

**SOCIAL AUDITING OF ORGANIZATIONAL DIGITAL RESPONSIBILITY:
EXTENDING THE SCOPE OF CORPORATE SOCIAL RESPONSIBILITY IN THE
MOROCCAN PUBLIC SECTOR**

**L'AUDIT SOCIAL DE LA RESPONSABILITE NUMERIQUE DES
ORGANISATIONS : UNE EXTENSION DE LA RESPONSABILITE SOCIALE DES
ORGANISATIONS DANS LE SECTEUR PUBLIC MAROCAIN**

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ABSTRACT

Three comprehensive years ago, the Corporate Social Responsibility (CSR) platform launched a game-changing concept into the corporate responsibility landscapes: Corporate Digital Responsibility (CDR). This shift in paradigm marks a global movement highlighting the imperative for global and national organizations, continents and nations to adopt the digital arena as an essential part of their corporate social responsibility initiatives. The key to this shift lies in the

recognition that socially responsible practices cross borders, becoming a collective responsibility for the global community. In the case of Morocco, the administrative and digital restructuring of the public sector have emerged as strategic priorities aligned with national public policy. The acknowledgement of the critical role of digital and technological practices in organizational frameworks has stimulated efforts to integrate corporate digital responsibility strategies. Public Moroccan establishments and enterprises (EEP) are at the forefront of a stage of dynamic digital transformation, requiring the incorporation of DRC strategies as part of their modernization drives. In this context, social auditing is emerging as a crucial tool, assuring continuous improvement by systematically assessing the social impact of digital practices. A qualitative exploratory study is undertaken to uncover the current state and potential of CRD implementation within Moroccan EEPs. It additionally investigates the nuanced ways in which social auditing can actively contribute to the development of this emerging practice. Examining the intersection between CDR and social auditing, the study is intended to provide valuable feedback to practitioners, policymakers and academics, while also encouraging further research into the integration of sustainable and socially responsible digital practices on a global scale. In this exploratory study, it is possible that we may find a relationship between social auditing and its influence on improving digital responsibility practices within organizations. Specifically, we might explore how social auditing, through recommendations from the CSR platform, could impact or enhance digital responsibility in organizations. Alternatively, it is also possible that we may find no significant relationship between these variables. This study aims to explore these possibilities, and the article will provide a final answer based on the findings.

Key words: Corporate Digital Responsibility; Public Sector; Social Auditing; Public Establishments and Enterprises; Artificial intelligence.

RÉSUMÉ

Il y a trois ans, la plateforme de la Responsabilité Sociétale des Entreprises (RSE) a introduit un concept novateur dans le domaine de la responsabilité des organisations : la Responsabilité Numérique des Entreprises (RNE). Ce changement de paradigme reflète un mouvement global mettant en avant l'importance pour les organisations, les nations et les continents d'intégrer la sphère numérique comme une composante essentielle de leurs initiatives responsables. Cette évolution repose sur la conviction que toute pratique socialement responsable dépasse les frontières, devenant une responsabilité collective à l'échelle mondiale. Au Maroc, la réforme administrative et la transition numérique dans le secteur public se sont imposées comme des priorités stratégiques, en harmonie avec les orientations nationales. La reconnaissance du rôle central des pratiques numériques et technologiques a encouragé les Établissements et Entreprises Publics (EEP) à développer et à intégrer des stratégies de RNE dans leurs efforts de modernisation. L'audit social s'impose alors comme un levier clé pour garantir le succès et la durabilité de ces initiatives, permettant de contrôler, d'évaluer et d'améliorer l'impact social des pratiques numériques. Cette recherche propose une étude exploratoire qualitative pour analyser l'état actuel et les perspectives d'implémentation de la RNE au sein des EEP marocains. Elle met en lumière le rôle crucial de l'audit social dans le développement de cette pratique émergente. En explorant la relation entre RNE et audit social, l'étude vise à fournir des enseignements précieux pour les praticiens, les décideurs et les chercheurs, tout en encourageant des initiatives de recherche supplémentaires sur ce sujet dans un contexte mondial. Dans cette étude exploratoire, il est possible que nous trouvions une relation entre l'audit social et son influence sur l'amélioration des pratiques de responsabilité numérique au sein des organisations. Plus précisément, nous pourrions explorer la manière dont l'audit social, par le biais des recommandations de la plateforme RSE, pourrait avoir un impact sur la responsabilité numérique dans les organisations ou l'améliorer. Il est également possible que nous ne trouvions aucune relation significative entre ces variables. Cette étude vise à explorer ces possibilités, et l'article fournira une réponse finale basée sur les résultats.

