

# Management Audit of the Effectiveness of Human Resources in Government Organizations

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## Abstract

Human resources (HR) effectiveness is an essential factor in the success of an organization, especially in a government environment that influences the delivery of public services. This research aims to evaluate the effectiveness of human resources (HR) in government organizations through a management audit approach. This research uses a qualitative approach with descriptive methods. The research results show that management audits in improving the effectiveness of human resources (HR) in government organizations include several essential steps. This includes HR planning by considering SWOT analysis, HR recruitment and selection by ensuring compliance with SOPs and statutory regulations, employee training and development to increase competency, performance appraisal to encourage productivity, and management of compensation and labor protection that is fair and by regulations. Audits are also crucial in ensuring that layoffs and retirements are carried out transparently and with due regard for workers' rights. Furthermore, management audits of human resources (HR) effectiveness bring various benefits to the organization. Audits help identify weaknesses in HR management, enable focus on necessary improvements, and increase the efficiency of HR processes. In addition, audits ensure legal compliance with HR policies, reduce legal risks, and enable employee development that aligns with organizational needs. Thus, HR management audits ensure optimal performance and organizational sustainability.

**Keywords:** Management Audit, Effectiveness, Human Resources, Employee Development, Government Organization

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## Introduction

Human resources (HR) are an essential asset for every organization because they are the main element that directly contributes to achieving organizational goals (Sunarto, 2020). HR is not only a workforce that carries out operational tasks but is also the core of an organization's ability to adapt, innovate, and develop in an ever-changing environment (Parinsi & Musa, 2023). By having quality, skilled, and committed human resources, organizations have a significant competitive advantage in achieving efficiency, productivity, and strategic advantage (Setiawan, 2016). The importance of HR in achieving organizational

goals is reflected in various aspects, such as individual and team performance, product and service development, providing quality customer service, and long-term organizational sustainability (Kirana et al., 2023). Competent human resources can identify and exploit opportunities, manage risks, and strengthen relationships inside and outside the organization (Dahono et al., 2022). In the context of government organizations, adequate human resources are the key to providing quality public services and ensuring transparency, accountability, and compliance with existing regulations (Jundia et al., 2023).

Human resource (HR) development is the primary key to increasing the effectiveness of an organization in achieving its goals. Through investment in human resource development, organizations can improve the quality, competence, and capacity of the individuals who work in them (Ruhana, 2012). This directly impacts an organization's ability to adapt to environmental changes, meet challenges, and take advantage of emerging opportunities. By developing human resources, organizations strengthen the foundations for innovation, creativity, and increased productivity. Skilled and trained human resources have the knowledge and skills to solve problems, improve work processes, and achieve desired results (Sutrisno, 2008). Human resource development also contributes to building competitive advantages for organizations (Sandi et al., 2019). Organizations with a skilled and knowledgeable team can provide superior service, build strong customer relationships, and respond to market changes quickly and effectively. This helps organizations maintain a strong position in the market and achieve long-term excellence (Shabrina et al., 2023). Human resource development is a strategic investment for organizations in achieving their goals. By optimizing the potential of the individuals who work in it, organizations can increase operational effectiveness, create added value, and achieve long-term success (Papaya, 2011). Therefore, human resource development must be considered a top priority in organizational management oriented toward sustainability and growth.

Evaluation is essential for government organizations to ensure that the HR function is running and contributing well to achieving organizational success (Huzain, 2021). Evaluation of the implementation of HR programs that have been developed is necessary to measure the extent to which employees have contributed to achieving overall organizational goals. This evaluation process focuses on individual performance and the effectiveness of HR strategies and policies that have been implemented (Bashori, 2012). Evaluation provides an in-depth understanding of whether employees have worked effectively according to their responsibilities and what contributions they have made to achieve the set goals (Azmy, 2015). Through this evaluation, government organizations can identify strengths and weaknesses in the implementation of HR programs and identify areas where improvement is needed (Mayowan, 2016). Evaluation also provides a basis for making better decisions in developing HR strategies in the future (Nurbiyati, 2015). Thus, evaluation not only functions as a tool to measure employee performance but also as an essential instrument in the continuous improvement process for government organizations to increase HR effectiveness and achieve organizational goals more efficiently (Simamora, 2018).

