Human Resource Audits: Implication and Implementation

Jon Franko, Devin Heinlein, Matthew Leong, & Rob Wingerter
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Dr. Julia Levashina
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Human Resource Management: Audits and Audit Practices

Human Resource departments are involved in many aspects of a business management including organizational design, staffing, performance management and appraisal, employee training and organizational development and reward systems. (Bernardin 2013) In order for these processes to remain effective, efficient, and compliant with the laws and regulations in place, reviews of the processes are needed. These reviews come from audits, both external and internal, to ensure that the processes are being followed. This paper will delve into the processes, uses, and effectiveness of Human Resource audits.

Four companies were interviewed on their Human Resources audit practices, including Main Street Gourmet, Timken, Eaton, and Heritage Valley Health System. The size and practices of each company vary. Main Street Gourmet is a food manufacturing company with around 150 people. Timken is a machine parts manufacturing company with a much larger employee base of around 15,000 employees. Eaton is a manufacturing company that produces anything from engines, plastics and filtration to aerospace components and employs about 95,000 employees worldwide. Heritage Valley Health Systems is health care provider which has a partnership with about 3,500 employees. Due to the varying industries and sizes of the companies, some differences in their Human Resource audit practices was apparent, but overall they all had a system in place to monitor the efficiency and effectiveness of their Human Resource processes.

However, before touching on the breakdown of the similarities and differences in these companies' audit practices, it is important to elaborate on what a Human Resource entails.

Literature Review

In his article, Wayne Brockbank illustrates the growing necessity of Human Resources in the success of a firm. Not only can HR departments help firms meet their strategic goals, but the departments can also increase the financial performance of those firms. In order to do this, Brockbank suggests a more proactive rather than reactive approach to HR processes, citing how "the field has begun to use the term "proactive" as a criterion for HR success." (Brockbank 1999) The shift from being reactive to proactive can aid in a company's ability to adapt to changing policies, develop innovations, and maintain a competitive edge in the marketplace. In order to be proactive, the companies must have an insight of where they currently stand, an understanding of the outside environment, and the shifts that can take place in that environment. By auditing their practices, HR departments can ensure that they are not only meeting present requirements, but can also better plan for future demands.

To understand how this is achievable, one must first understand the different types of audits HR departments can perform and the steps in performing those audits. There are many types of audits that can be performed and the focus for each will vary, but some common ones are: Compliance audits, Best Practices audits, Strategic audits, Function-specific audits. (SHRM 2016) Determining the type of audit that is needed to be performed is the first step in the process, (SHRM 2016), followed by selection of the audit team (Harris 2002). Usually this team is composed of personnel in the HR department, but depending on the type of information needed, other departments could be involved. "At times activity analyses of HR practices point out that some work related to employees may lie outside the HR function. In work with one company, I engaged in a dialogue as to where to locate the communications activities. Traditionally, it had

been housed in the public relations department, separate from the HR department." (Ulrich 1997) Following team selection, audit questionnaires are prepared, data is collected, the findings are benchmarked, and feedback is given on the results. (SHRM 2016, Harris 2002)

Following the audit, it is important that action plans regarding any shortcomings are created and that this continuous improvement process is ongoing. Spangenberg and Theron mention drive this point by stating that "appraisals add value only if they are rated in a performance improvement process and mindset." (Spangenberg and Theron 1997) By auditing their performance appraisal practices, the HR department can find areas where they may be lacking in the effectiveness of the methods used for employee improvement. The National Health Service (NHS) analyzed turnover over the course of 2-3 years to identify reasons for turnover. In doing so, they discovered that improvements can be made in implementing succession planning, improving selection techniques, improving rewards schemes and other action plans. (Carol 2010)

Another important audit is the Compliance audit. These audits are performed to ensure that companies are complying with Title VII laws and it is highly suggested that firms review their "organization's recruitment and selection processes to ensure that they are nondiscriminatory and that they comply with equal opportunity policies." (Mayhew 2018) These standards can range from selection processes (e.g. interviewing standards, job posting, skills testing) through processes performed with current employees (e.g. performance management, safe work environment) and termination. (Curtis 2004)