Mots clés : Responsabilité numérique des entreprises; secteur public; audit social; établissement et entreprises publics; Intelligence artificielle.

1. INTRODUCTION

In Morocco's dynamic technological advancement landscape, the incorporation of advanced digital technologies, in particularly Artificial Intelligence, into public organizations marks a key stage in the nation's journey through modernization. While Morocco embraces the digital age with ambition, the importance of securing a responsible and ethical approach to this transformation could not be overstated (KHANFOR, A et al., 2019). In backing the national public sector modernization strategy, the national government has focused significantly on the responsible adoption of technology. Under the leadership of the Ministry of Digital Transition and Administrative Reform, various initiatives have been undertaken to align the public sector with the demands of the digital age (MISOID, M et al., 2019). The government, recognizing the transformational potential of digital tech, has developed global strategies to improve service delivery, enhance transparency and foster innovation within public sector. This highlights the crucial need for strong, ethical technology practices to guide these advancements. As the digital landscape evolves, it requires not only efficiency and innovation, but also a strong commitment to ethical considerations and accountability (LAARIBI, A, 2019).

In the Moroccan environment, the modernization of the public sector is linked intrinsically to larger national development targets. What's more, these hinge on supporting initiatives that emphasize the necessity of a responsible and all-inclusive digital makeover, aligned with global best practices. Embedding AI and other digital technologies is considered a catalyst for enhancing public service performance, optimizing resource efficiency and fostering civic engagement. The strategic imperative, on the other hand, goes further than mere technological uptake; it calls for a comprehensive approach that takes into full account the ethical ramifications of using the new technologies (BOUFERAS, N et al., 2023).

The Ministry of Digital Transition and Administrative Reform plays a central role in orchestrating these efforts. Developing policies and frameworks for responsible technology uptake, the ministry aims to grow a digital ecosystem that is defined by transparency, accountability and public trust. Such initiatives as capacity-building programs, awareness campaigns and collaborative partnerships underscore the commitment to promoting a culture of digital responsibility within public entities (Digital Development Agency, 2021). As public organizations in Morocco navigate the transformative tides of the digital age, the responsible adoption of technology is emerging as a cornerstone of sustainable development. The Ministry's strategic initiatives reflect a concerted effort to balance the opportunities offered by digital transformation with a commitment to ethical and responsible practices. While the nation moves confidently towards a digital future, the integration of technology must be supported by proactive measures to ensure equitable benefits and attenuate potential risks (Mazouz, B, 2019).

In today's Morocco, administrative reform and the transition to digitalization in the public sector are urgently needed. Strategically, this aligns with the Kingdom's national policies. The recognition of the central role of digital and technological practices in organizational frameworks has triggered a national push to integrate corporate digital responsibility strategies. Morocco's public organizations and enterprises are at the forefront of a digital transformation phase, forcing them to design and implement digital responsibility strategies as part of their ongoing modernization drives.

A decisive factor in ensuring the success and sustainability of these efforts is the inclusion of social auditing as a key tool for continuous improvement. Social auditing provides a solid mechanism for systematically monitoring, evaluating and improving adherence to CDR standards. By evaluating the social impact of digital practices, social auditing actively promotes positive change and nurtures a culture of responsibility.

The present research takes the form of a qualitative exploratory study aimed at discovering the current landscape and implementation potential of corporate digital responsibility within Moroccan public institutions. It also seeks to discover the nuanced ways in which social auditing can actively contribute to the development and evolution of this burgeoning practice. The overarching aim is to shed light on the dynamics of socially responsible practices in the context of a developing country, Morocco in particular, and in the public sector.

