapid research and the inherent problems associated with applying standardized protocols to unique social environments. However, given their methodological orientation, neither of these models enable assessors to directly observe the workings of organizational life over an extended period, relying instead upon point-in-time observations and accounts provided by company personnel. A more deliberate use of ethnographic methods is one way in which to engage more directly with organizational culture and to understand what shapes internal processes and organizational responses to local context.

One barrier prohibiting the use of ethnographic methods within the organizational domain is cost. Organizational ethnography requires assessors to spend extended time on site to engage with personnel observing organizational practice. The duration of organizational ethnographies can vary considerably. In some cases, ethnographic research can take years or even decades (*cf.* Bellah et al., 2007), with a strong disciplinary bias in favor of researchers becoming deeply embedded in the institutional context. Organizational ethnography within an audit frame, however, requires a more pragmatic approach that is cognizant of the need to provide timely insights that enable new and innovative organizational CSR practice. While 'partial' ethnographic approaches offer a 'middle ground solution' in terms of balancing the need to contextualize data with limited corporate support for time in the field (Alvesson and Deetz, 2000), there are still cost implications. This can be challenging for companies who favor rapid, broad-brush approaches to social audit and assessment for their cost-effectiveness. The other two methods canvassed above can provide more immediate and demonstrable value to the company, but it may take weeks or even months before ethnographic methods produce data that would be considered 'useful' from a company perspective.

Despite having reservations about supporting ethnographic studies within the organizational domain, mining companies have a long and established history of engaging anthropologists. This work has primarily consisted of undertaking social baselines and impact assessments in order to predict and document mining's significant interruptions on various aspects of community life. As a result, developing a comprehensive understanding of social context has become an increasingly common element of a mining company's CSR repertoire. While some scholars warn of the ethical dangers of applied research and the risk of 'corporate capture' (Kirsch, 2002), particularly in commercial ethnographic work (Welker et al., 2011), organizational ethnographies continue to gain traction as an accepted approach for industry engagement. This is supported by the growing experimentation with ethnographic approaches to auditing and accountability in other industries, such as academia (Butterwick and Dawson, 2005; Strathern, 2000), education (Fetterman, 1994) and health (Fraser, 2006). Although there are few known cases where ethnography has been applied within the audit frame in mining, one notable exception is the sustained work of Martha Macintyre in assessing the social impact of mining in Lihir, Papua New Guinea (*cf.* Macintyre, 2003; Macintyre et al., 2008). Trans-boundary ethnographic encounters where researchers engage with stakeholders who are both internal and external to the organizational domain are also rare (*cf.* Welker, 2009). Ethnographic approaches to auditing that 'bridge' organizational and local contexts provide a further extension to the organizationally-orientated approach to auditing, suggested here.

The three methods outlined stand in contradistinction to the conventional auditing approach, as the focus is on active engagement of operational-level personnel, as opposed to passive acceptance. The first of the methods described is reliant upon an external 'assessment' framework, but moves beyond traditional auditing norms by assessing through an open dialogue process. The 'practice clinic' focuses on the practitioner as a change agent within the corporate setting and challenges participants to formulate their practice against a variety of lived experiences. Corporate-level standards remain relevant, but do not drive the process. The third method involves a deliberate orientation toward ethnographic approaches by engaging in situated conversations and participant observation in order to generate dialogue about social performance that takes a fuller account of context. The three methods are not necessarily exclusive, and there may be opportunity to use them in combination, perhaps even in conjunction with other, more limited audit methods. Whatever the configuration of methods, in asserting the importance of dialogue and discussion, the models described delineate clear methods for operationalizing accountability as a key influence on CSR performance.

7. Conclusion

In this article, we have sought to engage with recent shifts that are occurring around the concept and meaning of 'accountability' in CSR, particularly in relation to the mining and minerals sector. Notable among these changes is the shift toward strengthening operational-level knowledge and understanding about social performance outside of the conventional audit culture, a trend referred to in the literature as a form of "new accounting" (Gray, 2002: 688). The move away from conventional audit approaches in mining has provided greater impetus for reckoning with the practical challenges of implementing CSR principles on the ground. Consequently, both the grey and academic literature appear to be pointing toward a need for renewed discussion around 'methods' and 'modes' of understanding impact and engaging with notions of 'risk'.