To ensure success in achieving goals, government organizations need to conduct management audits of human resource functions (Fitriani, 2022). Management audit is a comprehensive assessment and analysis of existing human resource programs. Human resource audits emphasize assessing various HR activities within the organization

(Rachdiansyah & Tesmanto, 2021). This audit process aims to ensure that HR activities have run economically, efficiently, and effectively in achieving their goals and provide recommendations for improvement if necessary (Soedarsa & Anwar, 2014).

To improve HR performance, management audits are designed systematically to audit all human resource activities and programs held (Anawati & Ngumar, 2016). As auditable entities, government organizations must assess and report whether resources have been used effectively and whether the objectives of planned programs and activities can be achieved without violating applicable rules and policies (Harifa et al., 2022). Thus, management audits become essential in ensuring that government organizations can optimally achieve their goals through effective HR management and in accordance with applicable standards (Maharani & Sari, 2014). HR function work system policies can be assessed comprehensively through human resource management audits. This audit allows government organizations to evaluate the extent to which the policies and procedures established in HR management comply with expected standards (Syahril et al., 2023). Apart from that, management audits are also expected to be able to minimize or even eliminate the "gap" between expected conditions and existing practices. By identifying discrepancies between desired policies and existing practices, organizations can take corrective steps to improve their HR work systems (Lako & Sumaryati, 2002). Thus, management audits are an evaluation tool and an instrument for continuous improvement in human resource management so that organizations can achieve their goals more effectively and efficiently.

This research aims to evaluate the effectiveness of human resources in government organizations through a management audit approach. It aims to provide an in-depth understanding of how government organizations can improve their HR management through management audits. The benefit is to provide a better understanding of the extent to which existing HR management policies and practices comply with expected standards and provide recommendations for policymakers to improve the performance and management of HR in government organizations to achieve organizational goals more effectively.

## Research Design and Method

This qualitative study aims to overcome problems based on social reality using data (Moleong, 2014). According to Moleong, qualitative research aims to holistically understand phenomena such as behavior, perception, motivation for action, and others, using descriptions in words and language and utilizing scientific methods. This research is intended to provide an in-depth understanding of management audits and the effectiveness of human resources in government organizations. It is carried out with a descriptive approach that aims to provide a clear picture of situations, events, and characteristics of populations or certain areas using information, justifying the situation, and making evaluations by Anggito and Setiawan (2018). In this research, all data collected is analyzed and organized to draw conclusions, which are presented in written form.

## Results and Discussion

### *Management Audit to Improve HR Effectiveness in Government Organizations*

According to Mahmudi (2005), effectiveness is the relationship between the output produced and the goals to be achieved. The more significant the contribution of output to

achieving goals, the more influential the organization, program, or activity. Thus, the effectiveness of the human resources function is measured by comparing the output of the program or policy implemented with the organization's goals and the program or policy itself. Suppose a program or activity's output significantly contributes to the organization's or program's goals. In that case, the program or activity is effective. However, if the output produced does not significantly contribute to the goals, the program or activity is considered ineffective (Ahyakudin, 2017). Measuring the effectiveness of human resource functions is essential in government organizations because human resources are the main asset in providing public services. By measuring the extent of HR's contribution to achieving organizational goals, government organizations can evaluate the effectiveness of policies and programs implemented in HR management (Naukoko, 2014). In addition, measuring effectiveness helps identify areas where improvement is needed so that corrective steps can be taken to increase HR performance and contribute to overall organizational goals (Tiffani & Rustam, 2012). Thus, according to Mahmudi, understanding the concept of effectiveness is an essential basis for managing human resources in government organizations. Below, we will discuss management audits that can be carried out to increase the effectiveness of human resources in government organizations.

