The Social Work Ethics Audit: A Risk-Management Strategy

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In recent years, social work's knowledge base related to professional ethics has expanded significantly. However, most practicing social workers concluded their formal professional education at a time when comprehensive ethics education was not a critical or mandated component of the curriculum. This article integrates current knowledge on social work ethics and introduces the concept of a social work ethics audit to aid social workers in their efforts to identify pertinent ethical issues; review and assess the adequacy of their current ethics-related practices; modify their practices as needed; and monitor the implementation of these changes.

Key words: ethical standards; ethics; malpractice; NASW Code of Ethics; risk management

Especially since the early 1980s, social work's knowledge base related to professional ethics has burgeoned. Social work's literature on the subject has expanded considerably in several key areas: the nature of social work's core values and conflicts between personal and professional values; conflicts among social workers' professional duties and obligations (ethical dilemmas); ethical decision making; ethical misconduct and social worker impairment; and ethics-related malpractice and liability risks (leading to strategies to prevent lawsuits alleging negligence related to, for example, confidentiality, informed consent, social work interventions, boundary issues, and termination of services) (Barker & Branson, 1993; Besharov, 1985; Bullis, 1995; Gambrill & Pruger, 1997; Houston-Vega & Nuehring, 1997; Joseph, 1989; Loewenberg & Dolgoff, 1996; Reamer, 1990, 1994, 1999; Rhodes, 1986).

As a result, contemporary social workers, supervisors, and administrators have access, in principle, to more sophisticated information than any previous generation of practitioners. In practice, however, many social workers completed their formal professional education at a time when comprehensive ethics education was not a critical component of the social work curriculum (Reamer, 1999). Consequently, social workers who wish to examine ethical issues germane to their practice settings have had to locate, peruse, and synthesize a wide range of literature on the subject, construct their own list of relevant issues and topics, and design their own ethics-related quality assurance strategies—a very labor-intensive, daunting process for most practitioners.

The primary purpose of this article is to integrate current knowledge on social work ethics to aid social workers in their efforts to identify
pertinent ethical issues in their practice settings, review and assess the adequacy of their current practices, modify current practices as needed, and monitor the implementation of these changes. I refer to this process as a social work ethics audit—a process that can be conducted by individual practitioners and social services agencies to enhance quality assurance and promote ethics-related risk management.

The Concept of an Ethics Audit

Audits of various types are conducted in many organizations. Ordinarily, an audit entails an “official examination and verification” of records and other organizational practices (Webster’s College Dictionary, 1991). Both proprietary and nonprofit organizations routinely conduct audits for accounting purposes, quality control and assurance, and utilization review. Audits typically focus on essential aspects of an organization’s functioning, such as its bookkeeping procedures, service delivery, personnel and financial records, and billing practices (Courtemanche, 1989; Russell & Regel, 1996).

This concept and practice can be extended easily and fruitfully to the subject of professional and social work ethics. A social work ethics audit should focus on what currently is considered to be essential or core knowledge in the profession. Social work’s literature suggests two key knowledge areas that should form the foundation of the audit: (1) the extent of social workers’ familiarity with known ethics-related risks in practice settings, based on empirical trend data summarizing actual ethics complaints and lawsuits filed against social workers and summarizing ethics committee and court findings and dispositions; and (2) current agency procedures and protocols for handling ethical issues, dilemmas, and decisions (Please eliminate some of these citations, preferably the older works. Barker & Branson, 1993; Bullis, 1995; Gambrill & Pruger, 1997; Houston-Vega & Nuehring, 1997; Loewenberg & Dolgoff, 1996; Reamer, 1990, 1994, 1999; Rhodes, 1986).

Traditional organizational audits are conducted using structured outlines and inventories. Accountants and other auditors typically follow structured guides, listing critically important aspects of organizational functioning, when they examine various aspects of an organization’s operations. A comparable tool can similarly facilitate social workers’ efforts to conduct ethics audits.

As noted earlier, a social work ethics audit should include two major sections, reflecting current knowledge about social work ethics and their relevance to practice settings: ethical risks and ethical decision making. The audit should address a number of topical items to guide social workers as they examine ethics-related practices in their work settings. In the audit each topic can be assessed and assigned one of four risk categories: (1) no risk—current practices are acceptable and do not require modification; (2) minimal risk—current practices are reasonably adequate; minor modifications would be useful; (3) moderate risk—current practices are problematic; modifications are necessary to minimize risk; and (4) high risk—current practices are seriously flawed; significant modifications are necessary to minimize risk.