The principle of accountability in CSR provides an important conceptual linkage between the current risk paradigm, and the notion of 'self-regulation'; the former reflecting a concern for corporate reputation through the well-known 'audit' process, with the latter denoting a decidedly more ideal approach in which companies self-direct along agreed values and expectations. Within this conceptual space, we have engaged with the idea of accountability as a relational and dialogic process that develops organizational knowledge for improved social performance where operational-level personnel participate in a dialogic form of internal accountability; this as separate from the transactional and calculative approach that is characteristic of the mining industry's current audit culture and instead invokes a qualitative engagement in the ethnographic style. In this way, accountability is firmly positioned as a space for operational-level personnel to genuinely engage with the challenges of CSR and social performance.

Focusing on the internal organizational aspects of accountability and the processes, mechanisms and methodologies used to establish critical reflection, three alternative approaches to the current audit regime were presented. All three methods reflect approaches in which the skills and knowledge of operational-level personnel could be better harnessed and utilized. Each of these methods could rightly be considered as existing within an audit frame, however, given their open and dialogical orientation, they do not conform to the current 'audit culture', but rather seek to challenge and extend it. While we have presented these methods as options for improving engagement, there are further alternatives which could serve to enhance participation beyond the organizational setting, within the external sphere.

Externally-orientated dialogic accountability processes might include, for example, community-led audits. This would involve participation not only within the organization, but between community members and the company. Community-led audits or assessments would be carried out by actors external to the host organization; that is by local community members. The significance of this method lies in its potential for educating companies around issues of concern to local community members. This model provides an opportunity to bring communities into the audit process as potential co-owners. Major companies have instituted formal mechanisms for community consultation, such as permanent forums and regular engagement processes and some are also undertaking participatory monitoring and evaluation of environmental performance (CAO, 2008). The benefits of community-led audits operating alongside, or as a substitute for, other forms of participatory engagement would need to be carefully considered.

A community-led audit may provide an alternative perspective of corporate social performance, as grounded in the perceptions of how processes and impacts are viewed from within the community. An additional benefit of this approach is the underlying requirement for mutual responsibility. For instance, community members are required to take responsibility for their contribution to the process, ensuring that what is produced is done so constructively and in the spirit of positive change. The approach may also provide an opportunity for community members to ostensibly 'get inside' the company, exposing them to the practical, conceptual and policy-based limitations of the organization's culture and operating framework. Taken together, these factors suggest that the community-led audit is worthwhile exploring as a trans-boundary approach to social performance assessment.

In recognizing the potential benefits of this, and other similar approaches, one must also reckon with their limitations. Generally speaking, community-led audits require a high level of 'capacity' within the local community. This refers to both the broad-based skill set associated with framing and implementing the audit, and the socio-economic capacity allowing participants to withdraw from their day-to-day lives in order to engage with the audit or assessment process. There are also questions associated with the degree of power that communities would actually have within corporately-initiated processes; not only to express themselves, but to effect change. There is also a risk of co-optation of community members, particularly if participants are compensated in some way (whether financially or through public recognition) for their efforts. Another limitation is the potential risk of the audit process being misunderstood or supplanted in order to achieve an alternative set of ends unrelated to the intended or agreed purpose of the assessment. Ensuring that participation is inclusive, representative and free of manipulation is a perennial concern for practitioners (Botes and Van Rensburg, 2000). It is the exploration of such alternative expressions of 'audit' that may help to shift industry thinking about conventional auditing which, in turn, enables accountability's democratic and emancipatory potential to gain ground.

While our focus is the mining and minerals industry, the methods proposed have applicability in other industries that are also seeking to move from ideal notions of CSR to a more meaningful engagement with the challenges associated with linking global norms with local expectations. Further research in this area would serve to critique the application of dialogic accountability processes. It will important to know, for example, whether and to what degree these accountability methods would have any discernible impact on social performance, and which combinations of methods are most appropriate in particular organizational contexts. Ideally, future research would also capture the voices, experiences and perspectives of operational-level practitioners in mining, as well as those from within locally-affected communities, such that the impact and value of emerging methods for "new accounting" are better understood.

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