

Environmental Auditing and Its Relationship with the Social Performance of the Institution: A Case Study of the Health Sector in Metlili from the Perspective of Administrators.

التدقيق البيئي وعلاقته بالأداء الاجتماعي للمؤسسة: دراسة حالة قطاع الصحة بمتليلي من وجهة نظر الإداريين

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Abstract:

The study aims to illuminate the relationship between environmental auditing and social performance within the healthcare sector of Metlili viewed through the lens of its administrators. It uncovers a statistically significant positive correlation between environmental auditing practices and enhanced social performance across the sector. Moreover, it reveals a positive linkage across all facets of environmental auditing and their corresponding impact on social performance. The research further delineates the sector's environmental performance, detailing the comprehensive management of waste from its generation to final disposal, as well as its status throughout the year 2022.

Keywords: Social Performance; Environmental Auditing; Waste Management; Environmental Activities; Healthcare Sector.

JEL Classification Codes : P27 ,Q56.

ملخص:

هدفت الدراسة إلى تسليط الضوء على العلاقة بين التدقيق البيئي والأداء الاجتماعي في قطاع الصحة بمتليلي من وجهة نظر الإداريين. توصلت الدراسة إلى وجود علاقة ارتباطية موجبة ذات دلالة إحصائية بين التدقيق البيئي والأداء الاجتماعي في قطاع الصحة بمتليلي كما توصلت إلى وجود علاقة ارتباطية موجبة ذات دلالة إحصائية بين كل أبعاد التدقيق البيئي والأداء الاجتماعي في قطاع الصحة بمتليلي، ومن خلال دراستنا كذلك قمنا بعرض الأداء البيئي للقطاع وكيفية تسيير النفايات التي تنطلق من إنتاجها إلى غاية التخلص منها وكذا وضعيتها خلال سنة 2022.

كلمات مفتاحية: أداء اجتماعي؛ تدقيق بيئي؛ تسيير نفايات؛ أنشطة متعلقة بالبيئة؛ قطاع صحي.

تصنيفات JEL: P27 ,Q56.

1. INTRODUCTION:

Recent advancements have broadened the operational scope of economic institutions, extending their focus beyond mere financial obligations to include significant social responsibilities. This expansion is driven by the necessity to address the evolving and diverse expectations of society, through engagement in activities that meet these societal needs, commonly referred to as social responsibility initiatives. The integration of social responsibility principles into business frameworks and their subsequent impact on operations is collectively termed social performance.

The environment, comprising essential elements such as water, air, and soil, acts as a vital haven for both individuals and institutions. It stands as the primary provider of natural resources and raw materials that are fundamental to the functioning of institutions and the sustenance of life. The interactions between individuals and institutions with their surrounding environment have profound implications, often leading to pollution and unnecessary depletion of resources if not managed judiciously. Consequently, institutions are compelled to implement strategies that mitigate environmental risks, beginning with the crucial practice of environmental auditing, an indispensable step towards responsible environmental stewardship.

1.1 Research Problem:

The discourse outlined above brings us to the primary research question of this study:

- _ What is the extent of the relationship between environmental auditing in the healthcare sector of Metlili and its social performance from the administrators' perspective?**

This leads to the following sub-questions:

- _ Is there a relationship between waste management and social performance?
- _ Is there a relationship between energy management, its optimization, and social performance?
- _ Is there a relationship between environmental pollution and social performance?
- _ Is there a relationship between legal compliance and social performance?

1.2 Study Hypotheses:

- _ There is a statistically significant correlation between waste management and social performance in the healthcare sector of Metlili from the administrators' perspective.
- _ There is a statistically significant correlation between energy management, its optimization, sustainability, and social performance in the healthcare sector of Metlili
- _ There is a positive, statistically significant correlation between environmental pollution and social performance in the healthcare sector of Metlili
- _ There is a positive, statistically significant correlation between legal compliance and social performance in the healthcare sector of Metlili.

1.3 Study Objectives:

The objectives of this study are comprehensively outlined as follows:

- To delineate the theoretical constructs surrounding environmental auditing and social performance, providing a robust framework for understanding their interrelations within the healthcare sector.
- To detail the environmental performance metrics of the healthcare sector in Metlili illustrating the current practices and their effectiveness in sustainable management.
- To clarify and articulate the nature of the relationship between social performance and environmental auditing within the healthcare sector, aiming to reveal how environmental strategies impact broader social outcomes.
- To elucidate the intricate relationships between the various dimensions of environmental auditing and the resultant social performance within the sector, thereby contributing to a nuanced understanding of their dynamic interplay.