By considering the symbiotic relationship between corporate digital responsibility and social auditing, this research aims to provide valuable insights for practitioners, policymakers and academics. In doing so, it aspires to inspire further research by inviting academics and researchers to explore and enrich the discourse on DRC and its integration into sustainable business practices worldwide. And to answer this, we need to answer this main question through this research: *How does social auditing improve the digital responsibility of organizations in public institutions and companies in Morocco?*

This exploration begins with a concise literature review, providing an overview of the integration of AI into the digital responsibility framework within Moroccan public institutions. It is followed by a detailed methodological section describing the qualitative exploratory approach employed. Next, the findings are presented and discussed, revealing the current state of AI uptake and digital responsibility within these institutions. Such a structured progression ensures a comprehensive analysis, bridging theoretical underpinnings with empirical perspectives and discussions.

2. COMPREHENSIVE REVIEW OF THE LITERATURE

This part provides a complete review of the theoretical and empirical underpinnings of the research. It explores the key concepts of CSR, sustainable development and digital transition, while highlighting their relevance in the context of public organizations and firms. It investigates existing frameworks and models that examine the interaction between these concepts, highlighting their implications for corporate governance and strategic decision-making. In doing so, it also examines the role of social auditing as a tool for assessing and developing responsible practices, bridging the gap between theoretical concepts and practical implementations. This literature review prepares the ground for the subsequent analysis by contextualizing the study within the broader academic discourse and identifying the gaps that the research aims to fill.

2.1. THE EMERGENCE OF DIGITAL RESPONSIBILITY AS A NEW ORGANIZING PRACTICE.

In the constantly evolving digital landscape, rapid technological developments not only offer many advantages, but also bring with them inherent risks and unforeseen consequences. Some of the most pressing concerns include the ethical implications of handling personal data, the long-term impact of digital products, and the potential emergence of a digital divide within organizations. These are central to the growing debate about the responsible use of digital technologies. To tackle these challenges, the concept of corporate digital responsibility (CDR) has emerged as an essential framework (Charolles, V., 2021). The concept of corporate digital responsibility is defined as the process of considering the impact of digital practices on employees, business models, and the environment. It works as a progressive and necessary extension of CSR, stressing the need for organizations to integrate digital concerns into broader CSR initiatives. In its opening statement on the matter in July 2020, the CSR Platform emphasized that CSR is rooted in the principles of accountability, ethical responsibility, and effective engagement with stakeholders (Merlet, J., 2020). The CSR Platform's primary goal is to guide organizations in committing to four core actions in the digital sphere: the development of new technologies and data collection practices, decision-making processes, impact assessments, and continuous technological improvements. By embracing these principles, companies can navigate the complexities of the digital age while ensuring they meet ethical standards and contribute to a responsible and sustainable digital environment. In that context, adopting CSR principles has become an imperative for companies that seek not only to thrive in the digital age, but also to foster a future in which technological growth is balanced with social and environmental considerations (Strategy, F. CSR Platform Report, 2021).

In the complex crossroads where digital responsibility and CSR intersect, the growing visibility of the environmental and social impacts of the digital world calls for urgent efforts to align these two disciplines. There are inherent synergies between CSR and CDR, as both are driven by shared ethical, temporal and democratic values. Core principles such as transparency, ethics and open communication form the basis of both approaches, reinforcing a fundamental commitment to responsibility, whether it is related to environmental or social interests (Rojeviciute et al., A et al., 2023).

Going through the basic principles of Corporate Digital Responsibility (CDR), the spotlight shifts to the procedures required to achieve CDR, which is based on three main pillars. Organizational responsibility includes protecting private data, complying with the General Data Protection Regulation (GDPR), and complying with industry-specific regulations. The ethical responsibility, particularly in relation to AI software, underscores the need to incorporate ethical considerations into the development and deployment of AI technologies. CSR is centered around prudent data management, engagement practices, and promoting inclusion in digital initiatives. In addition, environmental responsibility focuses on the thoughtful use of data and taking into account the environmental impacts of a company's digital activities (Stratégie, F., CSR Platform Report, 2021). It requires a conscious understanding of digital impacts, ethical data practices and a coordinated effort to engage all stakeholders. These principles are demonstrated across three key dimensions of the CSR landscape: Ensuring the privacy of employees is protected and fulfilling corporate commitments, deploying AI and automation with a human-centric approach, and embracing digitization for employee well-being and engagement. Within this model, the integration of AI becomes a central focus, requiring ethical considerations in its development and deployment and a holistic digital transition strategy to ensure a responsible and sustainable digital future (Duguet, J. et al., 2019).