Failure to not provide sufficient, accurate and acceptable information during audits, especially those initiate from outside the firm can have serious consequences. For instance, after former Uber employee, Susan Fowler, made a blogpost detailing sexual harassment faced in the

workplace, all eyes were on Uber regarding their work practices and how they were monitored. One strategy brought up in the Pierson and Lien article on the story was the use of HR audits to monitor the practices in place. (Pierson and Lien 2017) If everything had been handled well, complaints investigated, records of time when the incident occured, and records of the issues, Uber would be in a much better position to show they had done what they could in the situation. Without that evidence, their side of any lawsuit would be much more difficult to prove. Audits would not only provide evidence, but also act as a measure of regulation on the legality of workplace practices, as records help to enforce compliance with regulations.

While HR audits can be initiated externally by individuals bringing a case to the EEOC, there are many other potential sources for audit initiation, including another governmental agency, OSHA. “OSHA must encourage employers to audit their own worksites for hazards, and abate the hazards they find.” (United States Congress 1999) Human Resource Management departments are responsible for training, appraisal, hiring and firing. Negligent hiring, poor training, and other deficiencies in HR practices could lead to issues in workplace safety. By performing functional and compliance audits, the firm can ensure that they creating as safe a work environment as possible. If any fatalities occur due to work related issues, then OSHA can perform an external audit on the firm's practices. (United States Congress 1999) This could spell disaster for the firm if all records of training, safe hiring practices, etc. are not in order. Internal audits assist in finding and rectifying issues before they become larger issues.

To summarize, internal audits are not required of any firm. These internal audits do, however, help the firm assess processes regarding compliance with laws, reliability of reporting, effectiveness of operation, and others. (Balz 2016) By performing HR audits, issues can be

discovered and rectified to ensure HR policies are in compliance and effective. Depending on the type of industry and the size of the organization, different aspects of the practices can be audited. The following section will illustrate the similarities and differences in the HR audit practices of Main Street Gourmet, Timken, Eaton, and Heritage Valley Health Systems.

Description of the HR Audit Practices in the Interviewed Companies

It was found that all companies interviewed performed some type of audit involving the human resources (HR) department, however these audits varied in function and whether or not they involved internal or external auditors. In all of the cases HR audits were defined as some sort of system that reviews the practices of the HR department that makes sure they are meeting goals and requirements.

In all cases the HR audit was at least partially due to regulation and making sure that the company is in compliance. In the case of Main Street Gourmet the audits were entirely due to preparing for external compliance audits, but in the case of Timken, Eaton, and Heritage Valley Health Systems the audits also had some other components that worked the HR audits into the strategic plans, and ensuring that the effectiveness of the company's employee resources are being measured.

In regards to timeframes for conducting employee audits there was not one standard practice. Generally compliance audits were conducted annually, but in the case of Heritage Valley Health System they were conducted quarterly. These are of course ballpark figures, at Timken audits are performed anytime there is a round of hiring, and in the case of Eaton employees are surveyed every other year.

In all companies interviewed there was an HR department that handles audits. The size of the HR departments varies in size with the company, but generally each audit is handled by the person responsible for overseeing an area of the company, whether it be an HR manager, or an HR employee responsible for a specific group of employees. It was pretty standard for most audits to be performed internally, however in some cases external auditors were brought in when necessary. At Heritage Valley Health Systems external auditors are used for pension plans and government funding, and at Timken external auditors are used to check labor compliance in aerospace applications. It was also noted by Timken that an external auditor would be used should the company have to validate all of its hiring practices as that audit is very intensive and beyond the abilities of the company current HR department.

In all cases the upper management had access to the HR audits. The results of the audits could be used for decisions in relation to hiring by making sure the appropriate number of certified employees are on hand (HVHS), or so that management could work with the HR department to find solutions in problem areas (Eaton).