Ethical Risks

A comprehensive ethics audit should assess the extent to which social workers and agencies have procedures in place to identify ethics-related risks and prevent ethics complaints and ethics-related litigation. This form of risk management is an essential function of an ethics audit. In tort law (a tort involves a private or civil wrong, from the Latin “tortus” or “twisted”), a risk entails a “hazard, danger, or peril, exposure to loss, injury, disadvantage, or destruction . . . . The risk that should be reasonably perceived and avoided defines the common law duty concerning the probability or foreseeability of injury to another” (Gifis, 1991, p. 426). This section of the audit should highlight a number of risks germane to ethical issues encountered in typical social work practice settings. Consistent with longstanding social work principles and values, priority should be given to ethical risks involving imminent and foreseeable harm to clients and others (NASW, 1996). Currently available data and professional standards suggest that there are a number of key risk areas that should be addressed in an ethics audit in an...
effort to protect clients and prevent ethics complaints and ethics-related lawsuits (Austin, Moline, & Williams, 1990; Barker & Branson, 1993; Besharov, 1985; Houston-Vega & Nuehring, 1997; Reamer, 1994). These topics to be included in an audit include client rights, confidentiality and privacy, informed consent, service delivery, boundary issues, conflicts of interest, documentation, defamation of character, supervision, training, consultation, referral, fraud, termination of services, and practitioner impairment.

**Client Rights**

An ethics audit should assess whether social workers have developed comprehensive, clearly worded, and comprehensible summaries of clients’ rights. Typically such statements address practitioner and agency policy concerning confidentiality and privacy, release of information, informed consent, access to services, access to records, service plans, service provision, options for alternative services and referrals, the right to refuse services, termination of services, and grievance procedures. In addition, the audit should assess how frequently and competently social workers inform clients of their rights and assess the procedures used to do so.

**Confidentiality and Privacy**

An ethics audit should focus considerable attention on a wide range of confidentiality and privacy issues (Dickson, 1998). These include the adequacy of social workers’ policies and procedures concerning solicitation of private information from clients; disclosure of confidential information to protect clients from self-harm and to protect third parties from harm inflicted by clients; release of confidential information pertaining to alcohol and substance abuse treatment; disclosure of information about deceased clients; release of information to parents and guardians; sharing of confidential information among participants in family, couples, marital, and group counseling; and disclosure of confidential information to media representatives, law enforcement officials, protective service agencies, other social service organizations, and collection agencies.

The audit also should examine policies and procedures concerning protection of confidential written and electronic records, information transmitted to other parties through the use of computers, electronic mail, facsimile machines, telephones and telephone answering machines, and other electronic or computer technology; transfer or disposal of clients’ records; protection of client confidentiality in the event of the social worker’s death, disability, or employment termination; precautions to prevent social workers’ discussion of confidential information in public or semipublic areas such as hallways, waiting rooms, elevators, and restaurants; disclosure of confidential information when discussing clients with consultants or for teaching or training purposes; and protection of confidentiality during legal proceedings. Finally, the audit should assess the adequacy of the procedures used to inform clients of practitioners’ and agencies’ confidentiality policies.

**Informed Consent**

An ethics audit should examine closely social workers’ informed consent documents and procedures (Applebaum, Lidz, & Meisel, 1987; Cowles, 1976; Reamer, 1987a; Rozovsky, 1984). Informed consent is required in a variety of circumstances, including release of confidential information, program admission, service delivery, videotaping, and audiotaping. Although various courts, state legislatures, and agencies have somewhat different interpretations and applications of informed consent standards, there is considerable agreement about the key elements that social workers and agencies should incorporate into consent procedures. These include procedures and documents that ensure that coercion and undue influence do not affect a client’s decision to consent; that clients are mentally capable of providing consent, that clients’ consent to specific procedures or actions (as opposed to providing blanket or general consent), consent forms and procedures are valid, that clients are informed of their right to refuse or withdraw consent, and that clients’ decisions are based on adequate information. The audit should also assess the adequacy of procedures used to obtain clients’ informed consent.
Service Delivery
An ethics audit should assess the extent to which social workers provide services and represent themselves as competent only within the boundaries of their education, training, license, certification, consultation received, supervised experience, or other relevant professional experience. In addition, the audit should explore whether social workers provide services in substantive areas and use practice approaches and techniques that are new to them only after engaging in appropriate study, training, consultation, and supervision from people who are competent in those practice approaches, interventions, and techniques. The audit should focus too on social workers’ procedures when they use practice approaches and interventions for which there are no generally recognized standards; in such instances social workers should obtain appropriate education, training, consultation, and supervision.