2.2.AI AND DIGITAL RESPONSIBILITY: STRIKING A BALANCE BETWEEN DATA, ENVIRONMENT AND INCLUSIVITY

Data management is the cornerstone of the field of digital responsibility, affecting both ethical considerations and legal compliance. Having private data as a business has inherent risks, including potential breaches that can undermine customer trust and GDPR non-compliance, leading to severe penalties. The Human Rights League sheds light on the dual nature of digital developments, which are not only used as tools for accessing information, but also as potential tools for surveillance and oppression. CSR poses fundamental ethical questions regarding the data collected, its legal context, the need for transparency, and the need to foster trust with both employees and customers. The responsible deployment of AI is critical, requiring ethical considerations in the development of AI software to protect privacy and ensure transparency (CSR Platform, 2023).

When it comes to environmental considerations, the seemingly intangible character of the digital sphere hides significant environmental impacts. The digital sector's carbon footprint, which accounts for 2 to 4 percent of global greenhouse gas emissions, requires comprehensive analysis. CSR promotes the quantification of digital impacts through such indicators as greenhouse gas emissions, water consumption, energy use, and consumption of abiotic resources. Alongside the product lifecycle, responsibility extends to suppliers, subcontractors, and end users, necessitating informed decision-making that considers environmental impacts. This green perspective calls for a re-evaluation of technological practices within a company, aligning CSR with broader social responsibility goals (CSR Platform, 2023).

CSR's third pillar focuses on the social impacts of digitalization, asking whether it promotes inclusion or exacerbates divisions within organizations. In France, digital exclusion and challenges such as digital illiteracy are critical issues, with the number of digitally excluded citizens reaching 13 million in 2017. This transition to digitization, which has been particularly acute during the various lockdowns, raises challenges related to the digitization of jobs, the precarious situation of workers in the gig economy, the right to disconnect, and concerns about cybersecurity. The growing scrutiny of algorithms and AI in relation to racial biases highlights the need for responsible practices. The concept of clean development goes beyond data management and environmental impacts, and requires a conscious approach to social inclusiveness. It asks decisive questions about the internal dynamics of organizations in the face of digital transition, its impact on employee-employer relations, and measures taken to combat the digital divide. Ultimately, the social pillar of digital responsibility invites a commitment to inclusion and encourages initiatives such as internship programs to navigate this complex landscape (CSR Platform, 2023).

1. PROMOTING RESPONSIBLE DIGITAL AND DIGITAL PRACTICES: STRATEGIC RECOMMENDATIONS FROM THE CSR PLATFORM

In its commitment to Corporate Digital Responsibility, the CSR Platform offers six strategic recommendations to establish responsible and sustainable digital practices. These guidelines aim to shape a more conscious and ethical approach to digital transformation, emphasizing environmental sustainability, social inclusion, and transparent governance.

Recommendation	Description
Digital Sobriety	Focus on reducing digital waste and carbon footprint. Emphasizes eco-design, product lifecycle considerations, and the preference for refurbished IT equipment to support ecological transition.
Governance	Emphasizes transparency in digital governance. Encourages integrating CDR indicators into extra-financial performance reports, involving digital aspects in social dialogue, and incorporating best practices into company charters.
Information	Highlights the importance of information as a lever for effective CDR. Recommends widespread training and awareness-raising efforts across businesses, SMEs, and large companies about the potential impacts of digitalization on privacy, the environment, and social issues.
Inclusion	Promotes true digital inclusion by advocating for digital equity. Encourages short training sessions for employees on specific tools and voluntary data-sharing initiatives.
New Forms of Work	Stresses the need to remain open to evolving work models while understanding the challenges posed by new ways of working. Highlights awareness of managerial relationships, emerging job roles, and working conditions in the digital sector.
Environmental and Social Impact Management	Underlines the critical need for thoughtful management of digital technology's environmental and social impacts. CDR is positioned as a strategic response to regulate this multifaceted tool.

