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## PERSONNEL AUDIT PROCESS

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**Abstract.** Audit is one of the basic issues in organisation and management. It consists of a number of constituent problems. One of them is the problem of research methodology. On the other hand, internal audit plays an increasingly important role in improvement of the functioning of an organisation. An attempt to apply the concept of internal audit for the purposes of diagnosing human resource management is the subject matter of this paper. Apart from the problems strictly related to the essence of methodology of personnel audit, an attempt was made to determine the problem range determined by this audit.

**Keywords:** audit, audit methodology, internal audit, human resource management, methods.

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### 1. Introduction

The purpose of the study is to present personnel audit process at a unit on the basis of general methodology of internal audit. The study assumes that methodology is a methodologically correct set of directives, indicating the ways of action, methods leading to a particular purpose (Pszczolowski 1978). Therefore, methodology is a research system which covers, on the one hand, procedures associated with raising problems (tasks) and, on the other hand, a description of general and detailed methods of solving these problems (Lisiński *et al.* 2007). Hence, the essence of methodology comes down to systematising the purpose, range as well as methods and techniques of audit. The result of application of a specific methodology is an empirical study containing the diagnosis or project (Stabryła 1986). Audit methodology presented in subsequent items of the article is referred to the personnel function of the organisation.

### 2. Internal audit

Internal audit may be understood in various ways. The broad meaning of this word is the process through which an organisation gains the assurance that the risks it is exposed to are understandable and properly managed in a dynamically changing environment

(Sawyer *et al.* 2001). In a narrower sense, internal audit is an independent and objective advisory activity, the purpose of which is to increase the value and improve operational activity of the organisation (Standards 2001). Internal audit understood in such way aims at helping organisation members in effective performance of their tasks. Therefore, the essence of internal audit is to examine savings, efficiency and effectiveness of systems and organisational units as well as evaluate management efficiency, namely the way in which the management plans their actions and then supervises and controls implementation of these plans. Internal audit may also include examination of the structure of the organisation's systems as well as of the course of processes taking place inside them. The basic criteria of evaluation are efficiency and effectiveness. This way of understanding internal audit determines the research procedure, defined as general audit methodology. This methodology may include the following phases (Lisiński *et al.* 2011):

1. Determination of purpose, object and range of audit
2. Making methods of examination more specific
3. Selection and definition of evaluation criteria
4. Construction of measurement scales and preparation of evaluation principles
5. Identification of the actual condition
6. Derivation of diagnostic determinations and formulation of improving hypotheses
7. Preparation of the report on the conducted audit

The purpose of audit is a complete and exhaustive diagnosis. It takes place through the analysis and assessment of the existing situation, formulation of improving hypotheses (control function of audit) and identification of procedures eliminating the identified deviation phenomena (advisory function of audit) (Lisiński *et al.* 2011).

The object of audit may be organisation of the system and processes taking place within it.

The range of audit results directly from a specific purpose and object of audit. It specifies research area in the institutional sense (organisational position, organisational cell, organisational unit, the whole organisation).

Substantiation of the audit method consists in general recognition of auditing conditions. Information about the organisational unit and about the object of auditing is collected and the method of auditing is chosen or developed, and detailed audit techniques adequate to the adopted method are determined.

The problem examined under the audit is perceived as a certain set of characteristics of the audit object. These characteristics constitute the basis for formulating evaluation criteria for the object of audit. The sources of criteria formulation may be the selected auditing method, principles of organisation, principles and measures of efficient action, factors determining the examined problem as well as pathologies present in the examined object. Every criterion should be defined. Then, the set of criteria is put in order through division of synthetic criteria into analytic ones, ranking of the analytical criteria and specification of the nature of each of them.

Measurement scales should be adequate for a given criterion (quantitative criteria – numeric scales, qualitative criteria – descriptive scales).

Formulation of evaluation principles means determination of the method of evaluating the degree of importance of the occurring error from the point of view of the organisation's objectives.

Identification of the actual condition is the application of the previously developed research tools to measurement of features describing the examined facility on the basis of collected and analysed information.

Derivation of diagnostic determinations comes down to determination of importance of the identified errors and putting them into proper order as well as presentation in a clear form.

