

# ANALYSIS OF HUMAN RESOURCES MANAGEMENT AUDIT TO IMPROVE ITS PERFORMANCE

## Abstract

**Wenni Wahyuandari,  
Lamini**

E-mail : [wwahyuandari@gmail.com](mailto:wwahyuandari@gmail.com),

E-mail : [lamini.klh2011@gmail.com](mailto:lamini.klh2011@gmail.com)

Universitas Tulungagung  
Ki Mangun Sarkoro, Beji,  
Tulungagung, East Java, Indonesia

ISSN : 2714-8149

Human Resource Management is part of the management that focuses on human resources as the main asset in the organization or company. The main goal of improving the organization's internal employee can help achieve the organizational goals. Some function of human resource management are evaluation function, compensation function, training and development function, cooperative relations function, occupational health and safety function, personnel research function. Human Resource Audit is an assessment of the audit procedure which is a process of searching for and collecting data and factual information, significant and relevant to the stage of decision making based on the results of the verification and assessment of auditors. The study aims to analyze the management audit of the HR function in order to improve employee performance. The research applied the Applied Research. This aims to analyze the management audit on Human Resources function. The research method used a descriptive qualitative method. Management functions already carried out by the organization means that when all the elements of management have been implemented, the organization is in compliance or ideal. The analysis of the examination procedure reported that the head of the organization assigned to improve the performance of employees or employee.

**Keywords:** Audit Management, Human Resource Management, Performance

## I. INTRODUCTION

Human Resource Management is part of the management that focuses on human resources as the main asset in the organization or company. Leaders or managers need to manage and exploit the potential for more leverage to assist in achieving the goals of the company. The main goal of improving the organization's internal employee help the organization to get the goals. The main functions in human resource management, among others, 1). Staff function or functions of the employees. 2). Employee performance evaluation function, 3). Compensation function, 4). Training and Development function 5). Cooperative relations function, 6). Occupational Health and Safety function 7). Personnel Research functions. Activities that could help the manager or leader to see how far the human resources to run the program company analysis are carried out on the management audit of the human resources function. Human Resource Audit is an assessment that systematically, objectively looking at the function of Human Resources or Personnel with the aim of assessing compliance with established standards and the effectiveness and efficiency in the management of human resources to support the achievement of the goals and objectives of the organization.

Human resource management is the art science governs the relationship and the role of labor in order to effectively and efficiently helps the realization of objectives of the company, employees and communities. *Hasibuan* (2012: 10).

The functions of human resource management, among others:

1. Staff functions or employee functions related to the selection of staff or employees, which includes planning, selection of human resources and recruitment.
2. Employee Performance Evaluation to determine the extent of the company's development, and the extent of the contribution made by the employee to the company.
3. Compensation is the reward or appreciation to its employees.
4. Training and Human Resources Development has an active role in conducting training for employees
5. Cooperation relations, company / organization plays an active role in carrying out the negotiations to take care agreement with the union.
6. Occupational Health and Safety which companies to include their employees in workplace health programs training on occupational safety, improve conditions or dangerous working system employees,

7. Employment research related to the work of employees to increase the effectiveness of the company.

Management audit is a technique that regularly and systematically used to assess the effectiveness of the unit or a job compared with company standards and industry, using personnel who are experts with the scope of the object on the analysis, to convince management that the goal be implemented, and situations that need improvement is found, covering various fields are knowledgeable about the procedures, methods of assessment, feasibility and approaches.

Human Resource Audit is an audit on the management of human resources with the aim of ensuring compliance, effectiveness and efficiency in the management of human resources to support the achievement of goals, as well as overall organizational goals both short term, medium term and long term.

Examination and assessment in a systematic, objective of the functions of the organization in the implementation can be done by performing the examination and assessment by the audit procedure which is a process of searching for and collecting data and factual information, significant and relevant to the stage of decision making based on the results verification and assessment of auditors.

In the inspection process management, auditors require the data to be a fact. The fact is that the actual facts or circumstances that exist or can be proven actually exist or occur. Auditor collects data and facts that are relevant and significant to conclude a highlighted state. Data and facts that are relevant and significant is the data and the fact that there are still issues to do with human resources or the company's interests as a whole. HR management audit carried out systematically means the process of examination and assessment conducted by the pattern to apply the principles of management. HR management audits are planned, implementation is controlled, evaluated and the results are acted upon. HR management audit conducted objectively, meaning that the auditor as far as possible to minimize the element of subjectivity. A documented audit activities where all that is done in the overall audit process from audit planning, execution, reporting and follow-up results of the audit by the auditee should be recorded and records properly managed, easy to find when you need it. Outputs from the HR audit activity is the information inferred from the data and facts that have been collected and processed to be more informative and contains important information to be given attention or followed up by the auditee and / or by management. HR audit is performed