Table -1: CSR Platform recommendation table

3. CONCEPTUAL FRAMEWORK OF THE STUDY

The conceptual diagram visually represents the relationships between key variables in this study. The social audit serves as the independent variable, influencing the digital responsibility of organizations, which is the dependent variable. However, this relationship is mediated by CSR practices, meaning that social audits enhance digital responsibility when organizations integrate CSR principles such as responsible governance, stakeholder engagement, and transparency. Furthermore, the recommendations from the CSR platform act as a moderating variable, strengthening or altering the

impact of social audits on digital responsibility. These elements together form a comprehensive model to analyze the interplay between social auditing, corporate responsibility, and digital sustainability.

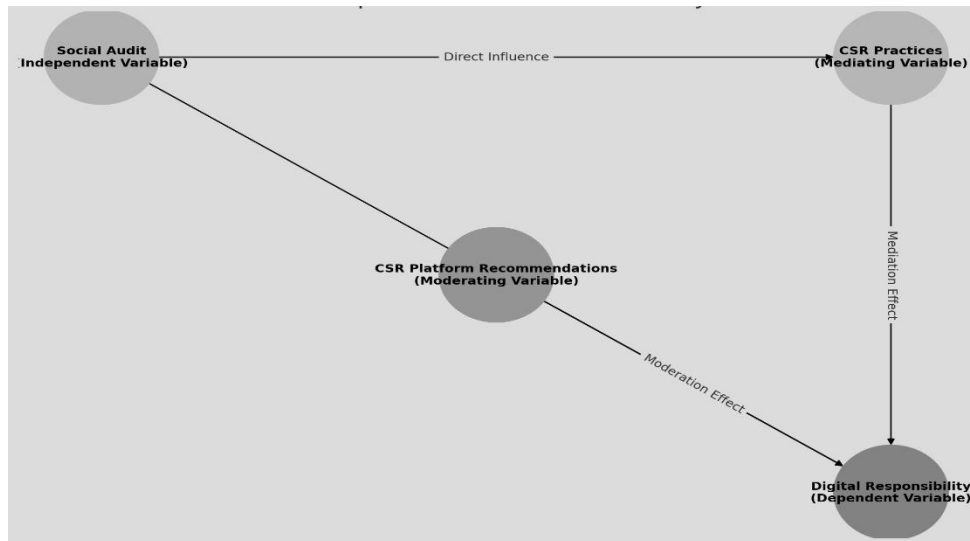


figure 1: representation of our conceptual framework

Based on this framework, the study aims to address the following research questions:

- RQ1: How does social audit influence the digital responsibility of organizations?
- RQ2: To what extent do CSR practices mediate the relationship between social audit and digital responsibility?
- RQ3: How do recommendations from the CSR platform moderate the effect of social audit on digital responsibility?

4. METHODOLOGY

Within this groundbreaking study on digital responsibility in organizations in Morocco, a qualitative methodology was chosen to capture the complexities and nuances inherent in this emerging field (El Medaker et al., 2023). Since digital responsibility is a relatively recent concept, introduced in 2020, and the Moroccan public enterprise landscape is actively exploring the implications of digital responsibility, a qualitative methodology focusing on indirect interviews was carefully selected (Drury, R. et al., 2011). The non-directive interviews offer a flexible framework that allows participants to express themselves freely, facilitating the emergence of rich and context-specific information about the perception, adoption, and challenges of digital responsibility within Moroccan organizations, public enterprises, and public institutions. This systematic approach will allow for an in-depth exploration of current practices, stakeholder perspectives, and organizational dynamics, contributing to a holistic understanding of digital responsibility in the specific context of these public institutions. The indirect interviews will allow respondents to share their experience, opinions, and interests, and thus lay a solid foundation for the in-depth qualitative analysis that will characterize this study.