1.4 Methodology:

The research methodology employed in this study was descriptive-analytical in nature. A comprehensive data collection process was undertaken, involving the examination of relevant laws, decrees, institutional documents, and engaging in a series of structured interviews with department heads and other pertinent employees. Additionally, observational data were gathered through methodical field visits. The collected data were rigorously analyzed using SPSS24, a statistical software tool, to ensure precise and reliable findings.

1.5 Previous studies:

The following table will present previous studies and discuss the similarities and differences between them and our current study:

Table1: Presentation and Discussion of Previous Studies

Study	Objective	Methodology	Results	Similarities and Differences
Ben cherif Mebrouka2019 The role of social auditing in improving the social performance of economic institutions in Algeria.	Highlighting the role that social auditing plays in improving the social performance of economic institutions by addressing social responsibility, social auditing, and social	The descriptive, analytical, inductive, deductive, and historical methods.	There is an effect of social auditing on social responsibility. There is no effect of social auditing on social performance. There is an effect of social responsibility on social performance.	It is similar to our study in the dependent variable and methodology. It differs from our study in the independent variable and the approach to

	performance theoretically, and studying the impact of social auditing on social performance.		There is an effect of the mediating role in the relationship between social performance and social auditing.	addressing the topic.
Walid Haffaf Samir Bouafia: Sustainable management of healthcare waste under Algerian legislation.	It aimed to trace the steps of sustainable management of healthcare sector waste.	The descriptive-analytical method.	Sustainable management of medical waste requires guidelines, laws, and national policies to direct and monitor it within healthcare bodies and institutions, which are obligated to implement these regulations.	It is similar to our study in the waste management method section. It differs from our study in the dependent and independent variables, the approach to addressing the topic, and the tools used for topic analysis.
Hethat Chikh2014: The impact of environmental performance on improving the image of the economic institution: A case study of ENSP.	Examining the reality of environmental performance in the institution and demonstrating its impact on its image	The descriptive-analytical method and case study.	The institution pays attention to environmental performance in all its indicators. The institution has a good image among its audience. Environmental performance affects the improvement of the institution's image.	It is similar to our study in part of the independent variable and differs from our study in the dependent variable, the approach to addressing the topic, and the tools used for data collection.

Source: prepared by the researchers based on previous studies

2. Theoretical Framework:

2.1 Concept of Social Performance:

The concept of performance has evolved beyond merely being a financial benchmark. It now indispensably includes a commitment to community engagement that transcends basic legal compliance. It encapsulates the proactive integration of social objectives into the strategic frameworks of institutions. (Nason & Gras, 2018, p. 259) And this means the commitment of institutions towards the society in which they operate. (Amina, 2020, p. 102)

Arthur Carroll notably illuminated the concept of 'social performance' by integrating three core elements: addressing social issues, fulfilling social responsibilities, and responding to social needs effectively (CARROLL, 1979, p. 504). Hence, social performance pertains to the

alignment of institutional policies with the ambitions and well-being of the community, stakeholders, and the state, fostering relationships of solidarity with various societal actors (Battaqlin, 2021, p. 1)

From the foregoing, it is evident that social performance refers to the policies adopted by an organization, which should align with the expectations of the surrounding community and stakeholders, ensuring their well-being and avoiding harm to them.

2.2 Concept of Environmental Auditing:

The methodologies for assessing organizational performance have advanced to incorporate environmental audits in conjunction with financial reviews, underscoring the dedication of enterprises to environmental stewardship and preservation. This transformation highlights the intensifying focus on environmental performance and its consequential influence on the contemporary reputation of organizations.

Initiated in the early 1990s, environmental auditing gained prominence within organizations. The International Chamber of Commerce describes it as a method through which an enterprise conducts systematic and objective evaluations of the effectiveness of its environmental activities. This initiative aims to support environmental protection and conservation by enhancing managerial oversight of environmental practices and assessing adherence to corporate policies, which may encompass compliance with regulatory standards. (Sinclair-Desgagne & Gabel, H. , 1997, p. 3)

Environmental audits are pivotal for companies needing to demonstrate that their environmental management systems conform to international specifications. Typically, environmental audit programs commence with evaluations of regulatory compliance, environmental performance, and the identification of potential or actual environmental liabilities (Aboud, 2012, p. 330). Hence, environmental auditing serves as a vital instrument for evaluating the robustness of an organization's environmental endeavors and its commitment to maintaining ecological integrity.

2.3 Environmental Auditing Steps:

The environmental auditing procedure encompasses three foundational steps:

- **Pre-audit Phase:** This initial phase is crucial, involving the selection of an audit team and the creation of a detailed audit plan. This plan sets forth the scope of the audit, identifies priority areas, and delineates requisite procedures, which may include the distribution of pre-visit questionnaires, a review of pertinent regulations, and detailed role assignments within the audit team.
- **Audit Phase:** This phase facilitates direct interaction with unit staff to discuss audit objectives, review pertinent documents, conduct interviews, and execute thorough site inspections.
- **Post-audit Phase:** Concluding the audit, this phase focuses on analyzing collected data, assessing environmental impact metrics like pollution levels and resource utilization, and

compiling a comprehensive audit report that proposes corrective actions and addresses any observed deficiencies (Ingole, 2012, p. 155).