#### *Human resource planning*

Human resource (HR) planning is a crucial step in increasing HR effectiveness in government organizations. Government organizations have carried out HR planning by including it in each subsection's Strategic Plan and the Cost and Budget Design mechanism. Organizations consider a SWOT (Strength, Weakness, Opportunity, Threat) analysis in this planning process to understand the internal and external conditions that influence human resources. This is important because effective HR planning must accommodate changes in the business and organizational environment so that the organization can adapt and meet the demands of existing changes. Apart from that, in HR planning, government organizations also pay attention to employee workload and ratios as guidelines for recruiting. Employee workload and ratios are important parameters in determining the need for new human resources or increasing the capacity of existing human resources. By considering this ratio and workload, organizations can identify the gap between HR needs and the number of available employees so that employee recruitment or development steps can be carried out appropriately and efficiently. In the context of HR planning in government organizations, efforts to anticipate environmental changes and ensure the availability of human resources that suit organizational needs are critical. Thus, comprehensive, and targeted HR planning will enable government organizations to maximize the potential of their human resources, increase operational effectiveness, and achieve organizational goals efficiently. Therefore, continuing to implement and improve the HR planning process is an integral part of efforts to increase the effectiveness of human resources in government organizations.

#### *Human resources recruitment*

An audit of the human resources (HR) recruitment process in government organizations aims to ensure that recruitment procedures have been implemented in accordance with established standard operating procedures (SOP). In this audit, it is essential to verify that

recruitment procedures are by existing SOPs and ensure that each step in the recruitment process has been carried out correctly and by applicable regulations. Apart from that, the audit also aims to ensure that the recruitment process has met the workforce needs of government organizations based on the competencies and qualifications that have been determined. This means the audit will evaluate whether prospective employee selection was conducted considering the competencies and qualifications required for the available positions. Furthermore, HR recruitment audits are also carried out to ensure that recruitment procedures follow applicable laws and regulations. In this context, the audit will check whether the recruitment process has been carried out in compliance with all regulations and policies set by the government related to HR recruitment in the public sector. It is important to note that compliance with laws and regulations is a critical aspect of the recruitment process, and audits must ensure that government organizations comply with all applicable requirements. Finally, in developing a recruitment process based on organizational needs, the audit will also evaluate whether the organization has appropriately analyzed the ratio of employees to workload. This analysis is essential to ensure that the organization has sufficient employees to meet its operational needs. By understanding the ratio between the number of employees available and the workload that must be carried out, organizations can make more informed decisions in the recruitment process to ensure smooth operations and effective achievement of organizational goals. Thus, HR recruitment audits in government organizations are essential in ensuring that the recruitment process is carried out efficiently, effectively, and by established standards.

#### *Selection of human resources*

Audits of the human resources (HR) selection process in government organizations aim to ensure that the organization has well-defined selection procedures. This objective includes checking whether established standard operating procedures (SOP) have implemented the selection procedures. It is essential to ensure that each stage in the selection process has been carried out correctly and by applicable procedures, thereby minimizing the risk of errors and ensuring fairness in candidate assessment. The HR selection audit also aims to ensure that the selection procedures meet the organization's needs in obtaining workers who meet the specified qualifications. This audit will evaluate whether the selection criteria used are appropriate to the needs of the available positions and whether the selected candidates have the necessary qualifications by the organization's standards. Finally, an HR selection audit ensures that the selection procedures follow applicable laws and regulations. It is essential to ensure that the selection process is carried out in compliance with all regulations and policies set by the government related to HR selection in the public sector. Compliance with laws and regulations is an essential aspect of the selection process, and audits must ensure that government organizations comply with all applicable provisions to prevent potential future legal issues. Thus, human resource selection audits in government organizations aim to ensure that the selection process is carried out appropriately by applicable SOPs, meets organizational needs, and complies with applicable laws and regulations. With this audit, it is hoped that the HR selection process can be carried out effectively, efficiently, and transparently so that the organization can obtain a qualified workforce that aligns with its operational needs.