Boundary Issues and Conflicts of Interest
Social work’s literature demonstrates that boundary issues—where social workers relate to clients in more than one relationship, whether sexual, social, or business—are among the greatest risks (Berliner, 1989; Bullis, 1995; Jayaratne, Croxton, & Mattison, 1997; Reamer, 1994, 1998; in press). An ethics audit should assess the extent to which social workers have established clear criteria to help them maintain proper boundaries with respect to sexual relationships with current and former clients, friendships, encounters with clients in public settings, physical contact, gifts to and from clients, financial conflicts of interest, delivery of services to two or more people who have a relationship with each other (such as couples or family members), bartering with clients for goods and services, attending clients’ social or lifecycle events, and self-disclosure to clients.

Social workers need to develop procedures to enable them to be alert to and avoid real or potential conflicts of interest (often known as harmful dual or multiple relationships) that interfere with the exercise of professional discretion and impartial judgment (Kagle & Giebelhausen, 1994).

Documentation
An ethics audit should assess social workers’ documentation styles and procedures. Careful and diligent documentation enhances the quality of services provided to clients. Comprehensive records identify, describe, and assess clients’ circumstances; define the purpose of service; document service goals, plans, activities, and progress; and evaluate the effectiveness of service (Kagle, 1991, 1995; Madden, 1998; Wilson, 1980).

Careful documentation helps social workers recall relevant detail from session to session and can enhance coordination of services and supervision among staff members within social service agencies. Thorough documentation also helps to ensure quality care if a client’s primary social worker becomes unavailable because of illness, incapacitation, vacation, or employment termination.

Defamation of Character
Related to documentation, an ethics audit should assess the extent to which social workers have training to ensure that their documentation and communication about clients and employees avoid harmful language that rises to the level of defamation of character. In addition to being disrespectful, some forms of pejorative, derogatory, and inaccurate statements can expose social workers to ethical and legal risk.

Defamation of character occurs as a result of “the publication of anything injurious to the good name or reputation of another, or which tends to bring him into disrepute” (Gifis, 1991, p. 124). It can take two forms: libel and slander. Libel occurs when the publication is in written form—for example, a social worker’s progress notes about a client that are read by third parties concerned about the client’s circumstances. Slander occurs when the representation is in oral form—for example, when a social worker testifies about a client in a court of law or provides an oral report about the client’s progress to a parole officer or child welfare official. Social workers can be legally liable for defamation of character if they say or write something about a client or colleague that is untrue, if they knew or should have known that the statement
was untrue, and if the communication caused some injury to the client or colleague (for example, the client was terminated from a treatment program or the colleague was fired from a job) (Reamer, 1994).

**Supervision**

Because of their oversight responsibilities, social work supervisors can be named in ethics complaints and lawsuits alleging ethical breaches or negligence by those under their supervision. These claims often cite the legal principle of respondeat superior, which means “let the master respond,” and the doctrine of vicarious liability (Reamer, 1994). That is, supervisors may be held partly responsible for actions or inactions in which they were involved only vicariously, or indirectly. An ethics audit should examine the extent to which social work supervisors provide information necessary for supervisees to obtain clients’ consent; identify and respond to supervisees’ errors in all phases of client contact, such as the inappropriate disclosure of confidential information; protect third parties; detect or stop a negligent treatment plan or treatment carried out longer than necessary; determine that a specialist is needed for treatment of a particular client; meet regularly with the supervisee; review and approve the supervisee’s records, decisions, and actions; and provide adequate coverage in the supervisee’s absence (Besharov, 1985; Cohen & Mariano, 1982; Hogan, 1979; NASW, 1994; Reamer, 1989).

An ethics audit should assess social work supervisors’ documentation of the nature of the supervision they have provided. Supervisors should have regularly scheduled appointments with supervisees, request detailed information about the cases or other work they are supervising, and, when possible, occasionally observe supervisees’ work. Supervisors should be careful not to sign off on insurance or other forms for cases they have not supervised.