3. Case Study:

This study was conducted within two key healthcare institutions in Metlili: the February 18 Public Hospital Institution and the Public Institution of Neighborhood Health. The research involved:

- A. Evaluating the environmental social performance of the healthcare sector through interviews and document analysis.
- B. Investigating the relationship between environmental auditing and social performance from the perspective of healthcare administrators, supported by a survey and subsequent data analysis using SPSS24.

3.1 First Step: Presenting and Evaluating the Social Performance towards the Environment of the Healthcare Sector in Metlili

To effectively present the environmental performance of the sector, a series of structured interviews were conducted with key officials. Additionally, a thorough review of relevant documents, decrees, and laws was undertaken, leading to a series of insightful conclusions regarding environmental practices within the sector.

3.1.1 Activities Related to Waste Management and Its Treatment

Pertaining to waste management, control, and elimination, Article No. 3 of Law 01_19, dated December 12, 2001, offers a comprehensive definition of waste. It categorizes waste as "all residues from the processes of production, transformation, or use and, more generally, any material or product that the owner intends to dispose of or is obliged to do so. This legal framework establishes a clear basis for the subsequent management of waste within the sector.

Through a series of detailed interviews, it was discovered that the healthcare institutions had recently entered into a collaborative agreement with the Mehiri Abdelnour Institution for the systematic collection and treatment of medical waste. This development marks a significant advancement from previous practices where the hospital institution resorted to burning waste, a method initially adopted to mitigate harmful environmental and health impacts on the surrounding community and it falls under the improvement of waste management. (Bahoura, 2023)

3.1.2 Methods of Medical Waste Management

The methodological framework for managing medical waste in hospitals and clinics is rigorously defined by the protocols established in Executive Decrees No. 03_478 and No. 04_409. These decrees lay down detailed guidelines for the classification, sorting, transportation, and treatment of waste, tailored according to its specific type. The healthcare sector in Metlili adheres to these protocols diligently, ensuring a systematic approach to waste management. Below, Table 2 illustrates the meticulous steps involved in these processes,

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demonstrating the sector's commitment to a structured and environmentally sound waste management system.

Table 2: All types of waste issued from the institutions.

Type of Waste and Management Method	Infectious Waste		Toxic Waste	Body Part Waste	Household and Similar Waste
	Soft Waste	Sharp and Prickly Waste			
Sorting	Treatment Tools: Medical solution bags, bandages. Single-use Protection Tools: Gloves, medical masks. Liquid Waste: Blood.	Sharp Waste: Blades, syringe heads, intravenous needles, glass test slides, tweezers.	Toxic Chemical Waste: Solid or liquid chemicals, including drugs, radio tapes, acids, and surgical threads.	Body Part Waste: Human parts from operating rooms and delivery rooms.	Hospitality, Offices, and Cleaning: Leftovers, newspapers, single-use mattresses, and protective clothing.
Packing	Resistant Plastic Bags that are not overly compressed, tightly sealed	Yellow Resistant Containers with Lids	Tightly Sealed Resistant Plastic Bags	Containers with Lids or Bags	Resistant Plastic Bags
Collection and storage	Collected in containers for no more than 48 hours before very high treatment.		Collected in containers until transported for processing.	Collected in freezing rooms for no more than four weeks.	Collected in containers until transported to the landfill site.
Transport and Treatment	Incineration and Disinfection		Special Treatment	Burial	Technical Landfill
Color of Collection Container	Yellow		Red	Green	Black

Source: Prepared by researchers based on executive decrees and institutional documents

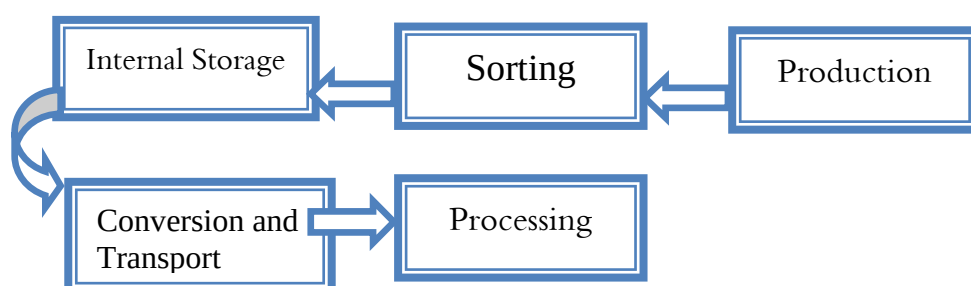
White bags are utilized for the containment of waste that emits radiations, such as those from radio devices, and their disposal poses specific radiation risks. Although occurrences are infrequent, the public institution rigorously adheres to specialized protocols, which include the deployment of awareness tools and educational posters elucidating the methods for safe disposal. For the hospital institution, systematic training sessions are orchestrated for doctors

