

## **PERSONNEL AUDITING STRATEGIES AND ADMINISTRATIVE EFFICIENCY IN THE NIGERIA CIVIL SERVICE**

Dr Patrick N Nwinyokpugi

Department of Office and Information management  
Rivers State University of Science and Technology, Port Harcourt, Nigeria

### **ABSTRACT**

This study adopted Yaro-Yamani's formula for sample determination to derive 108 population elements from the target population of permanent secretaries and directors of ministries as well as senior principal officers of the 15 accessible ministries of the Rivers State civil service. A total of one hundred and eight (108) questionnaires were returned out of which two (2) questionnaires were not usable. Hence, one hundred and six (106) usable questionnaires were analysed. Primary data analysis is characterized by average response rates and standard deviation values which are presented using contingency tables. Primary data was collected from the respondents using a self-constructed five-point Likert scale questionnaire. Data gathered using closed-ended questions were analysed using the Pearson product moment correlation coefficient statistics and findings lead to such recommendations as: Auditing business should focus on four keys areas of employees' functions, employees skills, cost of keeping employees and work enabling regulations because of their direct relationships on administrative efficiency in the civil service systems.

**Keywords:** Personnel audit, Cost Concern, Regulations, Skills Component, Compliance.

### **1. INTRODUCTION**

The main concern of organisational administration is its capacity to maintain a positive difference between operational expenditure and earnings. Sustainable organisations are known for the strength of existence in the face of increased cost, some of which may arise out of reckless retention of deadwoods and unproductive equipment. It is therefore the business of administrators to review from time to time the health of its workforce viz-a-viz the value of its machines. The accumulation of unproductive personnel whose skills no more necessary for productive enterprising is a greater risk. The evolution in productivity of an organization mostly depends on the abilities of human resources and how they respond to the innovations in technology and environment. Personnel audit plays a very effective role to improve internal

control and maintain consistent performance of a diverse group of individuals. Audit, a very familiar term commonly used in business field, is an effective assessment of managerial control (Aquinas, 2006). The audit incorporates the methodical and regular investigation of managerial practices and activities as against objectives and strategies, legal necessities and occupational standards of an organization. Financial auditing does recognise only the movement on the fiscal chart but did not take into cognizance those triggers that gave rise to the movement. Personnel audit embrace the human condition that give action to performance and non-performance on the financial index as well as the total work itself. The resources of an organization consist not only the finance, land and machine but all assets and organizational practices, competencies and company attributes, knowledge, information etc., through which the organization implements strategies and improves its effectiveness and efficiency (Barney, 2001). The effectiveness of employee control in an organization basically depends on personnel audit that provides necessary input into the potential future strategies and appraises the existing policies, techniques and customs of personnel with an aim to recommend means in which they can be better developed ((Campbell, 2002, Dev, 2009). It provides a justification of the skills, capabilities and performance of all the workers of an organization. The term personnel auditing borrows its title and rationale from accountancy, it also makes use of the system and methods of the social and scientific information. Personnel audit can be defined as “a systematic assessment of the strengths, limitations, and developmental needs of its existing human resources in the context of organizational performance” (Flamholtz, 2007). Human Resources Audit, “measures of human resource outputs and effectiveness under the given circumstances and the degree of utilization of human resource outputs and effectiveness under the given circumstances and the degree of utilization of the human resources in the best possible manner conducive to the organization” (Borowska-Pietzik, 2001). The audit of human assets is analytical rather than prescriptive. It aims, “to encourage professional managers and executives to develop their own ways of measuring performance against targets and objectives developed from the experience and needs of their own particular unit, department and section.