Formulation of improving hypotheses consists in formulation of postulates concerning directions of changes aiming at removal of the detected deviations. At this point, it should be emphasised that it can be a detailed program of action or only recommendations forming the basis for its preparation.

### **3. Personnel audit**

Personnel audit may be defined in various 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, Leksykon 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 a process (Pocztowski, Miś 2000). In this context, personnel audit consists in 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 condition with the adopted standards (Pocztowski *et al.* 2004).

The degree of personnel audit detail may be various. Under personnel audit it is possible to conduct initial diagnosis, full diagnosis or specialised diagnosis (Mikołajczyk 1998).

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, 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.

Personnel audit is conducted according to general internal audit methodology. Such a procedure includes the following tasks at particular audit stages.

**1. Determination of the object, purpose and range of personnel audit.** On the basis of the aforementioned definition of personnel audit it can be stated that the object of personnel audit are human resources of an organisation as well as the system of managing these resources. The goals of the audit procedure shall include increase in the level of coincidence between human resources and tasks resulting from implementation of organisational objectives. The range of audit is determined with regard to the assumed audit purposes. It may cover the whole organisation, particular organisational units, organisational units and even single organisational posts (work management audit).

**2. Substantiation of audit method.** During the initial identification of human resources and the system of managing, these resources and information about external and internal conditions for implementation of personnel function is collected. It is suggested that it included the personnel function environment: internal as well as closer external and further external ones. Components of the internal environment of the personnel function are the remaining functions of the organisation. The relation between the personnel function and the internal environment means any actions referring to particular aspects of human resource management: functional, institutional and instrumental ones, taking into account organisational strategy, structure and culture. Closer external environment is organisations and groups that may affect human resource management in a given organisation. Closer external environment components include, among others: owners of the organisation, state and local administration bodies, customers, schools, personnel consulting companies, employment offices, trade unions as well as political parties. On the other hand, further external environment includes factors and processes that may have impact on implementation of the personnel function in a given organisation. Structuring of further external environment means division into the following spheres: economic, technical, demographic, socio-cultural and legal (Pocztowski 2003). Substantiation of audit method also means determination of audit methods and techniques, which may be used with regard to particular audit areas (Table 1).

**Table 1.** Methods used in personnel audit (Source: prepared by the author on the basis of: Armstrong 2009; Gierszewska, Romanowska 2003; Nalepka 1995; Nalepka 2001; Nalepka, Kozina 2007; Pocztowski 2003; Stabryła *et al.* 2009; Lisiński 2004; Lisiński *et al.* 2011; Lipka 2000; Bieniok *et al.* 1997)

Audit areas	Audit methods
Personnel strategy	analysis of the life cycle of human resources life span curve Markov analysis tree of competences balance of costs and profits from employment decision tree polyvalency analysis personnel portfolio matrix of four pyramids Personnel SWOT

*End of Table 1*

Audit areas	Audit methods
Organisation of human resource management system	diagnostic method of improving organisation and management systems prognostic method of designing organisation and management systems the concept of organisational structure evaluation system – A. Nalepka functional procedure of diagnosing organisational structure – A. Nalepka
Personnel: competences and motivation of employees effectiveness and labour costs condition and structure of employment internal and external mobility	analysis of human resources balance of costs and profits from employment personnel portfolio Personnel SWOT
The process of human resource management: planning of human resources personnel acquisition reduction of employment employee assessment remuneration for employees development of human resources shaping conditions of work and work relations	analysis method comparative analysis method expert method surveys interviews questionnaires tests
Work management motivating employees management styles communication shaping organisational culture	

### **3. Selection and definition of evaluation criteria**

Selection of criteria results from audit areas and the applied methods of auditing.

For the first auditing area, which is personnel strategy, it is recommended to formulate a synthetic criterion defined as personnel strategy adequacy to the strategy of the organisation. In this case, the set of analytical criteria should include the principles of personnel strategy formulation.

Audit of human resource management system organisation consists in assessing compliance of the applied structural solution and evaluation of compliance with the

principles of building organisational structure. Basic principles of building organisational structure, which may be used as evaluation criteria, can include (Nalepka 1995):

- classification of objectives and personnel functions,
- shaping organisational positions performing personnel functions,
- grouping organisational positions performing personnel functions,
- shaping functional and hierarchical dependencies in the sphere of human resource management,
- distribution of decision-making rights concerning human resource management,
- formalisation of building human resource management system.