and nurses, aimed at instructing them on the meticulous sorting of waste. This initiative is directed towards averting routine mishandling and ensuring the accurate segregation of waste types. This training regime is mandated by the supervisory authority as stipulated by Executive Decree No. 03_478 (2003) and Executive Decree No. 04_409 (2013).

3.1.3 Steps in Waste Management:

The waste management process within the healthcare setting is segmented into various stages, encompassing the generation of waste through to its ultimate treatment. The sequential stages are depicted in the following figure:

Figure 1: Illustrates the stages of waste management within hospitals



Source: Prepared by researchers based on interviews

3.1.4 Status of Waste by Type in Each Clinic of the Public Institution of Neighborhood Health for the Year 2022:

Interviews conducted have revealed notable differences in the quantities and types of waste produced across various clinics and treatment rooms. Predominantly, large volumes of domestic waste are evident in the downtown clinic, primarily due to the presence of the restaurant and central administration facilities. In contrast, human body wastes are predominantly generated in the Zelfana clinic, attributed to its exclusive maternity ward.

Infectious wastes are chiefly sourced from the laboratories, pervasive across all clinics but especially prominent in the downtown clinic, which accommodates the largest laboratory facility. Notably, the Garden clinic is distinguished by a higher generation of toxic waste, correlated with its substantial patronage and the provision of radiological services. (Bahoura, 2023)

3.1.5 Status of Waste by Type in Each Department of the Public Hospital Institution:

- **Infectious Waste:** Present in most departments, with exceptions being the administration, radiology, and pharmacy departments, reflecting the nature of their operational tasks.
- **Toxic Waste:** Almost non-existent across most departments with the notable exception of the radiology department, which is directly related to its radiological practices.
- **Human Body Parts:** These are primarily found in the surgery department and occur in very low quantities.
- **Household Waste:** Ubiquitous across all departments, underscoring a consistent presence throughout the hospital. (Bahoura, 2023)

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- **Table 3: Displays the quantities of waste generated and the cost of disposal by each location for the year 2022**

Location	Quantity of Waste (kg)	Disposal Cost (DZD)
Downtown (Central Institution)	2950	368750.00
Zelfana	2450	306250.00
Mansoura	2095	261875.00
alhadika	1830	338750.00
Sebseb	1800	225000.00
geumgouma	1240	155000.00
February 18 Hospital	20000	3213000.00

Source: Prepared by researchers based on institutional documents

From the data gathered, it is evident that waste volume correlates directly with the population density of the area and the number of operational clinics, with the February 18 Hospital and the Central Clinic recording the highest waste outputs. This is predominantly due to these facilities being situated within the most densely populated regions of the Metlili municipality, which consequently escalates the costs associated with mitigating potential damages to both the community and the environment.

➤ **Assessment:**

Based on the comprehensive review of waste management practices, it is clear that the sector meticulously adheres to national waste management legislation, from the initial stages of waste generation to its final disposal. The sector has judiciously utilized its allocated budget to fully cover the costs associated with the waste management agreement, ensuring transparency and integrity in the selection of the contractor. This approach has not only facilitated job creation but also minimized adverse environmental impacts, substantially boosting the sector's public image and thereby augmenting its social performance.

3.1.6 Activities Related to Air Purification, Conservation of Natural Resources, and Energy:

Interviews and observations reveal a strong commitment within the sector to conserve natural resources and protect the environment. Notable initiatives include the transition of vehicle fuel from diesel to natural gas to diminish pollution and reduce operational costs. Moreover, one institution has engaged a specialized company to cultivate medicinal trees within the medical complex, enhancing the ecological value of the area. The adoption of LED lighting and energy-efficient appliances further underscores the sector's commitment to sustainable energy consumption. Innovative practices such as using distillation technology for irrigation and exploring solar energy alternatives exemplify proactive steps towards environmental

conservation. Additionally, the implementation of digital cards for fuel management exemplifies efforts to optimize and rationalize energy use across the sector. (Bahoura, 2023)

Assessment: The institutions within the sector have implemented robust policies aimed at conserving electricity and water through advanced techniques such as distillation and diligent maintenance routines. These measures not only improve the environmental landscape but also enhance the aesthetic quality of the surroundings through strategic tree planting, contributing significantly to air purification and increased oxygen levels. Furthermore, the rationalization of fuel consumption in vehicles and the adoption of clean energy sources like natural gas markedly reduce air pollution, thereby elevating the institutions' social performance.