As previously mentioned, all companies conducted legal audits for compliance. In summary these all dealt with complying with EEOC and ensuring that the employees hired are eligible to work (special job requirements, work permits if applicable). There is more variance in how the companies interviewed perform a functional audit. The metrics varied by company and industry, but generally were related to employee turnover, employee performance, and employee productivity. These metrics were also benchmarked against other companies to ensure that compensation was competitive with market rates.

When implementing an HR audit the trend between all companies interviewed was that the biggest motivation to having an HR audit was compliance with regulation. The development of the HR audit system in each company varied, but generally used outside sources to develop an audit that would ensure the company was adhering to compliance standards, and in the case of Main Street Gourmet considerations were made in regards to company growth. This was an appropriate consideration, as each company's audit has evolved to meet the needs as each company grew and were subject to more regulations. Another motivator for change was also the dynamics of the legal environment that influences HR practices. None of the companies interviewed were aware of other practices at competing businesses, but it was assumed that they had similar practices due to the consequences of not taking a proactive approach to HR compliance.

There are many challenges in relation to HR audits. Some identified in the companies interviewed were the proper tracking of paperwork, managing time when conducting audits, effectively following up with issues, and maintaining proper licensing. With issues that are presented in HR audits, the trend is that they are handled by the individual conducting the audit, or in the case of Eaton, by the superior of the person conducting the audit. This presents some problems and is an area that could be improved in certain companies as there is little verification that the problem area was addressed and corrected.

Critiques and Recommendations

From the conversations with both Michelle Eckley from Timken and Michael Hill from Eaton, it seems like a major issue with HR audits is the rigidity and formality of the current processes. Both companies seem to be moving to a more laid back approach that allows a

constant monitoring of the HR department without formal audits. This makes sense as individuals are generally more cooperative in a less formalized environment. While formal audits will most likely always be needed to comply with government regulations and standards, when it comes to internal functionality, it seems much more important to provide a solid support structure for those providing the HR functions than to constantly spend their time with various audits. “Given the resources required for a full-scale audit, most organizations will not want to go through this process more than once a year; however, mini-audits that allow for some course correction can be accomplished without too much departmental pain approximately every six months.” (SHRM 2016) Like SHRM says, smaller, mini audits are preferable to large scale audits that may have large costs to the firm's resources. In business everything is a tradeoff of time and resources, so in reducing the amount of time HR employees are spending on audits, they should be better able to provide the support and functionality to the remainder of the corporation, essentially the job function they were hired to perform.

This is not to say that a company should not perform an audit at all. Like the Society for Human Resource Management points out “The actual cost of an HR audit depends on the scope of the review, the number of people interviewed and the size of the audit team. Consequently, the expense varies greatly from one situation to another. Suffice it to say, though, that the cost of conducting any full-scale HR compliance audit will be far less than defending (let alone losing) even one lawsuit.” (SHRM 2016) Auditing is important to maintain that an HR department is functioning correctly, especially when it comes to legal issues, however when it comes to other types of audits, benefits should always be weighed against potential costs of performing the audit.

Appendix

Do you perform an HR audit?

MAIN STREET GOURMET: We perform various audits. Most are internal audits in preparation for larger audits (OSHA, SQF, customers, re certifications and accreditations). They are usually initiated from outside, internal auditors to make sure all information is able to be located during external audit.

EATON: We ran very formal audits, however we are starting to move away from formal audits. We conduct culture audits to make sure our HR population is deploying culture correctly, performance reviews as a systematic way to audit HR, and ops reviews when turnover is high for potential employees leaving as well as operational metrics and guidelines.

- EPWB – Culture Audit

TIMKEN: We perform them as internal checks on various functions, some are more formalized than others, but not called an HR audit

HERITAGE VALLEY HEALTH SYSTEM: We use self-audits for licensure and health clearances, outside auditors for pension plans and government funding.

Is there a requirement to perform the HR audit from outside the HR department or are you being proactive?

MSG: We are being proactive and using best practices (especially for internal audits to ensure things don't slip through the cracks on external audits).

EATON: Our compliance audits are enforced by the government due to our government contracts; our culture review is driven internally. We are attempting to stay effective and engaged.