Personnel audit requires application of a number of evaluation criteria which include, among others: competences of employees, motivation of employees, work effectiveness, labour costs, number of employees in particular categories of employment as well as the volume of engagements, shifts and dismissals.

The most developed set of criteria is required by the audit of human resource management process. Each of the functions comprising this process is a separate research subarea (Table 2).

Planning of human resources includes planning of basic subsystems of human resource management and planning of the condition and structure of employment. Planning human resource management subsystems means preparation of the following plans: system of engaging and dismissal of employees, system of employees' assessment, personnel reward system, personnel development system, system of improving working conditions and relations as well as planning labour costs (Pocztowki 2003).

Planning of the condition and structure of employment contains planning of personnel needs, planning of personnel equipment and planning of personnel appointments (Kossbiel 1988). Basic evaluation criteria of this area include: completeness of plans, adequacy of plans, validity of plans, and feasibility of plans.

Acquisition of personnel can be identified as a set of purposeful and coordinated activities, related to appointing for organisational positions people with the desired professional qualifications and mental characteristics (Król, Ludwiczynski *et al.* 2006). Evaluation criteria in this case should apply to particular stages of the engaging process. The most important criteria include: validity of work posts' documentation, sources of recruitment, type of recruitment techniques of recruitment, selection models, selection techniques (Cook 1993), principles of introduction to work.

Another function of human resource management process subject to assessment under personnel audit is reduction of employment. In the case of individual dismissals, evaluation criteria apply to reasons and undertaken corrective actions (Pocztowski 2003). In the event of dismissals in the organisation resulting from the surplus of personnel in connection with organisational changes or restructuring, evaluation criteria

**Table 2.** Evaluation criteria in the audit of human resource management process (Source: prepared on the basis of: Amstornig 2009; Poczowski 2003; Nalepka 1993; Król, Ludwiczynski *et al.* 2006)

Functions of human resource management process	The suggested synthetic evaluation criteria
Planning human resources	<ul style="list-style-type: none"> <li>– completeness of plans</li> <li>– adequacy of plans</li> <li>– validity of plans</li> <li>– feasibility of plans</li> </ul>
Acquisition of personnel	<ul style="list-style-type: none"> <li>– validity of work posts' documentation</li> <li>– sources of recruitment</li> <li>– type of recruitment</li> <li>– techniques of recruitment</li> <li>– selection models</li> <li>– technique selection</li> <li>– the principles for introducing to work</li> </ul>
Reduction of employment	<ul style="list-style-type: none"> <li>– redefined strategy of the organisation</li> <li>– new personnel strategy</li> <li>– other possible operation options</li> <li>– de-recruitment program</li> <li>– implementation of de-recruitment program</li> <li>– intervention model</li> </ul>
Employee evaluation	<ul style="list-style-type: none"> <li>– goals of evaluation</li> <li>– functions of evaluation</li> <li>– evaluating entity</li> <li>– evaluation object</li> <li>– evaluation criteria</li> <li>– evaluation techniques</li> <li>– frequency of evaluation</li> <li>– principles of evaluation</li> <li>– perception errors</li> <li>– usefulness of evaluation results</li> <li>– quality of made personnel decisions</li> </ul>
Remuneration for employees	<ul style="list-style-type: none"> <li>– remuneration functions</li> <li>– principles of shaping remunerations</li> <li>– consistency of remunerations with the organisation's objectives, structure of remunerations</li> <li>– diversity of remunerations</li> <li>– effectiveness of remunerations</li> <li>– competitiveness of remunerations</li> <li>– administration of remunerations</li> </ul>

Functions of human resource management process	The suggested synthetic evaluation criteria
Human resource development	<ul style="list-style-type: none"> <li>– strategy of human resource development</li> <li>– instruments of human resource development</li> <li>– selection of training techniques</li> <li>– training needs</li> <li>– plans of trainings</li> <li>– course of trainings</li> <li>– results of trainings</li> <li>– career planning</li> <li>– implementation of the program of professional careers</li> </ul>
Shaping conditions of work and work relations	<ul style="list-style-type: none"> <li>– the content of work, collective work relations</li> <li>– participation of employees</li> <li>– conflicts</li> <li>– stress in the working environment</li> </ul>

should include the principles for conducting the de-recruitment process. The most important principles include: redefinition of the organisation's strategy and personnel strategy, possible operation options other than de-recruitment, the quality of de-recruitment program and ways of its implementation. An additional evaluation criterion may also be the quality of intervention model organisation restoring organisational balance after the shock of de-recruitment, applied by the management (Amstrong 2009).