3.2 The Second Step: Studying the Relationship Between Social Performance and Environmental Auditing in Metlili's Healthcare Sector from the Administrators' Perspective:

A. Study Variables: The research framework incorporates two primary variables: social performance as the dependent variable and environmental auditing as the independent variable.

B. Study Boundaries: This inquiry was conducted across the healthcare sector in Metlili, encompassing all its institutions during the year 2022, with a focus on sector administration employees.

C. Population and Sample of the Study: The study population comprised administrative employees from the healthcare sector in Metlili. The sample included 37 individuals from various sector administrations, selected following the distribution of 45 questionnaires.

D. Study Tool: A meticulously designed survey, rooted in prior scholarly research, was utilized to collect and analyze data pertinent to the study. This survey was validated and refined by a panel of university professors prior to its administration. It was divided into three sections: the first section collected personal information of the respondents, while the subsequent sections delved into the study variables.

The first of these focused on diverse aspects of social performance through various statements, and the second addressed environmental auditing exclusively through targeted statements. The following table illustrates the survey's structure:

Table 4: Statements Measuring Dimensions of Survey Axes

Variable	Dimension	Statement
Environmental Auditing	Waste Management	1-6
	Energy Management and Sustainability	7-16
	Environmental Pollution	17-20
	Legal Compliance	21-23
Social Performance	/	1-23

Source: Prepared by researchers

E. Validity and Reliability of the Study:

- **Cronbach's Alpha Test:** To ascertain the reliability of the survey instrument utilized in this study, we employed the Cronbach's Alpha test. The results, delineated in Table 5, reveal an overall reliability coefficient for the study axes of 0.970. This value significantly exceeds the generally accepted threshold of 0.70, attesting to the high reliability of the questionnaire and affirming its dependability for this research.

Table 5: Cronbach's Alpha Test Results for Measuring the Reliability of Study Axes

Number of Statements	Cronbach's Alpha Test
46	0.970

Source: Prepared by researchers based on outputs from SPSS software

- **Internal Consistency Validity:** To evaluate the internal consistency validity of the survey, we calculated the correlation coefficients. These coefficients were determined between the dimensions of the independent variable and the corresponding axis for the first dimension, and between the statements of the axis and the respective axis for the second dimension, utilizing the software. The findings underscore the robust internal consistency of our survey instrument:

F. Correlation Coefficients for Environmental Auditing Axis with Its Dimensions:

The results, displayed in Table 6, affirm that all correlation coefficients pertaining to the internal consistency validity for the dimensions of the first axis are statistically significant. These coefficients were recorded as 0.829 for the Waste Management dimension, 0.901 for the Energy Management and Sustainability dimension, 0.667 for the Environmental Pollution dimension, and 0.791 for the Legal Compliance dimension. These results validate that the statements within each dimension are accurately measuring what they were intended to assess, further reinforcing the credibility of our survey methodology.

Table 6: Correlation Coefficients for Environmental Auditing Axis with Its Dimensions

Environmental Auditing Axis	Correlation Coefficient	Significance Level
Waste Management	0.829**	0.00
Energy Management and Sustainability	0.901**	0.00
Environmental Pollution	0.667**	0.00
Legal Compliance	0.791**	0.00

Source: Prepared by researchers based on outputs from SPSS software

G. Correlation Coefficients for Statements of the Social Performance Axis:

As demonstrated in Table 7, the correlation coefficients for the statements pertaining to the second axis- all being statistically significant- range from a minimum of 0.468 to a maximum

of 0.824. These figures confirm that the statements within the Social Performance axis are effectively measuring what they were designed to assess, thus endorsing their validity.