Today, the civil service is being controlled by government and political actors. In the Nigerian context, the civil service workforce management is no longer a decision of the career administrators such as permanent secretaries and senior directors but a direction from government houses about who are to be hired and not to be. Because politics comes now with its partisan orientation, merit and values in the civil service are read on the index of political patronage. One will be surprised to find a civil engineer hired and forced on the ministry of sports and youth development because the order comes from government houses. It is even more regrettable that some hires are not necessary but to satisfy the employment need of the governors at the time, and more pitiable to find that these hires are not in any way relevant to the job roles attached to them. The civil service can now be seen as the very unproductive sector our national

economy. Work evaluations are neglected because government in power wants to protect her own. Professional compliance standards are abused in the content of employment as well as role misplacements. These practices come with its attendant costs and burden. Personnel audit therefore is very essential because it provides concern on the evaluation of various controls, examining deviation from applicable standards and any instance or act of irregularity, inefficiency and ineffectiveness with the motive of taking corrective action (Aikins, 2011). The objectives of personnel audit are to evaluate the extent to which established policies and strategies are realized, to help the enterprises in isolating gaps between set objectives and actual outcomes, and to devise corrective action plans. From the perspective of Phillips (2001), personnel audit evaluate the efficiency and the continuation of human resource practices at comparatively low costs. The major issue of overstaffing is of serious concern to university administration. One thing is getting people hired and another is getting the required people hired. Hire is a need driven action not a ritual or routine administrative function. Performance of the workforce is not just an automatic work process but a coordinated and controlled action without which goal accomplishment is a mirage. To achieve efficiency in the civil service, the total cost of the workman to the state is of great importance. These costs are born from poor performance which leads to leakages, role ambiguity and confusion which enhances total loss of direction and redundancy. The entire spectrum of personnel audit therefore, embraces the skills sets available to the workman, quality output, quantity required, qualification relevance and the compliance content in terms of policy and procedures. These index areas are the focus of adequate personnel audit that certainly can add value to administrative efficiency. (Aswathappa, 2005). Personnel audit can be expensive and time-consuming depending on the extent of the audit, by whom and how proficiently the audit is conducted. Although the records like employee costs, numbers, skill surplus or shortage can be signified in numerical terms, personnel audit cannot quantify many measures like staff morale, motivation or job satisfaction properly, but it ensures that the structures that can guarantee the successful use of these indicators are maintained. (Evans, 2011). The significant role personnel functions play in the life an any society cannot be run like artificial intelligence robotic process because of its peculiar dynamics. Personnel in the public or private workforce must have some qualifying attributes that gives it an asset description. When these attributes are lacking in a given workforce, the personnel characterisation no longer exist. Although human resource is another vital resource input and, is evenly or in some settings, more important than financial resources, but the effective management of resource enhances organizational propensity to attain sustainable competitive advantage. It is therefore the thrust of this study to identify the spectrum of personnel audit that provides pathway for administrative efficiency in the Nigeria civil services which has over the years been seen as the cost carrying sector of national economy.

## **2. REVIEW OF RELEVANT LITERATURE**

Personnel audit can be understood in many ways. In the subject sense, it means that the object of personnel audit is the personnel employed in an organisation as well as the method of managing it (Padzik, 2002). Subject meaning of audit applies to basic features as well as advantages and disadvantages of personnel employed in the organisation. Personnel audit can also be understood in the sense of work process. In this context, personnel audit takes cognizance of systematic, independent and methodical research and, at the same time, assessment of human resources and the system of managing these resources, aiming at monitoring compliance of their conditions with the adopted standards (Pocztowski, 2004). The practical operationalization of personnel audit varies in terms of scope and regime. It is therefore possible to conduct initial diagnosis, full diagnosis or specialised diagnosis (Mikołajczyk 2008). Initial diagnosis is the examination of general features of human resources in the organisation and their management. Full diagnosis aims at examination of the whole structure of human resources in particular categories of employment as well as subsystems of human resources management in order to detect basic errors, explain reasons for their occurrence and evaluate the importance of these errors with regard to efficiency and effectiveness of an organisational functioning. On the other hand, specialised diagnosis means detailed examination in selected directions, aiming at deepened analysis of the selected human resource management functions. Specialised diagnosis through reaction to the observed deviation phenomena in the sphere of human resource management aims at introduction of improving changes. Galford (2008) argues that there is no strategic accountability of human resources beyond the smooth operation of administrative activities. This agrees with Medina (2006) who reasoned that human resource is a principal competitive weapon and it is only an auditing activity that can ensure the full utilization of its potentials. Rudhani (2013) states that every problem is related to the human problem and if human problems are determined and resolved, rest of the problem can be resolved inevitably. When performance gap exist in the workprocess, personnel audit is considered a powerful tool to identify this gap, and thus recommend corrective actions. Although the concept of personnel audit brought into the timeline in 1980's, the practices of personnel audit has already started boosting substantially. As the financial audit deals with various monetary transactions and issues, personnel audit deals with programs and issues related to the people, their functions and the human resource philosophy of an organization. The personnel audit is actually a process of investigating policies, strategies, systems, documentations and practices with regard to the functions of human resources of an organization. It involves the analytical experiment and assessment of programs, systems and procedures to the degree of human resource management.