**Training**

An ethics audit also should examine training that agencies provide their staff on ethics-related topics. Such training should include a discussion and review of issues related to relevant practice skills, professional ethics and liability (especially major risk areas and the phenomenon of ethical decision-making), and relevant federal, state, and local statutes and regulations. Other topics include assessment tools, intervention techniques, evaluation methods, emergency assistance and suicide prevention, supervision of clients in residential programs, confidentiality and privileged communication, informed consent, improper treatment and service delivery, defamation of character, boundary issues in relationships with clients and colleagues, consultation with and referral to specialists, fraud and deception, and termination of services.

**Consultation**

Social workers often need to or should obtain consultation from colleagues, including social workers and members of other allied professions, who have special expertise. Social workers can be vulnerable to ethics complaints and litigation if they fail to seek consultation when it is warranted or consult a colleague with inadequate expertise; this is known as “negligent consultation.” An ethics audit should focus on social workers’ procedures to locate and use consultants.

**Referral**

Similarly, an ethics audit should assess social workers’ policies and procedures concerning client referrals. Social workers have a responsibility to refer clients to colleagues when social workers do not have the expertise or time to assist clients in need. As part of this process, social workers should refer clients only to colleagues with strong reputations and to practitioners with appropriate credentials. Otherwise, social workers may be accused of negligent referral.

**Fraud**

An ethics audit should examine the extent to which social workers have policies and procedures in place to prevent various forms of fraud. Prominent risk areas include fraudulent documentation and billing (Jayaratne et al., 1997; Kirk & Kutchins, 1988). Practice settings should have procedures in place to ensure that
staff do not falsify case records (for example, recording that home visits occurred when they did not or that client consent was obtained when it was not), exaggerate clinical diagnoses to obtain third-party payment, or bill third-party payers for services that were not provided.

Termination of Services
Termination is a critically important risk area, particularly in light of current managed care policies and procedures (Reamer, 1997; Schamess & Lightburn, 1998; Strom-Gottfried, 1998). Social workers expose themselves to risk when they terminate services improperly—for example, when a social worker leaves an agency relatively suddenly without adequately referring a client in need to another practitioner or terminates services to a vulnerable client who has not paid an outstanding balance. Social workers also may be at risk if they are not available to clients or do not properly instruct them about how to handle emergencies that may arise. In general these problems pertain to what lawyers call “abandonment.” Abandonment is a legal concept that refers to instances when a professional is not available to a client when needed. Once social workers begin to provide services to a client, they incur an ethical and legal responsibility to continue that service or to properly refer a client to another competent service provider. Hence, an ethics audit should assess the adequacy of social workers’ termination criteria and procedures.

Practitioner Impairment
All professions need to be concerned about the possibility of impaired practitioners or colleagues whose functioning falls below acceptable standards (Barker & Branson, 1993; Berliner, 1989; Besharov, 1985; Bullis, 1995). A significant percentage of ethics complaints and lawsuits are filed against social workers who meet the definition of impaired professional (Reamer, 1992, 1994). Reflecting growing recognition of this phenomenon, several standards specifically on this subject were added to the NASW Code of Ethics in 1993.

Impairment may involve failure to provide competent care or violation of social work’s ethical standards. It also may take such forms as providing flawed or inferior services, sexual involvement with a client, or failure to carry out professional duties as a result of substance abuse or mental illness (Lamb et al., 1987). Such impairment may be the result of a wide range of factors, such as employment stress, illness or death of family members, marital or relationship problems, financial difficulties, midlife crises, personal physical or mental health problems, legal problems, and substance abuse (Bissell & Haberman, 1984; Guy, Poelstra, & Stark, 1989; Thoreson, Miller, & Krauskopf, 1989).

In light of the importance of the subject of impaired practitioners, an ethics audit should examine the extent to which social workers understand the nature of professional impairment and possible causes, are alert to warning signs, and have procedures in place to prevent, identify, and respond appropriately to impairment.