4.1.DATA COLLECTION

A special attention was paid to primary data collection as part of our study. To achieve this end, an open-ended question was asked to a representative sample of professionals and directors in Moroccan public establishments and companies. It was worded as follows: “Could you share with us your reflections on how digital responsibility is conceptualized and

practiced inside your organization in the era of digital transition? How could social auditing can contribute to continuous improvement? Please feel free to share the specific initiatives, challenges or opportunities that come to your mind. Your insights will help our team understand the nuances of digital responsibility in the context of social auditing in Morocco.” It was deliberately non-directive, allowing participants full freedom to express their perspectives, experiences, and knowledge related to CSR. This methodological approach aims to capture the complexity of the digital landscape in Morocco and gather a wide range of practices, perceptions, and challenges related to CSR. The obtained answers will form the foundation of our qualitative exploration, allowing for an in-depth analysis of the underlying dynamics of CSR within Moroccan CSR companies.

4.2. OUR SAMPLE:

In the following section, we will provide a detailed description of the sample used in the present research. The selection of this sample is crucial to understanding the relevance and generalizability of our results. The selection criteria, the main characteristics and the logic behind the composition of the sample will be described. This will make it clear how the sample reflects the population we want to study and the data we want to analyze.

PEE	Approximate Function
Entity 1 (E2)	Corporate Social Responsibility and Sustainable Development Manager
Entity 2 (E3)	Sustainable Development and CSR Manager
Entity 3 (E4)	Manager responsible for tasks related to CSR
Entity 4 (E5)	Internal Auditor (with responsibilities linked to Sustainable Development and CSR)
Entity 5 (E6)	Environmental, Social, and Governance (ESG) Function Manager
Entity 6 (E7)	Sustainable Development and CSR Manager
Entity 7 (E8)	Governance and Digital Project Manager

Table -2: Sample Table

4.3.DATA ANALYSIS

The interviews were meticulously transcribed and then analyzed using the content analysis method, in particular by applying a thematic analysis. The purpose of this analysis is to highlight the social representations, opinions, and ideas conveyed by the participants, through an in-depth investigation of the key elements of their speech. Topics examined covered the understanding of the principles of digital responsibility, organizational practices related to digital transformation, and ethical concerns and considerations related to the implementation of artificial intelligence. Our focus throughout this analysis has been on the diversity of perspectives regarding the integration of artificial intelligence within Moroccan public institutions and enterprises, the associated ethical apprehensions, and the specific challenges encountered in the context of digital responsibility. At the same time, our approach aimed to identify the motivations driving public institutions and enterprises (PEEs) to engage in the implementation of responsible digital practices, thus contextualizing the impact of organizational initiatives and policies related to digital responsibility.

Given the non-directive nature of the interviews, a thematic analysis was conducted to structure and categorize the responses into key areas. This allowed us to break down participants' answers into several core themes that emerged from their discourse. Through this process, we identified recurring issues such as the ongoing digital and technological transition in Moroccan public institutions, with participants emphasizing the gradual shift towards the integration of artificial intelligence and other digital tools. Social auditing was seen as a strategic tool to facilitate this transition by assessing the impact of technological changes on employees and organizational processes, and ensuring the workforce is adequately prepared for the digital landscape. Additionally, the analysis revealed that while some responsible digital initiatives were noted within organizations, they were often spontaneous and lacked coherence. Social auditing was highlighted as a means to provide structured recommendations for improving digital responsibility practices and to help formalize these initiatives.

Participants also expressed a strong commitment to advancing responsible digital practices in line with national modernization strategies. However, significant challenges were identified, such as resistance to change, lack of resources, and insufficient awareness of digital responsibility principles. Social auditing was regarded as a valuable tool for overcoming these barriers by offering strategic direction, fostering awareness, and ensuring that digital responsibility practices are aligned with national and international standards. Furthermore, the importance of data security and privacy protection was emphasized, with social auditing playing a critical role in assessing and improving the effectiveness of data protection measures to ensure compliance with regulatory requirements and best practices. Finally, the need for continuous employee training and engagement was highlighted, as participants noted that the success of the digital transition hinges on developing the necessary skills within the workforce. Social auditing was seen as essential in evaluating the impact of training programs and identifying areas for improvement.

The data analysis was carried out using NVivo 12, ensuring a systematic and rigorous examination of the qualitative material collected. This thematic approach allowed us to extract meaningful insights from the non-directive interviews and provided a structured framework to analyze the complex interplay between social auditing and digital responsibility in Moroccan public institutions and enterprises.