Table 7: Correlation Coefficients for Statements of the Social Performance Axis

Number	Statement	Correlation Coefficient	Significance Level
1	Employees benefit equally from training	0.484**	0.003
2	Employees benefit equally from promotion opportunities	0.582**	0.00
3	The hospital provides housing for employees	0.662**	0.00
4	Employees benefit from free health services	0.720**	0.00
5	Employees benefit fairly from shift rotations	0.662**	0.00
6	The hospital allocates prayer areas for employees	0.720**	0.00
7	Employees benefit from financial grants for social services	0.824**	0.00
8	The hospital provides transportation for workers	0.777**	0.00
9	The hospital provides internet and mail services	0.720**	0.00
10	Employees receive wages commensurate with their efforts	0.726**	0.00
11	The hospital provides necessary equipment and tools for treatment	0.589**	0.00
12	Patients receive good reception from the institution	0.653**	0.00
13	The hospital has specialists in all fields	0.666**	0.00
14	The hospital maintains cleanliness and good nutrition for patients	0.717**	0.00
15	Patients receive good level of treatment and health services	0.821**	0.00
16	The institution follows specific policies for waste management and treatment	0.751**	0.00
17	The institution focuses on planting within and outside the hospital	0.720**	0.00
18	The institution conducts cleaning campaigns within and around its premises	0.740**	0.00
19	The institution contributes to reducing environmental pollution through awareness campaigns and community participation	0.731**	0.00
20	The institution practices recycling	0.468**	0.003
21	Institutions follow modern methods for waste treatment	0.610**	0.00
22	The institution contributes to energy sustainability by optimizing usage	0.667**	0.00

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23	The institution follows specific policies for waste management and treatment	0.805**	0.00
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Source: Prepared by researchers based on outputs from SPSS software

H. Data Distribution:

To determine whether the data are normally distributed, we conducted the Shapiro-Wilk test, applicable because the sample size is less than 50. The results, as detailed in the following table, indicate that the p-values for both environmental auditing and social performance (0.430 and 0.225, respectively) exceed the 5% threshold. Therefore, it can be concluded that the data follow a normal distribution, highlighting the necessity of using statistical tests in subsequent analysis.

Table 8: Shapiro-Wilk Test Results for Data Distribution

Variables	Number of Items	Z-Value	P-Value
Environmental Auditing	37	0.971	0.430
Social Performance	37	0.963	0.225

Source: Prepared by the researchers based on outputs from SPSS software.

I. Sample Distribution:

The data from the first section of the questionnaire reveal the gender distribution within the sample, with females comprising 56.8% and males 43.2%. Regarding job grades, the largest percentage of employees falls within grades 11 to 13. As for the workplace, 72.9% of the administrative staff are employed in clinics and community centers. This is explained by the high number of administrative staff in the public community health institution compared to the public hospital institution.

Table 9: Distribution of Sample Members by Gender, Category, and Workplace

Variable	Detail	Frequency	Percentage
Gender	Male	16	43.2%
	Female	21	56.8%
	Total	37	100%
Category	From 10 or less	7	18.9%
	From 11 to 13	24	64.9%
	14 or higher	6	16.2%
	Total	37	100%
Workplace	February 18 Hospital	10	27%
	Clinic	11	29.7%
	Neighborhood Center	16	43.2%

	Total	37	100%
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Source: Prepared by researchers based on outputs from the SPSS program

J. Opinions of Individuals Towards Survey Axes Statements:

- **First Axis- Environmental Auditing:** The following table encapsulates the perceptions of environmental auditing within the healthcare sector of Metlili, as reported by administrative employees. This axis was evaluated across four distinct dimensions, with the ensuing results:
 - ✓ **Waste Management:** Encompassing statements from 1 to 6, the average score recorded was 3.3784, signifying a consensus among the majority of administrative staff that the institution places a strong emphasis on waste management practices.
 - ✓ **Energy Management and Efficiency:** This dimension, covered by statements from 7 to 16, yielded an average score of 3.1204. This score indicates that the institutions within this sector are dedicated to the conservation and efficient utilization of energy.
 - ✓ **Environmental Pollution:** Assessed through statements from 17 to 20, this dimension's average score was 3.3108, suggesting that the institution actively engages in pollution control measures and maintains its external environment to mitigate environmental impacts.
 - ✓ **Legislative and Legal Compliance:** Evaluated through statements from 21 to 23, the average score of 3.1171 reflects that the sector's institutions are committed to complying with environmental and sustainability-related legislation and regulations, thus underscoring their adherence to legal standards.

Table 10: Reality of Environmental Auditing in the Healthcare Sector of Metlili

Number	Statement	Average Score	Standard Deviation
1	The institution arranges for waste segregation	3.4595	1.09531
2	Institutions separate wastes based on hazard level	3.8919	.80911
3	The institution places signs detailing waste and its hazards	3.5405	1.19244
4	The institution provides protective measures against waste hazards	3.5135	1.12105
5	The institution conducts awareness campaigns and training on waste hazards for all employees	2.8378	1.28048
6	The institution implements all legislation related to waste management	3.0270	1.27990
Total for Waste Management		3.3784	.89550
7	The institution rationalizes the use of vehicle fuel	3.1622	1.16699
8	The institution uses digital cards to rationalize vehicle fuel use	3.1351	1.20559
9	The institution uses distillation techniques for watering	3.2222	1.12405
10	The institution regularly maintains faucets and water networks	3.2703	1.14622