### **2.1 Application of Personnel Audit**

The changing nature of globalization trend and technological advancement constantly direct changing the shape and environment of business and organizations. These trends come with attendant challenges in terms of human desires and skills as well as capacities to achieve. No organisation whether profit or non-profit in nature can succeed without establishing standard of performance and directed actions towards its realization. The human factor is not a machine with static component devoid of rationality and self interest. It is true that as the times and seasons changes, so does the needs of man at work. This need realm influences the behaviour complexities of the workforce towards performance. It is therefore the concern of personnel audit to evaluate the entire component of the personnel at work regularly to ensure that the changes in their interests does not in any way affect performance. Personnel audit provides management with the valuable and necessary information about the current state of the human resources of an organization. It measures performance and the effectiveness of employees Batra, G. S. (2006). Personnel audit has applications in all of the administrative and human resource functions such as human resource information systems, that include records keeping, personnel planning, job analysis and compensation management, staffing and development. (Saiyadain, 2009). It also x-ray recruitment and selection processes, training and development, career development and promotions. Chanda(2006) also supported in his contribution that organization control and evaluation which embraces performance appraisal system, labor-management relations and human resource control are critical foci of efficient personnel audit activity. Personnel audit makes these functions business driven, expand diversifications and promotes professionalism among human resource employees in an organization. The various policies and procedures of human resource vis-à-vis health compliance, professional safety and security issues are simply known as managerial compliance. Personnel audit aims to analyze health compliance, occupational safety and security issues of the workers at an organization (Glendon, 2006). Beside compliance, audit reviews organizational procedures to ensure that the organization follows corresponding rules and regulations (Appah & Binaebi, 2013). Shiri (2012) found that perfection in safety aspects and legal compliance brings transparency in personnel administration. Intervention from the state side is increasing in controlling manpower management with a view to protect the interest of employees and offer them with favorable working conditions, compensation, benefits etc. (Jha, 2013). Personnel audit thoroughly examine entire policies and processes of employees and employees work, capacities and responsibilities, including compliance with the laws, rules and regulations of the land. In addition to that, human resource audit investigates whether the policies, processes and practices of human resource comply with the rules and regulations or not (Richman, 2013), and uncovers if the managers and supervisors overlook the policies or laws. Elton Mayo revealed that productivity of an organization is largely associated with employee satisfaction, and thus management must highlight and pay greater attention on employee satisfaction. Employee satisfaction signifies the

