

## **THE AUDIT IN THE MANAGEMENT OF HUMAN RESOURCES – MAIN STRATEGY FOR ECONOMIC DEVELOPMENT**

The aim of this article is to investigate theoretically the specifics of the audit of human resources in the organization, having in mind that the crucial element of competitiveness is the efficiency of labour in which the most important part is that of human factor. This characterizes the importance and the role of human resources for the economic development of the organization. This specific aim is defined by responding to the necessity of constant monitoring and control over the quality of these resources as a crucial factor for the increase of competitiveness, which is the main motive power of the economic development of the organization. Through auditing of human resources the employers can get information for staff's qualities and the level of their correspondence with the preliminary established demands for a given work. This kind of audit is a part of the overall system of audit over the management of organization and its elements are related to those that create a possibility for taking rational decisions for improving the internal organizational environment and the professional skills with regard of increase of competitiveness and stabilization of the economic status of the organization.

The auditing of human resources is based on definite rules and principles of auditing in the fields of financing and accountancy, adapted to the specific features of human resources, as well as to the formation of new ones, related to the specifics of the audit's object. It is defined as "systematic process through which a competent and independent person gathers and evaluates proofs of statements, related to the activity of human resources, aiming to give personal opinion about the extent of correspondence of a given statement to the established criteria and to submit the results to whom it may concern (3. p. 203). The necessity of such audit increases in the conditions of growing globalization and diversification of the global economy and the complication of the elements and relations of the system of management of these resources and their insertion in the dynamics of business environment.

The knowledge of the philosophy of audit must be recognized as a constant object for investigation, monitoring and control over the processes of management, in time detection of coming deviations and incompatibilities, reporting on decreasing of risk, which leads to increase of competitiveness (1. P. 205). Regarding the human resources and the increase of their quality, auditing is related to the in time detection of changes of necessities of the environment and the possibilities of staff of the organization for their satisfaction. The in time detection and elimination of deviations and incompatibilities between the requirements of the environment in the organization is a determining factor for decreasing the risk of activities of bad quality and decreasing or retaining the productivity. Through audit is created a possibility of defining strategies for development of industrial and technological processes, for monitoring and defining the effects of practical training and detecting the need of changes (2. p. 931).

The usefulness of the investigation, even though theoretically, is reduced to defining indexes and criteria for the quality of human resources and revealing the main elements of the audit as a part of the system of the audit of management of the organization.

The audit of human resources is directed mainly to their qualities which reflect over their productivity and competitiveness. The main directions of the audit are related to detecting and establishing the real qualities of a person, their competence, their need of acquiring new knowledge, corresponding to their activities, as well as the possibilities of persons to develop and to learn. Based on auditing, it is possible also to create conditions for defining strategies.

The main procedures of the audit of human resources in the organization are the following: auditing of preliminary established qualities for fulfill duly and qualitatively the duties; auditing of the qualities characterizing the functional competence of each person and defining the level of correspondence; auditing of the methods and approaches for defining the capacities and possibilities for development of the staff; auditing of the methods for increasing the skills and possibilities for learning during the whole life.

The final inferences and conclusions can be used from managers for organizing the sustainability and increasing the skills of the staff, according to the needs of the organization and the internal auditors to be used also as advisors.

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