### *Workforce training and development*

Audits of workforce training and development in government organizations aim to ensure that the organization has clear procedures for implementing training and development. This objective includes checking whether the organization has well-defined procedures and whether these procedures have been implemented by established standard operating procedures (SOP). It is essential to ensure that each stage in the training and development process is carried out by applicable SOPs, thereby creating consistency and efficiency in HR development efforts. Furthermore, workforce training and development audits also aim to ensure that these procedures are carried out according to employee needs and can improve their competence and performance in achieving organizational goals. This audit will evaluate whether the training program has been designed to meet employee development needs per their roles and responsibilities in the organization. In addition, the audit will also assess the effectiveness of training programs in improving employee skills, knowledge, and attitudes to face the challenges and demands of an ever-changing work environment. Finally, a workforce training and development audit is carried out to ensure the procedures comply with applicable laws and regulations. It is essential to ensure that training and development programs organized by government organizations comply with all regulations and policies set by the government related to human resource development in the public sector. Compliance with statutory regulations is the key to ensuring that training and development programs run well and do not violate applicable regulations. With this audit, the organization can increase the effectiveness of training and development programs to support optimal human resource development and better achieve organizational goals.

### *Performance assessment*

Audits of performance appraisals in government organizations aim to ensure that the organization has implemented a regular performance appraisal process. This objective includes checking whether the organization has clear procedures for carrying out performance assessments and whether these procedures have been implemented by established standard operating procedures (SOP). It is essential to ensure that each stage in the performance appraisal process has been carried out by the applicable SOP, providing clarity and consistency in evaluating employee performance. Furthermore, the performance appraisal audit also aims to ensure that the performance appraisal process can encourage employees to increase productivity and work motivation. This audit will evaluate whether the performance appraisal system implemented has a clear link to rewards and career development, providing incentives for employees to improve their performance. In addition, the audit will also assess whether the performance appraisal process was carried out objectively and fairly, without bias or unfair preferences. Finally, a performance assessment audit is carried out to ensure appropriate follow-up to the performance assessment results. It is essential to ensure that the organization has an effective mechanism for identifying areas that need improvement or development based on the results of performance assessments. The audit will also evaluate whether the organization has provided sufficient support for employees to achieve the targets set in their performance appraisal. With this audit, it is hoped that the organization can increase transparency, objectivity, and effectiveness in the performance assessment process, thereby supporting national goals more efficiently.

### *Workers' Compensation and Protection*

Audits of compensation and labor protection in government organizations aim to ensure that the compensation system implemented is fair and in accordance with applicable standards. This objective includes checking the existence of clear procedures for determining worker compensation and protection and whether these procedures have been carried out by established standard operating procedures (SOP). It is essential to ensure that workers' compensation and protection systems comply with applicable laws and regulations and provide adequate protection for workers. Furthermore, the audit also aims to evaluate whether the compensation system implemented can meet workers' needs and expectations. This audit will review various compensation components such as salary, benefits, and other incentives to ensure that the compensation is commensurate with the employee's contribution and value to the organization. The audit will also assess whether labor protection systems such as health insurance, social security, and protection for vulnerable workers have been implemented well and provide adequate protection for workers. Finally, a compensation and labor protection audit is carried out to ensure that the organization has complied with applicable laws and regulations related to labor compensation and protection. This audit will evaluate whether the organization has met all legal obligations related to employee compensation and protection and whether sufficient efforts have been made to maintain compliance with these regulations. With this audit, it is hoped that organizations can increase transparency, fairness, and legal compliance in their worker compensation and protection systems. With this audit, it is hoped that organizations can improve and enhance their worker compensation and protection systems, thereby creating a better work environment and supporting the welfare of workers.