to determine whether the principle of conformity filled directed audit means to determine the level of compliance with the requirements that must be met in HR management. HR Audit conducted to examine the effectiveness and efficiency in the management of human resources directed audit means other than on the aspect of the principle of obedience and goal achievement is also directed to assess the level of efficiency in HR management. HR audit is intended to support the achievement of functional goals and objectives of the organization as a whole. This means that HR audit has a mission to help leaders and organizational functions helm of the company by providing significant information input auditor's assessment results to help overcome the problems faced by the company. HR audit is intended to support the achievement of functional goals and objectives of the organization as a whole. This means that HR audit has a mission to help leaders and organizational functions helm of the company by providing significant information input auditor's assessment results to help overcome the problems faced by the company. HR audit is intended to support the achievement of functional goals and objectives of the organization as a whole. This means that HR audit has a mission to help leaders and organizational functions helm of the company by providing significant information input auditor's assessment results to help overcome the problems faced by the company.

The auditor's assessment and recommendations geared to help solve organizational problems both for the present and future of the organization means that auditors examine the issue on a three-dimensional perspective of human resources in the past when assessing performance, controlling the activities of the present and the future support the achievement of objectives.

## **II. RESEARCH METHOD**

Is a kind of applied research, which is done in the Department of Social, family planning, Women's Empowerment and Child Protection in Tulungagung, 2019 aiming to do the analysis on the management audit of the Human Resources function. The method used is descriptive qualitative method airfocus on the assessment of the functions of human resource management by using interview, observation, documentation and literature study.

Auditors' assessments and recommendations are directed to help resolve organizational problems both for the present and the future, which means that the auditor examines

organizational problems from an HR perspective in three time dimensions, assessing past performance, controlling current activities and supporting the achievement of future goals.

### **III. FINDINGS AND DISCUSSION**

In the process of management audit, the first process is an audit procedure beginning with the process of observation, interviews, documentation on matters of common but still relevant then get the data associated with the object, the data can be obtained in the form of a general description of the organization, the organizational structure, the main tasks and the function of each unit in the organizational structure, as well as the organization in its strategic plan work program for one year. In this activity the interviews were conducted with leaders, as well as employees of various levels. Interviews were conducted with a different time and informants, the hope is with the same questions time and a different informant get answers that are relatively similar.

The next process is detailed audit. In an interview about the specific things that can be obtained about the extent to which the results of the personnel function unit has carried out management functions. In this case the functions of the personnel are in the secretariat, which oversees the Sub-Section of Planning, Sub Division of Finance and the Public and Civil Sub Division. Accordance with the object and formulated the management audit objectives, the scope of the audit to the secretariat of the sub-section of personnel. Secretariat of the duties and functions is to help leaders in the staffing issue.

The results of interviews conducted analysis or assessment of the Function Staff Employees. Associated with the selection of staff or employees, including planning, selection of human resources and recruitment by organizations oriented to the required number and class positions and formations and competencies for the work to be carried out it is submitted each year to BKD and of Organization with reference to structures that have been defined. And by doing the job analysis submission process implemented. From interviews about whether to meet the human resource needs by planning, Selection of human resources and recruitment obtained information that the mechanics require that every year staffing personnel department and the human resources needs analysis submitted by the leadership through the system to the District Personnel Agency.

HR of the submission process was not necessarily be granted so that the personnel should perform the duties and functions in accordance with the existing human resources in

order to plan the work program could be implemented thoroughly and well. Section personnel / HR do not conduct the selection process or conduct screening in advance either through interviews, tests, and to investigate the background of the applicants but all already prepared or already implemented by BKD. This condition is becoming a condition that is not necessarily a given human resources have the capacity corresponding to the field of work is required / empty. The new employee will do Learning by doing which is a condition where people do things we have not known before, and as he did so he became known. There are advantages and disadvantages on methods of learning by doing, advantages such as more efficient when a new employee is able to focus and able to learn the knowledge and develop the basic competencies they should have. The disadvantage is that if it turns out that the new employees are less able to focus as well as the HR organizational unit in particular can't afford to provide guidance as well as the monitoring of the competence of employees will not be achieved.