complete attitude of an employee that is expressed towards assigned tasks. It covers the basic interests and requirements of workers, and indicates the extent of satisfaction to the job. Personnel audit contributes in learning how well these interests and needs of employees are met or to what extent the workers are satisfied (Colter & O'Connor, 2012). If the requirements of the employees are not met, organizations are more likely to suffer high increase in absenteeism and turnover. Personnel audit ascertains the necessary information regarding remunerations, benefits, administrative assistance and other job related matters which assists to take actions required for making the employees happy, retaining the qualified workforce and reducing turnover. Personnel Audit Strategies - Personnel audit though can be conducted once a year, a comprehensive audit might be carried out in every two to three years. The methods or approaches of personnel audit can be classified from different perspective. Two approaches on the basis of role and usefulness of personnel audit are identified. They are internal and external approaches. Internal approach focuses on the cost-benefit analysis of the various personnel functions measured in terms of productivity and overall costs of an organization, while external approach emphasizes on evaluating the contribution of the personnel activities to the organization external performance (Duraj, 2010). Human resource audit can also be categorized in three ways based on the individuals accompanying with audit processes: the self-directed team approach, the task force approach and the external consultant approach. The self-directed team approach refers to a team within the organization, which audits different activities of HR. In task-force approach, a task force is formed in combination of people from different departments with diverse expertise to undertake HR audit activities and in external consultant approach, an organization hires external HR specialists to conduct HR audit. In this study, we advocate four strategies that total benefit inclusiveness for contemporary personnel audit practice. These are identified as function specific, cost concern, skills component, and regulatory compliance strategies. Function Specific - This involves audit of all personnel activities. For each activity, the audit must (i) determine the objective of each activity, (ii) identify who is responsible for it performance, (iii) review the performance, (iv) develop an action plan to correct deviation, if any between results and goals, and (v) follow up the action plan. A questionnaire has been developed to measure the effectiveness of the HR function of an organization. Evaluation of personnel function "is useful to justify the existence of the department and the expenses incurred on it" (Pareek, 1997). If the department fails to contribute to the company's bottom line, it has no reason to function. Similarly, if the expenses incurred on the HR department far exceed its benefits to the organization, they must be pruned drastically to make the department economically viable. Cost Concern - Cost economics as an economic theory of organisation, advocated by Williamson (1975; 1985), argues the superiority of internal audit for cost reduction, and outlines the advantages, especially for hierarchical organisations. Williamson states that internal audit provides managers with more useful information for cost economising

than the financial accounting information provided by external audit to owners and creditors. Williamson bases his argument on the premise that internal audit can pursue operational information and not just financial accounting information. Management control aim at influencing actors in order to enhance the efficiency in transactional relationships (Vosselman & Van, 2006). Cost audit is the audit of cost records, but in this instance it is directed mainly at the cost arising from the usage of a given unit of personnel and its attendant output in terms of earnings or losses. It is the verification of the correctness of cost accounts and of the adherence to the cost accounting plan". In other words, cost audit is the verification of the cost of production of any product, service or activity on the basis of accounts maintained by an enterprise in accordance with expected gains viz aviz the input. Skills Component - A skills audit is essentially a process for measuring and recording the skills of an individual or group. The main purpose for conducting a skills audit in an organisation is to identify the skills and knowledge that the organisation requires, as well as the skills and knowledge that the organisation currently has. Skills audits are also usually done to determine training needs so an organisation can improve its skills and knowledge. However skills audits are also completed for other reasons such as restructuring and deployment. A skills audit gathers more information than simply your current qualifications level. It firstly identifies the skills matrices for the organisation and then delves into what the current competencies are of each individual against this predefined set of skills required to fulfill a specific role. The outcome of the skills audit process is a skills gap analysis. (Olalla, et al, 2002). This information will enable the organisation to improve by providing the appropriate training and development to individuals to cater for the identified skill gaps. The skills audit process will also provide information which can be used for purposes such as internal employee selection and to ensure that the correct person is deployed in each position. Regulatory Compliance - Compliance is an organization's adherence to laws, regulations, guidelines and specifications relevant to its business. In compliance approach, the auditors review early practices of an organization to determine if those practices comply with legal requirements, strategies, policies, documentations and procedures of the organization (Deb, 2009). In this approach, the auditors often measure a sample of job, discipline, wages and salaries, and appraisal systems of employees.