TIMKEN: The HR department is organized based on function. Michelle is a generalist, and supports a group of people. A specialist supports a function. The specialists audit the generalist. A specialists creates a process, and a generalist implements it.

HVHS: We are required to perform our audits by the Department of Health, the Joint Commission, and OSHA.

How do you define an HR Audit?

MSG: Our audits are a top to bottom review of records, files, etc., pertaining to processes coming up (active files, training records, hiring forms). The specifics of audits are dictated by the organization requesting the outside audit. Some larger customers have strict rules on hiring

(E-verification, eligibility to work in the United States), and their process dictates the goals of the audit.

EATON: The process in which HR management reviews HR to ensure they are being effective and engaging, especially when it comes to company culture.

TIMKEN: The audits are more like checks and balances worked into the procedures that are designed to identify any risk areas or holes in the process.

HVHS: Audits are designed as strategic imperatives that guide how the company is performing and achieving its goals.

What goals do you wish to achieve in HR audit?

MSG: We use internal audits to prepare for outside audits.

EATON: We want to maintain an engaged and effective workforce, standardized metrics, and a consistent culture.

TIMKEN: We aim to minimize risk and ensure process adherence. Right now, we're going though merit appraisals for bonuses. At a certain point we will need to freeze all data and compare it to previous data to make sure bonuses are being allocated correctly based on salary. Also, checking to make sure employees are in the right pay bracket (not on the upper end of a lower pay bracket vs the lower end of a higher pay bracket). The base pay could be the same, but bonuses could be allocated differently.

HVHS: Audits are intended to maintain quality of care, safety, customer satisfaction, and regulation compliance.

Do the results of the HR audit tie into a strategic plan?

MSG: Indirectly. They maintain and increase certifications (SQF), bring in more customers, and provide more options for vendors.

EATON: Audits tie into the culture across the corporation globally.

TIMKEN: Not really. A lot of the audits are more transactional. Some are compliance based, such as evaluating Compliance with EEOC.

HVHS: Compliance audits are the most impactful, as certification and licensure are required for the company.

Who initiates the HR audit?

MSG: It depends on the type of audit. SQF will notify the QA director to initiate their required audit. Financial audits are initiated by the CFO who notifies accounting to start the audit.

EATON: The director of divisional resources or the regional director in charge.

TIMKEN: Specialists in the HR department.

HVHS: Required audits are initiated by their respective organization (Department of Health, the Joint Commission, OSHA). Internal audits are initiated as needed by corporate.

How frequently do you conduct the HR audit?

MSG: Ballparking, at least annually. More often when prompted externally. Some certifications are on 2 year, 3 year cycles, so when they fall on the same year, more audits will have to be performed in that year.

EATON: Annually for compliance and culture audits. Employee survey takes place every other year.

TIMKEN: It depends on what kind. Any time you're hiring, once a year for bonuses, once a year for EEOC.

HVHS: Quarterly, but more frequently if an issue has been discovered.

Who conducts the HR audit?

MSG: Our HR department.

EATON: The HR department.

TIMKEN: The generalists in the HR department.

HVHS: Deloitte provides auditors for external audits while internal audits are conducted by usually no more than two HR employees.

Is it internal or external?

MSG: One HR rep handles internal audits, the other handles external audits. The DOL and EEOC determine the "responsible party".
EATON: Internal

TIMKEN: Internal, some of the the compliance audits are reported externally when required. For stuff with Aerospace applications, the government sends their own inspectors to check compliance with training requirements. Twice a year there is an internal audit to comply with the aerospace requirements. We had a scenario recently where an employee's certification was misplaced that was caught by an internal audit.

HVHS: Internal for licensure and health clearances, external for pension plans and government funding.

Is it performed by an individual within the department?

MSG: Yes, an individual.

EATON: Yes, the HR divisional manager

TIMKEN: It is performed by an individual, but that one person is only responsible for their people. So Michelle does them for the two plants she is in charge of, but not other plants.

HVHS: Generally, they are performed by one or two people, depending on which audit.