Ethical Decision Making
Since the early 1980s most professions, including social work, have developed protocols to help practitioners make difficult ethical decisions when they encounter ethical dilemmas (Loewenberg & Dolgoff, 1996; Reamer, 1999). Ethical dilemmas occur when social workers encounter conflicting professional duties and obligations. Such conflicts may occur in clinical social work, administration, community organizing and advocacy, research, and policy formation. In philosophical language, ethical dilemmas entail conflicts among “prima facie duties” (Ross, 1930)—that is, conflicts among duties that social workers are ordinarily obligated to fulfill.

An ethics audit should assess social workers’ familiarity with the variety of ethical dilemmas germane to their practice setting and the procedures they use to make ethical decisions. Clinical social workers should be familiar with ethical dilemmas that occur among such duties as protecting client confidentiality, respecting clients’ right to self-determination, respecting clients’ social and cultural norms, protecting clients and third parties from harm, being truthful, and maintaining clear professional boundaries (Dean & Rhodes, 1992; Loewenberg & Dolgoff, 1996; Reamer, 1998, 1999). For ex-
ample, ordinarily social workers are inclined to respect clients’ right to self-determination and protect clients from harm. On occasion, however, clients exercise their right to self-determination in ways that are likely to cause harm to themselves—for example, when a homeless client decides to sleep outdoors in below-freezing weather or when a battered woman informs her social worker that she plans to return home yet again to her abusive partner, consistent with her ethnic community’s norms.

In contrast, social work administrators should be familiar with ethical dilemmas involving the allocating of scarce or limited resources (what moral philosophers refer to as problems of distributive justice), being truthful, and adhering to relevant regulations, policies, and laws (Kurzman, 1983; Levy, 1982; Reamer, 2000). For example, a social work administrator may find himself caught between his obligation to be truthful and his duty to withhold potentially damaging information from newspaper reporters who are investigating alleged fraud at the agency. The director of an affordable housing program for low-income people may struggle to determine the most ethical approach to allocating a relatively small number of subsidized housing units among a large number of applicants (for instance, whether to allocate this limited resource based on need, affirmative action criteria, a lottery, or a first come-first served basis).

A community organizer might find herself caught between her duty to support neighborhood residents’ right to self-determination and her obligation to challenge residents’ racist efforts to drive out low-income neighbors of color under the guise of urban renewal. A social work supervisor might face a difficult choice between protecting an agency’s reputation (and future funding) and exposing ethical misconduct on the part of the agency’s executive director. In these instances social workers must reconcile conflicting duties and obligations in a manner that is consistent with the profession’s values and ethical standards.

An ethics audit should assess social workers’ familiarity with and use of recently developed decision-making protocols designed to address such ethical dilemmas, including their specific components. Most of these protocols include an outline of steps that practitioners can follow to help them approach ethical dilemmas systematically, drawing especially on ethical theory; relevant professional literature; statutes, regulations, codes of ethics, and policies; and consultation. An ethics audit should assess social workers’ familiarity with and use of such decision-making protocols, including their specific components. For example, one decision-making protocol entails seven steps (Reamer, 1999; also see Joseph, 1985; Loewenberg & Dolgoff, 1996).

1. Identify the ethical issues, including the social work values and duties that conflict
2. Identify the individuals, groups, and organizations who are likely to be affected by the ethical decision
3. Tentatively identify all possible courses of action and the participants involved in each, along with possible benefits and risks for each.
4. Thoroughly examine the reasons in favor of and opposed to each possible course of action, considering relevant: ethical theories, principles, and guidelines; codes of ethics and legal principles; social work practice theory and principles; personal values (including religious, cultural, and ethnic values and political ideology), particularly those that conflict with one’s own.
5. Consult with colleagues and appropriate experts (such as agency staff, supervisors, agency administrators, attorneys, ethics scholars).
6. Make the decision and document the decision-making process.
7. Monitor, evaluate, and document the decision.

Some of the elements of this decision-making protocol require technical knowledge and skill. With regard to step 4, for example, the ethics audit should assess the extent to which social workers are familiar with widely taught ethical theories, principles, and guidelines. Social work students and students in other professions are now routinely acquainted with standard ethical theory which, until the early 1980s, was addressed primarily in traditional moral philoso-
phy and ethics courses rather than in professional education (Callahan & Bok, 1980). In the early 1980s, however, the various professions began to recognize the relevance of ethical theory to professionals' attempts to grapple with difficult ethical judgments. Consequently, social workers are now taught about classic theories of "normative ethics," including what philosophers refer to as "deontological," "consequentialist," "utilitarian," and "virtue" theory. These diverse philosophical perspectives commonly are used to analyze ethical dilemmas from different conceptual angles. (For in-depth discussions of these different philosophical perspectives, see Frankena, 1973; Hancock, 1974; Rachels, 1993; Reamer, 1993.)