### **3. METHODS**

This study adopted Yaro-Yamani's formula for sample determination to derive a 108 sample study population elements from the target population of permanent secretaries and directors of ministries as well as senior principal officers of the 15 accessible ministries of the Rivers State Civil Service. A total of one hundred and eight (108) copies of questionnaire were returned out of which two (2) copies were not usable. Hence, one hundred and six (106) usable questionnaires were used for analysis. Primary data was collected from the respondents using a self-constructed

five-point Likert scale questionnaire. Data analysis is characterized by average response rates and standard deviation values which are presented using contingency tables. A test- retest approach was adopted by administering few copies of the questionnaire on another set of respondents and the responses supplied were comparably similar to the ones supplied by the target respondents. From the foregoing, it is therefore believed that the instrument used was reliable.

**3.1 Method for Data Analysis**

The data collected were analysed using descriptive statistical tools namely: Tables, Frequencies, Simple Percentage and Mean Score. The formulated hypotheses were analysed using Pearson Product Moment Correlation Coefficient and result presented using SPSS statistical tool.

$$r = \frac{\sum (x - \bar{X})(y - \bar{Y})}{\sqrt{[\sum (x - \bar{X})^2][\sum (y - \bar{Y})^2]}}$$

The formula for Pearson:

Where:

- r* = Pearson product moment correlation coefficient,
- X* and *Y* = individual observations of the two variables,
- $\bar{X}$  and  $\bar{Y}$  = arithmetic means of the two sets of observations.
- N* = number of bivariate observations

**Table 1: Dimensions of Personnel Audit Strategies**

	N	Minimum	Maximum	Mean	Std. Deviation
Function Specifics	106	1.00	5.00	4.170	.8021
Cost Concern	106	1.00	5.00	4.193	.8906
Skill Component	106	1.00	5.00	4.033	.7912
Regulation Compliance	106	1.00	5.00	4.016	.8750
Valid N (listwise)	106				

Source: Field Survey, 2017

Presented in the above table 1, is the output for the analysis on the four dimensions of the independent variable (Personnel Audit Strategy). The variables each carry mean scores higher than  $x = 2.5$  which serve as the base for moderate agreement levels. Where  $X > 2.5$  represents a substantial agreement level while  $< 2.5$  represents poor or inadequate agreement levels.



**Table 2: Measures of Administrative Efficiency**

	N	Minimum	Maximum	Mean	Std. Deviation
Cost Reduction	106	1.00	5.00	4.266	.8401
Compliance	106	1.00	5.00	4.104	.8601
Valid N (listwise)	106				

Source: Field Survey, 2017

Presented in the above table is the output for the analysis on the two measures of the dependent variable (Employee Control Effectiveness). The variables each carry mean scores higher than  $x = 2.5$  which serve as the base for moderate agreement levels. Where  $X > 2.5$  represents a substantial agreement level while  $x < 2.5$  represents poor or inadequate agreement levels.

**Table 3: Personnel Audit Strategy and Employee Control Effectiveness**

	Mean Score (Standard Deviation)				
	Function Specific	Cost Concern	Skill Component	Regulation Compliance	Average
Cost Reduction	4.00(1.182)	4.39 (3.12)	3.89 (0.879)	4.21 (0.739)	4.00(0.822)
Compliance	4.78(0.487)	4.46 (0.810)	4.62 (0.561)	4.64 (0.712)	4.78(0.647)

Source: Field Survey, 2017

The table presents the descriptive result of the responses from 106 respondents used in this study. All the variables showed mean scores of  $x > 2.5$  which is acceptable scoring rate. In order to ensure that confidence in the employees is sustained, the approach to audit has been stressed as a very important issue. The choice of audit approach is believed to be very important in determining audit quality. This is expected to have a resultant effect on the perception of respondents on the usefulness of performance appraisal. The study revealed that management choice of approach to abide by ethical standards is a very good determining factor for the efficient administration in the civil service.