Are they performed by a group within the department?

MSG: It depends. Requests from other departments for documentation, like Payroll or the Training department.

EATON: The HR manager or leader conducts the audit.

TIMKEN: Individuals taking care of their assigned human resources.

HVHS: Yes, by the HR office.

Do outside consultants perform the audit?

MSG: So far, we have never had outside consultants perform an audit, but we recognize the benefits that could come with that.

EATON: No.

TIMKEN: Government contracts, and OFCCP. If a plant gets randomly selected to validate all hiring practices, an external auditor would be used.

HVHS: Deloitte for pensions and government funding.

Who uses the information obtained in HR audit?

MSG: The information obtained in internal audits is only indirectly seen during external audits. Results of the external audits depend on how successful the internal audit was in ensuring all information was accounted for, in order, and up to standards. Requests of an "audit trail" may be performed, but usually considered overkill.

EATON: We work together to improve issues and to mitigate negative effects.

TIMKEN: Results are communicated instantly upwards to executive management so that they're aware everyone is in compliance.

HVHS: Results of certification checks may require employees to retake training or tests, and government funding is reliant on compliancy.

Does it go to management?

MSG: If specifically requested, yes. Usually, information levels off at the department head who requested the audit (for instance, QA for the SQF audits). Investors requesting audit for deep view of operations want to see audit results, and these make their way to the board and chief executives.

EATON: Yes, and HR works with management to find solutions.

TIMKEN: Yes results of audits are reported directly to management

HVHS: Yes, in order to maintain numbers of certified employees.

How are the results of the HR audit communicated?

MSG: Hard copy, records usually. We have an electronic spreadsheet for inputs. Sometimes it's required, depending on the audit.

EATON: If changes need to be cascaded, through email, otherwise they aren't.

TIMKEN: [see above]

HVHS: Results are communicated to deficient individuals and management only

Do you conduct legal HR Audit?

MSG: Yes, to determine worker eligibility to work in U.S. (I-9, etc.). It depends on level. If a legal firm asked about information, or whether more information is needed, we will review. Audits are particularly used with outside initiation.

EATON: Affirmative action planning on an annual basis, gender based. Affirmative action, race, gender. Executive compensation. Hiring and compensation.

TIMKEN: EEOC compliance and government requirements. We don't do random tests for discrimination and harassment using soft skills and self-reporting. The only time we investigate is if there's a complaint.

HVHS: We conduct compliance checks with required regulations. For example, certain health clearances (specifically no tuberculosis) are required.

If so, what do you look for?

MSG: It's dictated by the outside initiation, usually records related to X. The DOL could include anything and everything.

EATON: Equality gender, race, etc.

TIMKEN: [See above]

HVHS: Certifications and licensure appropriate for position.

What functions do you measure?

MSG: Productivity, quality of materials produced, customer service, on-time delivery, turnover, time to fill (turnover), labor rates (ot/person), training certifications, tow motor, equipment, first aid, cpr, paperwork standards, etc.

EATON: HR metrics for each sector of the company.

TIMKEN: Compensation data, performance reviews, occasionally demographic (phone number, addresses, citizenship) data audit to make sure the database is correct. HR are able to identify race for EEOC purposes if a person chooses not to identify.

HVHS: Wage comparison, insurance comparison

How do you measure these functions?

MSG: We calculate labor rates (ratios), monthly labor vs. sales vs. pounds produced, turnover (ratios), and time to fill (# of days). Payroll service tracks some information on Excel, and ther is an upcoming ERP system to be implemented which will incorporate means to track and measure overtime (% of total labor) and productivity (pounds/day/person).

EATON: [Metrics as listed below]

TIMKEN: For performance reviews there is a two way conversation between manager and associate where they sit down and develop goals and they check those goals through the year to ensure they're being met. For compensation the job description is run through an evaluation that measures knowledge, skills, and training, which is compared to market data for the region to determine compensation. Merit pay is based on previous years' performance on a function of individual performance, grade level, and business performance.