Use of relevant codes of ethics, another component of step 4, also requires specialized knowledge, especially since the ratification of the 1996 NASW Code of Ethics. The 1996 code—only the third formal code in NASW's history—constitutes a sea-change in the profession's ethical standards (Reamer, 1998). The first NASW code, ratified in 1960, was only one page long and included 14 broadly worded "proclamations" concerning, for example, every social worker's duty to give precedence to professional responsibility over personal interests; respect the privacy of clients; give appropriate professional service in public emergencies; and contribute knowledge skills, and support to human service programs.

In contrast, the 1996 NASW Code of Ethics contains an enormous range of much more specific content relevant to contemporary practice. In addition to a newly constructed mission statement for the profession and a relatively brief description of core social work values and broad ethical principles, the code includes 155 specific ethical standards to guide social workers' conduct and provide a basis for adjudication of ethics complaints filed against NASW members (the code also is used by many state licensing boards charged with reviewing complaints filed against licensed social workers and by courts of law that oversee litigation involving alleged social worker negligence or misconduct). A social work ethics audit should pay particular attention to the code's standards that address concrete ethics-related risks—for example, confidentiality (standard 1.07), informed consent (1.03), competence (1.04, 2.10), client records (1.08, 3.04), conflicts of interest (1.06, 1.09, 1.10), fraud (4.04), interruption and termination of services (1.15, 1.16), supervision and consultation (2.05, 3.01), referral (2.06), practitioner impairment (2.09, 4.05). In light of these available resources, the social work ethics audit also should assess the extent to which social workers avail themselves of consultation when they encounter ethical dilemmas, consult ethics committees, codes of ethics, and so on.

**Using the Findings of an Ethics Audit**

Once an ethics audit has been completed, social workers need to take assertive steps to make constructive use of its findings. Areas that fall into the "high risk" category should receive immediate attention. These are areas that jeopardize clients and expose social workers and their agencies to serious risk of ethics complaints and litigation. Areas that fall into the "moderate risk" and "minimum risk" categories should receive attention as soon as possible.

In agency settings, administrators are often the most appropriate individuals to oversee efforts to address problem areas identified in an ethics audit. In some cases, administrators may want to appoint a special task force or committee to address the issues. An increasing number of agencies have established "institutional ethics committees" (IECs) that can assume this responsibility (Conrad, 1989; Reamer, 1987b). IECs—which were first introduced in 1976 as a result of a New Jersey Supreme court ruling in the Karen Ann Quinlan case—may be a very useful mechanism to address problem areas identified by an ethics audit (for example, antiquated informed consent forms, incomplete confidentiality policies, and inadequate procedures for the termination of services).

Individual practitioners, administrators, and ethics committees can address the findings of an ethics audit by following several steps. First, they should establish priorities among the areas of concern, based on the degree of risk involved and available resources. Second, practitioners, administrators, and ethics committees should spell out specific measures that need to be taken
to address the identified problem areas. Examples include reviewing all current informed consent forms and creating updated versions; writing new, comprehensive confidentiality policies; and preparing detailed procedures for staff to follow when terminating services to clients. Third, practitioners, administrators, and ethics committees should identify which staff will be responsible for the various tasks and establish a timetable for completion of each. Finally, these parties should identify a mechanism to follow up on each task to ensure its completion and monitor its implementation.

Case Illustration

The executive director of a family service agency in a major metropolitan area attended a workshop on social work ethics. At the workshop the social worker was introduced to the concept of an ethics audit and decided to conduct one in her agency. During the workshop the administrator realized that at least several of her agency’s practices were not in compliance with current ethical standards and, as a result, posed a risk to the agency’s clients and the agency itself.