**Hypotheses Testing**

In this section, the hypotheses of the study as earlier formulated are analysed. Analysis is at a 95% confidence interval using the Pearson Product Moment Correlation Coefficient. The significance level (0.05) is used as a criterion for the acceptance or rejection of each null hypothesis relative to the P-value.

**Table 4 : Tests for Hypotheses [1]**

		Function Specific	Cost Concern	Skill Component	Regulation Compliance
Pearson  Cost Reduction	Correlation Coefficient	.710**	.735**	.676**	.807**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	106	106	106	106

Source: Data Output, 2017

**Table 5: Tests for Hypotheses [2]**

		Function Specific	Cost Concern	Skill Component	Regulation Compliance
Pearson  Compliance	Correlation Coefficient	.804**	.763**	.785**	.591**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	106	106	106	106

Source: Data output, 2017

Hypotheses testing concerned the Personnel auditing strategies and their relationship to Administrative efficiency especially in the civil service systems of Rivers State. The table (4) above illustrates significant relationship between the cost reduction as a measure of Administrative Efficiency and the four dimensions of personnel auditing strategies which include: Employees functions auditing, Cost Concern, Employee Skills components and Regulation Compliance strategies. These positions are shown where P-values stood at .000 ( $P < 0.05$ ) and their confidence intervals are:  $r = .710$ ;  $r = .735$ ;  $r = .676$  and  $r = .807$  respectively in their tests of relationships with cost reduction. The rejection of the null hypotheses is necessary to accept that there are significant relationships between the dimensions of personnel auditing strategies and cost reduction. Table (5) also illustrates significant relationships between the four dimensions of personnel Auditing strategies and compliance as a measure of Administrative

Efficiency in the Rivers State Civil Service. These can be seen from the result where their respective confidence interval stood at  $r=.804$ ;  $r=.763$ ;  $r=.785$  and  $r=.591$  and their p-values at  $.000$  ( $P<0.05$ ). The null hypotheses that expressed a no relationship on each statement are therefore rejected and acceptance of strong significant relationships on all the dimensions and compliance as a measure of administrative efficiency.

## **CONCLUSIONS**

The findings of the study lead to the conclusions that have innovative relevance on ways of achieving administrative efficiency in the Nigeria civil service system. The civil service system is seen to be government structure that has no business prospect and therefore is driven by seasonal political actors. The employees are hired even when there is no need for employment but because a higher political appointee want to get their own engaged. These and other work related noncompliant issues that affect cost to the civil service system lead to the conclusion that the hierarchy of the civil service structure do not take employees skills sets into consideration in hiring and deployment. The evident leakages, overstaffing of the respective units and departments with unnecessary workforce are unsuspecting burden to government.

There is the predominant assumption that it is government work therefore, no one has ownership to its work control. This assumption gives room for high level of noncompliance activities in employment and skills requirement. Lacklustre attitude to department and ministries properties and misrepresentation of facts on budget and costs are enhancement for the experienced high cost to civil service business in Rivers State. This can be generalised to the entire national public sector administration.

## **RECOMMENDATIONS**

This research took the conclusion as presented above and got the following recommendations: Politics should be separated from civil service business so much that employees' functions should be defined to avoid ambiguity. Personnel audit must be focussed on the functions of the employees to ensure work-fit as against work-fixed.

The civil service system should encourage skills relevance to specific work process in order to build skills and career growth. Audit strategy must be driven to ensure that every workman in the civil service must have relevant and current skills that are production driven.

Personnel audit ne their effectiveness in operation and identify weaknesses, so that corrective action can be taken.

The government at all level should make a provision that would allow the personnel auditors to attend important seminars, workshop and symposium which would improve their effectiveness on financial control and other controls.

Auditors should also pay particular attention to requirements that comply with ethical standards.

Any audit approach used by the auditor should be geared towards preparation of a quality report that can enhance employee control.

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