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11	The institution uses energy-saving LED lamps	4.9189	8.20020
12	The administration sets air conditioners to a specific temperature	2.7027	1.05053
13	The institution has buildings insulated for heat and noise	2.5676	1.14359
14	The institution uses solar energy	2.2973	1.07664
16	The institution regularly maintains electrical devices and networks	2.8649	1.08981
Total for Energy Management and Efficiency		3.1204	1.1863
17	The institution uses natural gas instead of diesel for its vehicles	2.8919	0.99398
18	The institution engages in tree planting within and around its premises	3.6486	0.99398
19	The institution conducts cleaning campaigns outside and inside its walls	3.5676	1.01490
20	The institution processes wastes at designated sites	3.1351	1.2728
Total for Environmental Pollution		3.3108	87679,0.
21	The institution adheres to environmental laws to avoid penalties for violations	3.0270	1.21304
22	The institution obtains permits for medical waste processing	3.2703	1.19370
23	The institution regularly participates in seminars and awareness campaigns about the environment	3.0541	94122.
Total for Legislative and Legal Compliance		3.1171	98825,0
Total for Environmental Auditing		3.2367	.84830

Source: Prepared by researchers based on outputs from SPSS program version 24

➤ **Second Axis: Social Performance:** As evident from Table 11:

The social performance of health sector institutions in Metlili was assessed using 23 statements. The mean value of these statements ranged from 2.3514, the lowest for statement number 20, which indicates that institutions rely on recycling methods—most sample members agreed on the non-utilization of this method within their institutions, as observed during interviews with institutional officials and field visits. The highest value was 3.7027 for statement number 12, which states: "Patients receive a good reception from the institution," indicating that the sample members generally agree, as this value is significantly higher than the hypothetical average, suggesting that the institution cares about its clients and service seekers.

Statements numbered 1, 2, 6, 9, 20, 21, 22, 23 had mean values ranging from 2.3514 to 2.9189, suggesting that the sample members generally disagreed, indicating that, according to the administrative employees who responded to the questionnaire, the social performance of the institution towards the environment is insufficient. Furthermore, the employees are dissatisfied

with the level of social performance of the institutions towards them, especially concerning benefits from promotions and training.

However, the remaining majority of the statements had mean values ranging from 3.7027 to 3.000, indicating that the individuals' opinions were generally agreeable. Thus, the social performance of the institutions in the sector was deemed acceptable, as evidenced through field visits and interviews conducted with sector officials and employees, particularly regarding their interactions with patients and within the institutional environment.

Table 11: Sample Members' Opinions Towards Social Performance

Number	Statement	Average Score	Standard Deviation
1	Employees equally benefit from training	2.8889	1.03586
2	Employees equally benefit from promotion opportunities	2.9189	0.95389
3	The hospital provides housing for employees	3.0811	1.08981
4	Employees benefit from free health services	3.0000	1.35401
5	Employees benefit from fair shift rotations	3.0811	1.42163
6	The hospital allocates prayer spaces for employees	2.7838	1.35678
7	Employees benefit from social service privileges	3.2703	1.14622
8	The hospital provides transportation for workers	3.0000	1.05409
9	The hospital provides internet and postal services	2.7297	1.28341
10	Employees receive wages commensurate with their efforts	3.1622	1.30200
11	The hospital provides the necessary equipment and tools for treatment	3.4865	1.07035
12	Patients receive good reception from the institution	3.7027	1.07664
13	There are specialist doctors available in all fields	3.1622	1.2363
14	The hospital maintains cleanliness and provides good nutrition for patients	3.0541	1.26811
15	Patients receive good medical treatment and health services	3.5135	1.26099
16	The institution follows specific policies for waste management	3.4054	1.03975
17	The institution focuses on planting trees inside and outside the hospital	3.0270	1.16634
18	The institution conducts cleaning campaigns within and around its premises	3.4865	0.98943
19	The institution contributes to reducing environmental pollution through awareness campaigns and community engagement	3.1081	1.14949
20	The institution follows recycling methods	2.3514	1.20684
21	The institutions use modern methods for waste treatment	2.5676	1.23694

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22	The institution contributes to energy sustainability by rationalizing its use	2.5670	1.0939
23	The institution follows a protocol for waste management and treatment	2.8100	1.0759
Total for Social Performance		3.0503	0.79887

Source: Prepared by researchers based on outputs from the SPSS program

D. Hypothesis Testing and Interpretation of Results: Analysis of the Research Model Requires Testing its Main and Sub-Hypotheses as Follows:

- **Testing of the Main Hypothesis:** The central hypothesis of this study proposed a positive correlation between environmental auditing and social performance within the healthcare sector of Metlili. The empirical data, as shown in the corresponding table, indicates that the correlation coefficient between these two study variables is .689. This statistically significant positive correlation underscores that enhanced focus on environmental auditing correlates directly with improved social performance of the institutions.