Employee assessment audit should include the criteria related to particular elements of the assessment system. Therefore, the assessment covers: goals and functions of assessment, assessing entities, object of assessment, selection of assessment methods and techniques as well as assessment frequency (Anderson 1993). In the audit of the very course of the employee assessment process the object of assessments should be: the principles of evaluation (methodicalness, commonness, flexibility, openness, simplicity) (Ludwicyński 2002), perception errors made in the course of assessment (Sidor-Rządkowska 2000), usefulness of assessment results for the needs of making personnel decisions and the quality of these decisions (Król, Ludwicyński *et al.* 2006).

Remuneration for employees, as the object of audit, requires application of the following synthetic evaluation criteria: remuneration functions (income function, cost function, motivation function, and social function), the principles of shaping remuneration (level of work difficulty, work results, competences of employees, market criteria, and degree of satisfying the needs of employees) (Borkowska 2001). The audit of remuneration for employees includes also the analysis of remuneration. The suggested



criteria are: consistency of remunerations with the organisation's objectives, structure of remunerations, diversity of remunerations, effectiveness of remunerations, competitiveness of remunerations, and administration of remunerations (Pocztowski 2003).

Development of human resources is understood as all quantitative and qualitative changes in the social system of the organisation, which lead to increasing the effectiveness of the performed work (Pocztowski 2003). Audit of this area requires application of the following criteria: the strategy of human resource development, instruments of human resource development (training of employees, shifts of employees, and work structuring), and selection of training techniques. The object of auditing human resource development should also be the process of training employees. Assessment of this process requires the application of the following set of criteria: training needs, plans of trainings, course of trainings, and results of trainings (Sloman 1997). In large organisations, evaluation should also cover professional career management. The suggested synthetic criteria are: career planning, execution of the program of professional careers (Greenhaus, Callanan 1994).

Criteria concerning the shaping of working conditions and relations include: the content of work, collective work relations, participation of employees as well as conflicts and stress in the working environment (Jasiński 1999).

The last area of personnel audit includes work management. This function is performed by all managers employed in a given organisation. Basic audit areas as well as a set of synthetic criteria are contained in Table 3.

**Table 3.** Evaluation criteria in work management audit (Source: Pocztowski 2003; Stoner *et al.* 2011; Griffin 2008)

Work management process functions	The suggested synthetic evaluation criteria
Motivating employees	<ul style="list-style-type: none"><li>– remuneration motivation</li><li>– non-remuneration motivation</li><li>– effectiveness of motivating employees</li></ul>
Management styles	<ul style="list-style-type: none"><li>– management style adequacy to the management situation</li></ul>
Communication	<ul style="list-style-type: none"><li>– communication barriers</li><li>– communication effectiveness</li></ul>
Shaping organisational culture	<ul style="list-style-type: none"><li>– adequacy of organisational culture for the purposes of the organisation</li></ul>

#### **4. Determination of the principles of measurement and evaluation, as well as formulation of evaluation patterns**

Taking account of the nature of the adopted evaluation criteria, it is necessary to suggest adequate measurement scales. This means the need to diversify the types of the

applied measurement scales. In relation to the qualitative criteria, it is suggested to apply descriptive measurement scales with a pattern. In this case, normative patterns can be suggested for all criteria. On the other hand, quantitative criteria require application of numeric scales.

## 5. Identification of the actual condition and implementation of diagnostic determinations

In the course of audit works, it is necessary to gather information regarding particular partial criteria, as well as to perform their measurement and evaluation, applying adequate audit techniques. In order to perform a full and reliable analysis, it is recommended to obtain any necessary information, applying, first of all, the techniques of analyzing organisational documentation as well as sociological techniques. Based on this, it is possible to derive diagnostic determinations. Such determinations consist in verification for discrepancy between the distinguishing mark of the model condition, its causes and effects.

