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PERCULIARITIES OF STAFF AUDIT TECHNOLOGY AT ENTERPRISE

The unstable political situation, which is being observed in Ukraine, the changes in the credit and financial system, reducing the investment appeal of enterprises, unfavorable demographic trends affecting the required level of companies' personnel providing are the external factors that determine the conditions of the enterprise's functioning. The management of the companies, unfortunately, fails to reduce their negative impact on the effectiveness of their activity, but they must take it into account while forming their strategies and systems of staff audit as its integral part. Imperfect control mechanism, characteristic for Ukrainian companies, which does not meet modern requirements, is outdated and ineffective. Being a factor of an internal environment, therefore, such a mechanism is in the range of control of the management, that is, its impact can be adjusted in the direction desired for enterprises.

The staff audit is one of the most relevant methods of quality control of socio-labor processes at the enterprise. It is also necessary to evaluate the effectiveness of the staff management and helps identify the errors that can cause financial losses and damage the reputation of the company. The staff audit aims at the formation, development and personal growth of employees, and therefore, at the increase of the personnel independence of the company.

However, it should be noted that the staff audit is a fairly new area, so it naturally has a number of shortcomings in its functioning. In particular, it concerns the lack of methodological basis. Ukraine has a shortage of domestic specialized literature, especially, more detailed manuals on the staff audit, which creates a certain niche in forming its methodology and requires scientifically grounded theoretical developments in this area and their practical implementation. Thus, the question of staff audit technology in crisis needs proper attention and is very important nowadays.

The summaries of domestic and foreign experts' studies have made it possible to develop the technology of staff audit, which is a sequence of steps, a set of tasks and procedures of performing the staff audit subsystems in the social and labor sphere. Due to the analysis, the following seven stages of planning staff audit have been allocated:

- the preliminary assessment of staff audit terms;
- the development of the audit plan;
- collecting and preparing the information for the analysis;
- the analysis of audit data and preliminary evaluation of staff audit results;
- the final evaluation of the results obtained;
- the prior preparation of the audit report;
- the presentation of the audit report.

Preliminary assessment of the conditions of the staff audit includes: collecting general information (introduction to the company, its main activities, socio-economic

conditions of operation, strategic objectives and their relationship with the policy of staff management); preliminary diagnosis of the social and labor issues and identification of possible problems; developing preliminary audit plan; discussing it with the client; determining audit "team"; discussing the strategy and preparing for the audit. The main task at this stage is to obtain an adequate assessment of the possibility of the staff audit at the company, which can be ensured by having sufficient knowledge of the economic conditions of the enterprise, its place in the market of goods and services, of major internal and external factors influencing both the level of a financial economic situation of the company and the level of social and labor issues within the object of the audit.

The development of the audit plan presupposes the sequencing of actions of the auditor and usually includes:

- the identification of the object, purpose and objectives of the audit investigation; developing the audit program that involves determining the number and responsibilities of auditors, the schedule of their work, the time spent on certain types of inspections; the detailed description of audit procedures that is both instructions for employees involved in auditing and control tool of the accuracy of the performance;

- the development of system of indices by which each object of the analysis will be explored;

- setting the sequence and frequency of the audit; the description of the ways of the study;

- budgeting of the audit activity (planning of funds allocated for the organization of the audit).

The overall audit plan should be a guide for the implementation of the staff audit program, which is a detailed list of the contents of audit procedures necessary for the practical implementation of the audit plan.

The implementation phase of collecting and preparing the information for the analysis includes the identification of the information base and its sources; the development of questionnaires, interview forms, etc.; the collection and preparation for the analysis of the necessary information. The main areas (within which it is supposed to collect the necessary information) are presented in the scheme of the audit analysis of social and labor sphere, based on generalization and analysis of the materials of specialized literature devoted to the study of social and labor indicators. The following seven major subsystems are proposed to be included in such a scheme: "Staff", "Working Time", "Work Standardization And Organization", "Labor Impact", "Salaries And Remuneration", "Work And Social Security Conditions", "HR Management Activities" and the integrated block "Economic Effectiveness Of Social And Labor Sphere."

At this stage, information is gathered on such indicators as the number of industrial personnel, the fund of working time, etc., which are basic to determine estimated figures. In addition, the definition of these indicators as basic is done due to the fact that the figures in this category are most present in the primary accounting documents and reporting forms locally developed for each company.

The analysis tools of the audit information and preliminary evaluation of results of the staff audit involve grouping methods, decomposition, synthesis parameters, the determination of average or relative quantities and others. It is advisable to implement the stage of the preliminary assessment of audit results in the following order:

- characteristic of changes of accounting rates related to planned, basic and standard indicators of performance;
- the analysis on changes and deviations of parameters which subject to social and labor audit;
- the assessment of the damage caused by the factors that affect negatively;
- the determination of the social and labor risks and ways to reduce them.

It is necessary to find out in the course of the audit analysis:

1) the reason of deviation that can include a mistake in the calculations, carelessness, personnel misunderstanding of regulations, deliberate distortion, problems in personnel management etc.;

2) the frequency of deviation if this deviations is systematic, or incidental;

3) the impact of the deviation: how much significant this deviation is and how it will influence upon the economic condition of the company.

Due to the analysis of the deviations revealed and the interpretation of their causes the auditor can determine the extent of social and labor risks and provide recommendations for updating and aligning of social and labor indicators and phenomena according to laws and regulations, as well as to the objectives and the strategy of the company.

The fifth stage of the staff audit is related to the final evaluation of the results obtained. The auditor conducts the summarizing of the staff audit results, calculates the reserves of increasing the efficiency of the subsystems of social and labor spheres and possible risks and determines the final level of efficiency of social and labor sphere.

The prior preparation of audit opinion provides, first of all, the discussion of its key findings with the managers at all levels of management (line managers, experts in HR management, HR managers), and, if necessary, with specially invited experts, to develop mutual recommendations on the directions of rational use of the results of the audit.

The last stage of the staff audit is presenting the audit summary. The auditor's report in this case gives the assessment of the accordance of all the significant aspects of the mechanism of management of subsystems of social and labor sphere to legally established standards and criteria developed locally at the enterprise level.

Thus, it should be noted that the technology of staff audit should be divided into seven successive stages with the implementation of the described above objectives and usage of the suggested procedures; setting of goals and objectives of the staff audit; the evaluation of the existing environment and the subject of inspection; the choice of strategy and its implementation; drawing up a general audit plan; the selection and specification of the staff audit procedure; staff audit program development; staff audit general plan and program adjustment. This would allow to include in the staff audit not only basic components, but also some structural elements through which the full essence of the staff audit technology is revealed.