About Employee Performance Evaluation analyze the extent of the organization and the extent of the contribution made by the employee to the organization it has been measured with the formulation of a work plan and report outcomes. Regarding how the organization in carrying out the activities stated in the action plan then this could be seen in the annual report of the organization responsible for performance. Leader will be responsible for evaluating, while the human resources function is also responsible in terms of developing a more effective assessment work and to ensure that the assessment of the work can be exercised by all parts of the organization. E-performance of an integrated human resources system can determine the supervision to activities of civil servants, who then immediately determine the salary of each employee. This means that each employee can earn different salary every month. The calculation is measured by the level of performance of each employee in carrying out their duties. This system is effective in increasing work motivation among government officials. They are zealous course will earn larger salaries than they are lazy. So the performance is important in this system. Every employee required to input what he does every day. Degree of detail about can show that diligent performance of employees. Besides the e-performance system is also able to break the practice of extortion in various government agencies. Employee fraud in the form of extortion can be minimized with a more measurable incentive for employees who perform tasks in the field, so that employees no longer have to close it by pulling or expect baksheesh society. In addition, data input clerks who do not

arbitrary; such data will receive supervision from their respective superiors. Bosses can assess what is done by his subordinates. Whether the activities carried out is actually real or simply to satisfy the data input form. If it is negative, then the supervisor has the authority to write off the data input from these employees. All employees are now becoming more measurable performance.

Associated with reward or appreciation of the employees / leaders and the human resources function is responsible for the development of a better salary structure. Salary according to the type and tenure. The provisions on the matter are set out in government regulations. In addition to salary, TPP is given according to e-performance reporting. TPP is only given 25% if e-performance does not reach the target set.

Training and Human Resources Development are responsible for the human resources function on an active role in conducting training for employees and subordinates. This must be done in order to maximize their performance through various training programs and development of new employees or intended also for the old employees. The results of the interview that there is no training program that is planned for BKD does not provide the budget, as well as implementing the WTO also did not provide the budget. Education and training conducted independently is relatively expensive.

The active role in implementing the organization can be done by the negotiations with the relevant parties with employees. The human resources function should play an active role in ensuring that all employees receive rights over their binding treaty as well as the obligations that have bound them. Indonesian Civil Servants Corps, or abbreviated KORPRI, is an organization in Indonesia, whose members consist of Government employees, employees SOE ,BUMD and its subsidiaries, and the device Government Village. The KORPRI is often associated with the Civil Service. The status and activities of KORPRI is inseparable from the service. Civil Servants or PNS has a five-point pledge or commitment to the Unitary Republic of Indonesia, the government and the general public. Non-official civil servants KORPRI incorporated in the container. *Panca Prasetya* KORPRI also called oath or pledge aimed at civil servants in order to create the figure of a professional civil service, honest, free from all corruption, collusion, nepotism, social minded, and so on.

In relation to the occupational health program, organizations are required to include their employees in workplace health programs. Along with the increasing development targets, PNS/ASN is required to work harder and more professional, it will result in increased



risks of accidents both at work and in the future. To ensure the comfort and safety in the work then get the rights and protection of civil servants in the form of social security. The social guarantees currently managed by PT. *Taspen* are a pension insurance, old age insurance, accident insurance and life insurance and for health insurance are managed by BPJS.

Social security programs that benefit those are civil servants 1) ENT (Savings Retirement) is *Dwiguna* insurance program that is associated with the retirement age coupled with life insurance. Retirement savings are paid once when the participants reached the retirement age or die or exit or family participants (husband / wife / child) died). These savings are for Savings Retirement and Death Insurance (accepted by the heir), Cash Value Insurance, Death Insurance. 2) The pension is an award for services of civil servants working for many years in government service. The benefits of this pension is for pension every month, pension canal, Retirement Widow / widower / Orphans. 3) Work Accident Insurance (JKK) is protection against risk of workplace accidents or occupational diseases in the form of care, compensation and disability benefits. Benefits: Care, Benefits and Disability Benefits. 4) Life Insurance (JKM) is protection against risk of death not due to accidents such as death benefits. 5) The National Health Insurance (JKN) is part of the National Social Security System (Navigation) which is administered through mechanisms of social health insurance which is compulsory (mandatory) pursuant to Act No. 40 of 2004 on National Social Security System with the aim to meet the basic health needs of society decent given to every person who has paid dues or dues paid by the Government.

The National Health Insurance Benefits consists of 2 (two) types, namely medical benefits such as health care and non-medical benefits include accommodation and ambulances. 5) The National Health Insurance (JKN) is part of the National Social Security System (Navigation) which is administered through mechanisms of social health insurance which is compulsory (mandatory) pursuant to Act No. 40 of 2004 on National Social Security System with the aim to meet the basic health needs of society decent given to every person who has paid dues or dues paid by the Government. The National Health Insurance Benefits consists of 2 (two) types, namely medical benefits such as health care and non-medical benefits include accommodation and ambulances. 5) The National Health Insurance (JKN) is part of the National Social Security System (Navigation) which is administered through mechanisms of social health insurance which is compulsory (mandatory) pursuant to Act No. 40 of 2004 on National Social Security System with the aim to meet the basic health needs of



society decent given to every person who has paid dues or dues paid by the Government. The National Health Insurance Benefits consists of 2 (two) types, namely medical benefits such as health care and non-medical benefits include accommodation and ambulances.