The administrator delegated oversight of the ethics audit to the agency’s associate director. The associate director convened a meeting of the agency’s division and program managers, reviewed the concept of an ethics audit, and brainstormed with staff strategies they could use to gather the necessary information. By the end of the first meeting the staff agreed that the information would need to be acquired from several sources, including existing agency documents (for example, informed consent forms, confidentiality statements, and personnel procedures), self-administered questionnaires completed by staff concerning various agency practices (for example, supervision protocols, referral procedures, and procedures commonly used to terminate services), and in-person interviews with management staff concerning highly sensitive subjects (for example, perceptions about impaired colleagues and proposals to respond to impairment). The staff also agreed that they could enhance the quality and credibility of the audit by including two external consultants on their task force (the outside consultants included the executive director of a local agency who once chaired the NASW state chapter’s Committee on Inquiry and a local social work educator who was knowledgeable about social work ethics).

Once the data were gathered and collated, copies of all the relevant documents and survey and interview results were distributed to the committee members. Time was scheduled for the committee to review and discuss the results and, as a group, review each item addressed in the audit and assign a rating (that is, no risk, minimum risk, moderate risk, and high risk). When the task force was unable to reach consensus about a topic’s risk category, the group members’ individual ratings were averaged, with the topic placed in the risk category corresponding most closely to the group mean.

Results of the ethics audit indicated that the family service agency faced several high-risk issues. These included a need to update the agency’s confidentiality policy, develop procedures to protect electronically stored client records, develop a clients rights statement, revise informed consent forms and procedures to comply with current legal standards, and develop a policy on staff’s relationships (especially sexual and social) with former clients. A number of other issues fell into the moderate-risk and minimal-risk categories, such as the need for a written protocol to guide staff supervision, guidelines for documentation and case recording, and formation of a committee to develop an in-service training curriculum related to the NASW Code of Ethics and strategies for ethical decision making.

Once the topics were placed in rank-ordered risk categories, the task force discussed concrete steps they could take to address the issues considered high risk; the task force also discussed their timetable and the resources they would need to address the issues. In addition, the task force discussed whether to wait until the high-risk issues were addressed before proceeding with the moderate-risk and minimal risk issues. The task force agreed that two of the moderate-risk and minimal-risk issues could be addressed simultaneously (formation of an in-service training committee and development of a written protocol to guide staff supervision), and the...
others should wait until the high-risk issues were addressed.

Within a six-month period all of the high-risk issues were addressed to the task force's satisfaction, with one exception. The exception involved the development of guidelines for staff's relationships with former clients; staff disagreed about the nature of appropriate limitations on these relationships. They agreed to take some time to survey other family services agencies in the region about their policies, review relevant literature on the subject of professional boundaries, and consult with nationally known experts on social work ethics in an effort to achieve more insight and consensus on the issue.

Conclusion
The remarkable maturation of ethical standards in a number of pertinent areas—such as confidentiality and privacy, service delivery, professional boundaries, informed consent, defamation of character, fraud, consultation and referral, practitioner impairment, and termination of services—has accelerated the need for social workers to examine more closely the ethical dimensions of their practice. To date, however, social workers have not had access to a structured guide to help them assess their efforts to identify and address key ethical issues.

The social work ethics audit is a process designed to help social workers assess ethical issues systematically and comprehensively. The content of the audit reflects the most current knowledge available related to social work ethics—knowledge that has advanced dramatically in recent years. The process of an ethics audit is designed to help social workers identify relevant ethical issues in their practice settings, assess risk levels, rank order each issue, and develop a strategy to address each risk area.

In addition to embracing the concept of an ethics audit, social workers must think critically about who should conduct such assessments. Clearly, self-auditing—by individual practitioners and social service agencies—can be useful. Self-auditing also can be self-serving and short-sighted, however, particularly when there are incentives to overlook or conceal ethical misconduct and related breaches. Social work ethics audits may be especially valuable when they are conducted by independent parties outside of one's practice or agency, much like the agency accreditation process.

Also, despite the structure, formality, and apparent objectivity of the social work ethics audit process described in this article, social workers must recognize that any assessment of this nature necessarily involves considerable subjective judgment. Certainly it is useful to structure and "routinize" an ethics audit; however, social workers must recognize that the auditor's own values, ethical instincts, ideological biases, formal authority, and political status will influence the outcome. Realistically, organizational dynamics and politics may affect both the audit process and results.

The concept of an ethics audit is consistent with social work's enduring efforts to protect clients and prevent ethics-related breaches. Such systematic attempts to highlight, address, and monitor the ethical dimensions of social work practice will, in the final analysis, strengthen the profession's integrity.

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