HVHS: We collect and compare anonymous data to market value to determine compensation. We also compare our insurance acceptance to other area health providers.

Are there specific metrics? If so, how did you determine what those metrics should be?

MSG: On time in full and the number of shortages. It may depend on external score (as per customer specification).

EATON: Gender, turnover

TIMKEN: [not answered]

HVHS: Required metrics are determined by law, usually concerning certifications.

Do you benchmark these metrics?

MSG: It's trial and error. About 150 employees is the pain point for companies. We discuss with other manufacturers about numbers and metrics they use, specifically food manufacturing plants (Ascot Foods, Shear's, etc). The Employee Resource Council (ERC) provides surveys of compensation and policies. We also compare to EDGE entrepreneurs and other HR.

EATON: Yes, using 3rd party agencies using industry trends.

TIMKEN: Pay is benchmarked against regional pay for similar jobs

HVHS: We benchmark compensation and services against other healthcare providers in the area.

Do you know why the company started auditing HR?

MSG: As a compliance safeguard, best practices. When time comes, internal audits make it easier to locate the information needed.

EATON: In order to drive culture, we have to execute over time and build reputation to get the desired culture.

TIMKEN: To make sure they comply with government policy, and because it's easier to be proactive than it is to go backwards and correct mistakes.

HVHS: Primarily a compliance issue.

Do you know the process the organization went through to design the audit? What considerations were made?

MSG: It's a continuous work in process. We started with a basic system and standard functions. As the company grows, more complaints must be met, adding things to the process over time. You have to consider that a larger company has more records and more files must meet compliances. EEO1 is required of all employers by states on gender, nationality (100+ employees comply).

EATON: Input from multiple sources, HR leaders, executive leaders, external sources, and to align with company goals.

TIMKEN: I'm not sure, but we likely used external council.

HVHS: Everything is based on government regulations.

Has this process evolved?

MSG: Yes, more requirements as the company has grown

EATON: We're moving away from more formal audits, providing tools and resources for the organization to pool. We are making it less rigid in order to get truthful answers from employees.

TIMKEN: Yes, it evolves every year, especially as laws are changed. For example recording citizenship, veteran status, ect.

HVHS: The process evolves as new regulations are enacted. For example, Act 153 requires background checks every 5 years for anyone working with patients under 18. It was initiated after the Jerry Sandusky backlash. We are also transitioning from paper to electronic and

requiring more references. The biggest transition was moving from manager-led certification audits to HR-led audits.

Do you know if your competitors are performing HR Audit?

MSG: If they are smart enough to be legally compliant, yes

EATON: I do not know for a fact but I would assume they are, especially legally.

TIMKEN: [interviewee didn't know]

HVHS: Yes, they are also required to by law.

What are the main issues your company faces with HR auditing?

MSG: Documentation, hunting down documents. Other departments need to keep up their end on recording documentation. Training, QA, etc. all take time and money.

EATON: Overabundance of auditing, due to complexity, time is a valuable resource, must compete with other needs.

TIMKEN: Timely responses, if something is found making sure it is addressed and changes are evaluated

HVHS: Maintaining up-to-date licensure. Regulations require "primary source verification" which means that an employee's physical license isn't good enough for audits. We have to get proof of certification from the issuing body with dates.

If you find any issue when performing the HR audit, do you have a plan of action for how to address it? Who is responsible for the development and implementation of the action plan?

MSG: Most often, I-9 forms are missing info. We have to start a form letter, follow up with proper channels, and make corrections on records and IDs. The corrected information is then put together with the original with a note of when the error was discovered and corrected. Good faith issues (missing signatures) have no set action plan, usually we check in with employees involved who acknowledge and correct the errors.

EATON: Typically partner more senior HR person, work with site or HR. Work together to develop plan to fix the HR issue of the respective site or division.

TIMKEN: There is supposed to be a resolution in 30 days, but the tracking is done by the individual that found the issue so there aren't a lot of checks in this system.

HVHS: We enact changes to fix problem and begin auditing weekly for 90 days, trailing off as problem is solved.

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