Associated with the work of employees in order to enhance the effectiveness of work, the human resource function has the right to conduct an analysis of the performance of each individual problem that could affect the company. Some of the issues that often occur and must be resolved is about absenteeism, job delays, withdrawal procedure and a good selection of employees, as well as the various causes of the dissatisfaction of the workforce. The human resource function has the right to be responsible in gathering and analyzing of any information obtained to solve various problems of employment.

The next process in the management audit is a recommendation; an auditor's suggestions for improvements are given on various shortcomings / weaknesses that occur in the program / activity to be audited. Auditors give recommendations to the supervisor of the manager of the program / activity to be audited. Implementation of these recommendations fully the authority of the management company, with good communication expected recommendation be accepted and implemented with full commitment and without compulsion.

Recommendations formulated in accordance with the functions personnel 1) Function of Staff or Employee, of the submission process was not necessarily human resources can be granted so that the personnel must carry out the duties and functions in accordance with the existing human resources so that the work plan could be implemented thoroughly and well. The new employee will need their Learning by doing good human resource development program so that new employees can carry out the work program with good organization. 2) Evaluation of Employee Performance, things become a challenge for HR is if there are employees who are not willing and *gaptek* / stutter technology then must continue to motivate employees until everything can be implemented optimally, because the performance report of each employee will reflect the performance of the organization. 3) Compensation, the human resources function is responsible for the development of a better salary structure.

The provisions on the matter are set out in government regulations. Jam salary then giving report TPP according to the e-performance. TPP is given only 25% if the e-performance did not reach the target set .4) Training and Human Resource Development is responsible for planning the development of human resources for education and training programs that are planned can be implemented. 5) Cooperative relations, the human resources function should play an active role in ensuring that all employees receive rights over their

binding treaty as well as the obligations that have bound them. 6) Occupational Safety and Health, dealing with occupational health program. Human resources functions must actively participate in the Organization are required to include their employees in workplace health programs. 7) Research Officer, relating to the work of employees in order to enhance the effectiveness of work, the human resource function has the right to conduct an analysis of the performance of each individual problems that could affect the company.

#### IV. CONCLUSIONS AND SUGGESTIONS

From the analysis of the discussion can be concluded that all the management functions have been implemented by the organization means that when all the elements of management has been implemented then the organization is in compliance / ideal. The results of the analysis management audit using the audit procedures have been implemented to get points-points that can be formulated in a recommendation for the purpose of improving the performance of employees. Recommendations are the result of the management audit process where recommendations an auditor improvement suggestions given above shortcomings/weaknesses that occur in the program/activity to be audited. Implementation of these recommendations fully the authority of the organization, with good communication expected recommendation is accepted and implemented with full commitment and without the necessity to achieve a good performance on the employee / HR.

Advice from the author that in melaksanakan management audit activities in the HR function in accordance with the concept of sustainable audit procedures and implemented so that it can know the things that become obstacles or problems in human resources so as to improve performance. Evaluation of activities conducted by the HR function in follow-up recommendations for improving the performance of employees.

#### REFERENCE

- Boynton, William, Raymond N, Johnson, Walter G. Kell. 2003. *Modern Auditing*. Ahli Bahasa: Ichsan Stiyo Budi dan Herman Wibowo. Jakarta: Erlangga, Edisi Ketujuh.
- Courtemanche, Gil. 1997. *Pandangan Baru Internal Auditing*. Editor: Hiro Tugiman. Yogyakarta: Kanisius.
- Hamilton, Alexander. 1986. *Manajemen Audit : meningkatkan efektivitas dan efisiensi*. Surabaya: Usaha Nasional.

IBK. Bayangkara.2008. *Audit Manajemen:Prosedur dan Implementasi*. Jakarta:Salemba Empat.

Jung,ST.Dian.2001. *Audit Manajemen:Efektifitas dan Efisiensi Perusahaan Anda*. Jakarta :PT.Bumi Aksara

<http://jurnal-sdm.blogspot.com/2009/07/fungsi-dan-peran-manajemen-sumber-daya.html>

<https://media.neliti.com/media/publications/36378-ID-pelaksanaan-audit-manajemen-fungsi-sumber-daya-manusia-pada-pt-sari-pawita-prata.pdf>

Renstra 2019-2023 bahwa Dinas Sosial, Keluarga Berencana, Pemberdayaan Perempuan dan Perlindungan Anak (Dinsos,KB,PP dan PA) Kabupaten Tulungagung

Siagian, P.Sondang.2001. *Audit Manajemen*. Jakarta:Bumi Aksara.

Tunggal, Amin Widjaya.2000. *Management Audit:suatu pengantar*. Cetakan kedua.Jakarta : Rineka Cipta.

Widjayanto,Nugroho.1985. *Pemeriksaan Operasional Perusahaan*. Jakarta:LPFE Universitas Indonesia.