### *Termination of Employment and Retirement*

Audits of layoffs and retirement in government organizations aim to ensure that the process is carried out in accordance with applicable legal provisions and procedures. This objective includes checking the existence of clear procedures related to termination of employment and retirement and whether these procedures have been carried out by established standard operating procedures (SOP). It is essential to ensure that every action for termination of employment or retirement is carried out fairly, transparently, and by the rights stipulated in the applicable laws and regulations. Furthermore, the audit also aims to evaluate whether the reasons for termination or retirement have been carefully considered and are by organizational policy. This audit will review the decision-making process related to layoffs or retirement, as well as whether the steps taken have taken into account the rights and welfare of the workers involved. In addition, the audit will also assess whether layoff or retirement procedures have taken into account the social and economic impact on affected workers. Lastly, a layoff and retirement audit is conducted to ensure that the organization has complied with all legal obligations related to layoffs or retirement. This audit will evaluate whether the organization has complied with all legal provisions relating to layoffs or retirement and whether there have been sufficient efforts to maintain compliance with these regulations. With this audit, it is hoped that organizations can increase transparency, fairness, and legal compliance in their termination and retirement processes, thereby creating a more stable and trustworthy work environment for workers. With this audit, it is hoped that organizations can

improve their employment termination and retirement processes so that they are more in favor of the interests and rights of the workers involved.

### ***Benefits of a Management Audit on HR Effectiveness***

Having a management audit of human resources (HR) effectiveness brings various benefits to the organization. Here are some of the benefits:

#### *Identify Weaknesses*

Management audits of human resources (HR) are essential in helping organizations identify weaknesses or gaps in HR management. By conducting regular audits, organizations can comprehensively evaluate various aspects of HR management, such as the recruitment process, employee development, and performance appraisal. Through this audit, organizations can identify areas where HR effectiveness can be improved. For example, audits can help reveal weaknesses in the recruitment process, such as a lack of effective recruiting strategies or inadequate candidate assessments. Audits can also reveal potential improvements in employee development programs, such as the need for more specific training or improvements in providing career development opportunities. By knowing these weaknesses, organizations can take appropriate corrective steps to increase the effectiveness of their HR management. Apart from that, HR management audits also help organizations to focus on areas that need improvement to achieve organizational goals. By having a deeper understanding of weaknesses in HR management, organizations can allocate their resources and efforts more efficiently and effectively. For example, organizations can invest in developing training programs that suit employee needs or improving performance appraisal systems to ensure overall performance increases. Thus, HR management audits not only help organizations identify problems but also enable them to take proactive steps in improving HR management and achieving organizational goals.

#### *Increased Efficiency*

Through management audits of human resources (HR), organizations can comprehensively evaluate the efficiency of the HR processes that have been implemented. Identifying inefficient or redundant processes is one of the main focuses of this audit. Processes that experience inefficiencies can hinder the productivity and overall performance of the organization. By identifying these processes, organizations can make the necessary changes to increase productivity and efficiency in HR management. For example, an audit may reveal overlapping tasks between departments or processes that require excessive time and resources without adding significant value. By knowing this, organizations can redesign or eliminate inefficient processes and implement more effective solutions to support more efficient and productive HR management. In addition, evaluating the efficiency of HR processes through audits also allows organizations to adopt best practices and innovations in HR management. By evaluating the processes that have been implemented, organizations can identify opportunities to introduce new technology or improve existing systems to increase efficiency. For example, using HR management information systems or workforce management applications can help automate processes that previously consumed time and resources. Thus, an HR management audit is not just about identifying problems but also

about creating opportunities for innovation and continuous improvement in HR management that can positively impact the entire organization.