Table 12: Test Results for the Existence of a Correlation Between Social Performance and Environmental Auditing

Study Variables	Correlation Coefficient	Significance Level
Dependent and Independent Variables	.689**	.000

Source: Prepared by researchers based on results from the SPSS program

➤ **Testing of Sub-Hypotheses:**

Table 13: Results of Testing the Correlation Between the Dimensions of Environmental Auditing and Social Performance

Axis	Dimension	Relationship with Social Performance	
		Correlation Coefficient	Significance Level
Environmental Auditing Dimensions	Waste Management	.671	0000
	Energy Management and Efficiency	.468	000
	Environmental Pollution	.689	000
	Legislative and Legal Compliance	.722	000

Source: Prepared by researchers based on outputs from the SPSS program

The following insights are derived from the analysis of Pearson correlation coefficients between the social performance and various dimensions of environmental auditing within the healthcare sector:

- ✓ **Waste Management Dimension:** The correlation coefficient stands at .671, signifying a robust positive relationship with social performance. This strong linkage underscores the

sector's diligent efforts in waste management through well-established protocols for the sorting, collection, and treatment of waste. Such proactive measures not only safeguard the community from potential hazards associated with improper waste handling but also substantially elevate the social stature of the healthcare sector.

- ✓ **Energy Management and Efficiency Dimension:** The correlation coefficient is noted at .468, indicating a moderately positive relationship. This dimension reflects the sector's ongoing commitment to energy conservation and resource management. Despite the inherent high-energy demands of healthcare operations, particularly in water and medical device usage, the sector's efforts aim to balance operational efficiency with energy conservation, thus impacting social performance positively.
- ✓ **Environmental Pollution Dimension:** With a correlation coefficient of .689, this dimension exhibits a strong positive relationship, akin to the main hypothesis. The healthcare sector's dedication to minimizing environmental pollution and avoiding the release of air pollutants exemplifies its commitment to environmental stewardship. Such practices are instrumental in boosting the institution's social performance by promoting a cleaner and safer environment.
- ✓ **Legislative and Legal Compliance Dimension:** The highest correlation coefficient, at .722, demonstrates the strongest positive impact on social performance among the evaluated dimensions. Strict adherence to environmental laws and regulations is paramount within the sector. This compliance not only prevents potential legal repercussions but also serves as a cornerstone of corporate social responsibility, significantly enhancing the sector's reputation and social performance.

These findings collectively highlight the integral role of environmental auditing in shaping the social performance of healthcare institutions, establishing a direct correlation between diligent environmental management and improved social outcomes.

Conclusion:

In contemporary times, it is imperative for institutions, especially those operating in urban and residential areas, to prioritize the well-being of their surrounding communities and focus keenly on their social performance during operational activities. Our comprehensive study investigating the correlation between social performance and environmental auditing within Metlili's healthcare sector has led us to several pivotal conclusions.

Firstly, social performance centers around the policies that an institution implements, which should be aligned with the expectations of the surrounding community and stakeholders. This alignment ensures their well-being and mitigates potential harms, thereby reinforcing the institution's commitment to its social responsibilities.

Environmental auditing emerges as a critical tool for assessing the quality of an institution's activities and its commitment to environmental conservation. The auditing process is structured in three phases: the initial phase involves planning and assembling an audit team, followed by the auditing process which includes interviews and document inspections, culminating in the issuance of an audit report. This report provides essential insights into the institution's operations, contributing significantly to the evaluation and enhancement of its social performance.

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The intersection of environmental auditing and social performance, with the environment as a facet of social responsibility, underscores the institution's dedication to its societal duties. Through environmental audits, institutions gain valuable insights into their operational dynamics, which play a crucial role in both evaluating and enhancing social performance.

Field studies reveal that the healthcare sector in Metlili is responsible for generating significant amounts of waste, varying widely in hazard levels. To responsibly manage this waste and prevent environmental damage—particularly crucial in densely populated areas—the sector commits substantial resources, including material, human, and financial inputs. This proactive approach in waste management vividly illustrates the sector's strong commitment to social performance.

Moreover, the sector's implementation of policies aimed at conserving water and energy not only highlights its environmental stewardship but also showcases its adherence to the principles of social responsibility. These actions contribute significantly to the sector's environmental and social standing. Our statistical analysis reveals that all dimensions of environmental auditing in our study correlate positively with social performance. This finding indicates that as the sector enhances its focus on environmental auditing, it effectively identifies and rectifies operational shortcomings, thereby significantly boosting its overall social performance. This correlation underscores the intrinsic value of environmental auditing as a mechanism for improving institutional practices and achieving better social outcomes in healthcare.

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