5. STUDY RESULTS

In this section, the results of the study, which explores the integration of corporate social responsibility and sustainable development practices within Moroccan public institutions and companies, are presented. Based on qualitative data analysis, the findings offer an in-depth look at how these entities navigate the challenges and opportunities associated with digital transformation and responsible governance. Following each sub-section, specific aspects of the research are highlighted, providing detailed insights into the roles, responsibilities and strategic directions of key players within these organizations. Furthermore, the findings highlight the potential contributions of social auditing to promoting a systematic and structured approach to sustainable development and CSR practices.

4.1. DIGITAL AND TECHNOLOGICAL TRANSITION

The interviews' in-depth analysis reveals a crucial phase of digital and technological transition within Moroccan public institutions and companies. Interviewees consistently describe a “ digitization shift ”, characterized by the gradual integration of advanced technologies such as artificial intelligence into organizational processes. One participant succinctly described this reality: “ we are taking big steps in the direction of numerization, but this remains a continuous, dynamic process.”

In this environment, social auditing emerges as a strategic tool to support this transition. Social audits systematically assess the impact of technological transformations on employees' roles and skills. In identifying areas requiring capacity-building efforts, social auditing plays a fundamental role in workforce adaptation, and ensures a smooth and effective transition.

4.2. DIGITAL RESPONSIBILITY OF ORGANIZATIONS

Our results also demonstrate an emerging and nuanced understanding of digital responsibility among Moroccan EEPs. While some responsible initiatives are noted, they seem to lack coherence and strategic structuring. As one participant illustrated, “Our responsible initiatives are usually very spontaneous; we need a more organized and more formal approach.

This is an area where social auditing can help, by assessing the effectiveness of current DRO initiatives and proposing recommendations for improvement. It can also play a key role in formulating structured policies aimed at institutionalizing responsible practices and promoting continuous improvement in this area.

4.3. COMMITMENT TO FUTURE PROGRESS

Attendees showed a strong commitment to the development of responsible digital workplace practices, in line with the national modernization vision for the public sector. Participants stressed the importance of adopting modern digital approaches while adhering to the principles of accountability. This was summed up in the statement of one participant: “We are committed to evolving with the national vision and integrating increasingly responsible practices into our ongoing digital transition”.

Corporate social auditing can assist this commitment by monitoring the implementation of responsible digital practices and identifying opportunities for improvement. By making sure that organizations' digital strategies remain aligned with national and international responsibility objectives, it helps to consolidate this transition.

4.4. NEW CHALLENGES

Notwithstanding significant progress, participants identified major challenges to be overcome to ensure the success of this transition. Obstacles most frequently cited included resistance to change, a lack of specialized resources and insufficient awareness-raising initiatives. These challenges were summed up by one participant: “Tackling resistance to change effectively is a major challenge. In turn, we acknowledge the need to invest heavily in awareness-raising initiatives to improve comprehension and uptake of the principles of Digital Responsibility.”

By assessing the effectiveness of actions to overcome these obstacles, social auditing can provide strategic direction for continuous improvement. It can also serve as a catalyst by raising awareness and facilitating stakeholder buy-in to the necessary changes.

4.5. DATA SECURITY AND PRIVACY PROTECTION

Data security and privacy concerns are growing with the digital transformation of PEEs. There was unanimous recognition of the importance of putting in place robust measures to protect sensitive data, while reconciling technological innovation with privacy requirements. As one participant put it: “Guaranteeing data security is a delicate balance as we move forward with digital processes. This requires constant vigilance and strategic planning”.

Social auditing can play a vital role here, assessing the effectiveness of existing security measures and providing recommendations for aligning these measures with regulatory requirements and best practices. Supporting ongoing improvement, it contributes to the creation of a safe and reliable digital environment.

4.6. EMPLOYEE TRAINING AND ENGAGEMENT

The success of the digital transition depends to a large extent on EEPs' ability to mobilize and train their staff. The discussions revealed that adapting employees to this new digital dynamic remains a major challenge. In the words of

one contributor: “Our continuing corporate responsibility is to ensure that our workforce has the skills it needs to navigate the digital landscape responsibly. Continuous training is essential to achieve this”.