#### *Meeting Organizational Needs*

Management audits of human resources (HR) are essential in helping organizations ensure that their human resources align with the organization's needs and strategy. Organizations can comprehensively evaluate employee competency, performance, and potential through audits. Thus, the organization can assess whether employees have the necessary skills and knowledge based on the established business goals and strategies. If a mismatch is found between employee competencies and organizational needs, this audit provides a basis for the organization to make the necessary adjustments. For example, organizations may identify a need for employee training or development to enhance competencies relevant to their business goals. Furthermore, HR management audits enable organizations to optimize employee placement according to their potential and performance. By evaluating employee performance and potential, organizations can identify individuals who have the potential to be placed in more strategic roles or to occupy higher leadership positions. Audits also enable organizations to identify employees who may require further development to reach their full potential. Thus, HR management audits help organizations ensure the availability of human resources to business needs and strategies and optimize employee placement and development according to their potential and performance, thereby supporting the effective achievement of organizational goals.

#### *Legal Compliance*

Management audits of human resources (HR) have a crucial role in ensuring that policies and procedures related to HR comply with applicable laws and regulations. In the audit process, organizations carefully review the policies they have established related to HR management, including recruitment, selection, training, development, and termination procedures. Thus, this audit assures that every step the organization takes regarding HR management has complied with applicable legal regulations. Apart from that, HR management audits also help organizations avoid legal risks arising due to violations of legal provisions related to employment. By ensuring that the policies and procedures implemented are by existing legal regulations, organizations can reduce the possibility of disputes or lawsuits related to HR management. This is important because violations of applicable laws and regulations can result in severe consequences for the organization, such as hefty fines, damaged reputation, or even lawsuits that have the potential to threaten business continuity. Thus, HR management audits not only assure that policies and procedures related to HR comply with applicable laws and regulations but also help organizations reduce legal risks that may arise due to violations of legal provisions related to labor. This makes HR management audits an essential step for organizations to ensure legal compliance and maintain the stability and sustainability of their operations.

#### *Employee Development*

Human resource management (HR) audits allow organizations to identify employee development needs more precisely. In the audit process, employee performance evaluation

becomes an essential focus in assessing the strengths and weaknesses of each individual. In this way, organizations can understand where employees have potential for further development and where they may need help to improve their performance. In addition, organizations can identify training needs in auditing to determine the appropriate development program for improving employee competency. This could be technical training to improve specific skills needed in their job or soft skills training to develop interpersonal or leadership abilities. Thus, HR management audits provide a strong foundation for organizations to design more targeted and effective development programs. Furthermore, HR management audits enable organizations to design development programs that suit their needs and business priorities. Organizations can direct their resources to the most relevant and beneficial development programs by evaluating an organization's strategic goals and identifying employee needs. For example, if an organization identifies a need to increase managerial capacity within a team, it can design a development program focused on developing leadership skills. Thus, HR management audits help organizations identify employee development needs and enable them to design programs that suit their business needs, thereby supporting organizational goals more effectively.

## **Conclusions**

Human resource management (HR) audits benefit organizations in managing their workforce and achieving their business goals. In this audit, organizations can identify weaknesses in HR management, measure process efficiency, adapt policies to statutory regulations, and identify employee development needs. Thus, audits are essential in ensuring organizations can manage their HR more effectively and efficiently. Organizations can identify areas where HR effectiveness can be improved by conducting an HR management audit, such as recruitment, selection, training, and employee development processes. Audits also help organizations evaluate the efficiency of existing HR processes and ensure that policies and procedures related to HR comply with applicable laws and regulations. In addition, audits enable organizations to identify employee development needs more precisely through performance assessments and identify training needs to design appropriate development programs to improve employee competency and performance. Thus, an HR management audit is essential for organizations to ensure that their HR management is optimal and in accordance with applicable needs and regulations. Through these audits, organizations can improve their effectiveness, efficiency, legal compliance, and employee development, thereby supporting achieving their business goals in a better and more sustainable manner.

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