## 6. Verification and interpretation of diagnostic determinations

At the beginning of this stage it is necessary to check the correctness of formulating assessments and conclusions concerning the audit object. In the case of observing that within particular audit tasks, there is no full compliance of their execution with the adopted standards and that the derived determinations do not meet the condition of consistency, it is necessary to determine the causes and repeat the questioned audit. Interpretation of audit findings takes place on the basis of assessments in relation to those obtained results. Evaluation may use a five-step measurement scale determining the importance of errors present in the social system of the organisation (Table 4).

**Table 4.** The principles of interpreting diagnostic determinations (Source: prepared by the author)

Evaluation level	Determination of the evaluation level
5	an error is not present, advantage of the organisation's social system
4	insignificant error, possibility of slight interruptions in the functioning of the organisation's social system
3	hardly significant error, the possibility of a problem in functioning of the organisation's social system
2	significant error, the possibility of a significant problem in functioning of the organisation's social system
1	highly significant error, the present problem prevents functioning of the organisation's social system

Interpretation of diagnostic determinations results in identification of the importance of errors for particular synthetic criteria.

## **7. Synthesis of audit findings and preparation of the report on the conducted audit**

At the last stage of personnel audit, a report on the conducted audit is prepared, containing also the suggested corrective actions allowing to eliminate the observed irregularities. Sample structure of the report on personnel audit execution shall be presented below (Table 5).

**Table 5.** Structure of the report on personnel audit execution (Source: prepared by the author)

Report on the conducted personnel audit
Auditors
Audit objectives
Subject of audit
Range of audit
Characteristics of the audited unit
Audit methods (description, criteria, measurement scales)
Course of the audit
Diagnostic determinations
Improving hypotheses (directions of eliminating confirmed errors)
Improvement design
Attachments

## **8. Conclusions**

Contemporary organisations formulate high requirements concerning staff competence and the method of human resources management. In order to meet these requirements, changes in the traditional understanding of the internal control process are necessary. In this case, internal control should be replaced with personnel audit the main purpose of which is helping the organisation members in improving its functioning.

Personnel audit should be regarded as a tool improving actions in the sphere of human resources of any organisation. Complete and objective diagnosis of human resources and their management level is possible if several conditions are fulfilled: a proper audit implementation procedure is determined, the auditor has unlimited access to the organisation's source documents, complete freedom of talks with employees is ensured and appropriate research methods are applied.

A proper audit implementation procedure is one of the most vital elements having an impact on the effectiveness of the conducted audit. The presented personnel audit methodology gives the possibility to detect the basic dysfunctions present in the organisation's social system. Further studies concerning the methodology should relate

to formulating a complete set of analytical criteria for particular problematic sections. Then, each criterion should be defined and a corresponding measuring scale should be prepared. The personnel audit methodology prepared in such way will be subject to empirical verification.

This methodology may also be a source of inspiration to prepare a general internal audit methodology covering all functional areas of a company. In the opinion of the author, the main methodical effort associated with its improvement should be focused on the preparation of a set of diagnostic parameters in terms of preparation of a universal base plan of internal audits.

The presented personnel audit methodology of a health protection unit gives the possibility to detect basic dysfunctions present in the social system of the organisation.

This methodology may also be the source of inspiration for further works on the general internal audit methodology. In the opinion of the author, the main methodical effort associated with its improvement should be focused on the preparation of a set of diagnostic parameters in terms of preparation of a universal base plan of internal audits.

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## **PERSONALO AUDITO PROCESAS**

### **W. Pająk**

Santrauka

Auditas yra įvardijamas kaip viena organizacijos ir vadybos problemų, susidedanti iš sudėtinųjų problemų. Viena iš jų – tyrimo metodologija. Kita vertus, gerinant organizacijos veiklą, itin didelis vaidmuo tenka vidiniam auditui. Šio straipsnio tikslas yra pritaikyti vidinio audito koncepciją žmogiškųjų išteklių valdymui ir, nepaisant personalo audito metodologijos klausimų, suformuluoti problemas, kurias lemia auditas.

**Reikšminiai žodžiai:** auditas, audito metodologija, vidinis auditas, žmogiškųjų išteklių valdymas, metodai.

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