In this respect, social auditing can play a key role in measuring the impact of training programs and assessing employee engagement levels. By pinpointing gaps and suggesting improvements, it fosters the development of a competent workforce fully committed to responsible digital practices.

6. DISCUSSION OF THE FINDINGS:

The results demonstrate a complicated landscape within Moroccan public sector organizations and firms, marked by an ongoing digital transition and a qualified take-up of responsible digital organizations. While participants identified responsible initiatives, these actions often remain sporadic and lack clear formalization. Social auditing has emerged as a pivotal tool in this dynamic, offering a systematic assessment of responsible initiatives implemented within PEEs. It identifies gaps in the formalization of these actions and recommends adjustments to improve their effectiveness. By including the social audit, organizations can systematically assess their commitment to digital responsibility and ensure that initiatives are aligned with leading practices.

The CSR Platform's guidelines for frugal digital management and transparent governance are also reflected in these findings. To foster responsible digital use, social auditing can assess compliance with the recommendations of the ESR Platform, providing an objective basis for adjusting digital responsibility policies. In addition, in-depth training and awareness-raising on the impacts of digitization, as recommended by the PEE Platform, are also areas in which social auditing can make a meaningful impact. Evaluating the understanding and adoption of digital responsibility principles within EEPs, social auditing offers tangible data to guide ongoing training initiatives and raise awareness.

Social auditing also makes it easier to overcome resistance to organizational change and the lack of skilled resources. Identifying resistance factors and resource needs, it becomes a valuable tool for developing targeted strategies aimed at encouraging an internal culture conducive to digital responsibility. Alignment of current and future practices with the national public sector modernization vision and objectives is essential, and can be strengthened by social auditing. By regularly assessing compliance with national objectives, social auditing ensures transparent digital governance and supports ongoing commitment to responsible digital practices.

In this way, the transition to responsible use of digital technology and artificial intelligence within Moroccan EEPs needs a strategy that is holistic in scope, with social auditing as a central tool. This approach, anchored in formal policies, transparent governance and an organizational culture focused on DRO, can effectively guide these initiatives towards sustainable development. The results, enriched by the insights of social auditing, provide valuable pointers to guide these efforts towards conscious, ethical and responsible digital governance.

7. CONCLUSION

In conclusion, this paper proposes an in-depth exploration of digital responsibility within Moroccan public institutions and enterprises, with a particular focus on the integration of artificial intelligence. The qualitative exploratory study presents a nuanced picture, highlighting an ongoing digital transition while revealing a measured adoption of digital responsibility in PEEs. Corporate social auditing appears to be a crucial mechanism for strengthening the capacity of EEPs to evolve towards a more solid and systematic framework for digital responsibility. Through systematic assessment of existing responsible initiatives, social auditing can identify gaps and recommend adjustments to strengthen their formalization and impact. Social audit integration ensures that EEPs' digital practices meet the highest standards and are subject to ongoing improvement.

The results demonstrate responsible initiatives within EEPs, but underline the need for clear formalization and more structured digital responsibility policies. CSR Platform recommendations, focusing on frugality, transparent governance, information dissemination, inclusivity and adaptation to new work dynamics, provide a relevant framework for guiding practices towards greater digital responsibility. Such challenges as the resistance to social change and the need for specialized resources underline the importance of increased awareness and ongoing training, to which social auditing can effectively respond. Social auditing becomes an essential tool for assessing the effectiveness of awareness and training programs, and for recommending evidence-based adjustments. This discussion also focuses on the integration of digital responsibility into organizational culture, in line with the national vision of public sector modernization. The role of social auditing can play a central role in the regular assessment of the integration of digital responsibility into the organizational culture, thus ensuring ongoing compliance with national objectives.

By incorporating social auditing into this conclusion, the article strengthens its perspective on the transition to more robust digital accountability within Moroccan EEPs. The identified guidelines and challenges, enriched by the contributions of social auditing, offer a valuable guide to steer PBEs in the direction of conscious, ethical and responsible digital stewardship, eventually promoting sustainable development in the context of digital transformation.

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