

# Need and Organizational Aspects of Human Audit in Modern Enterprises and Organizations

Dots. **Bakieva I.A.**,  
Kat.o'qit. **Raxmatullaeva Sh.X.**  
TDIU

**Annotation.** This article is based on the current aspects and necessity of personnel audit in enterprises and organizations. The essence of the audit of personnel is theoretically described, and the organizational aspects of its conduct are divided into levels, the object, directions and requirements for this process.

**Keywords.** Audit, personnel audit, personnel assessment, personnel audit.

Modern companies today regularly as financial audits they do, but human resources are the main resource in human capital. Of the company this composition is named human resources, as well as cadres, if possible audits transfer very much human resources.

In accordance with the Decree of the President of the Republic of Uzbekistan dated April 24, 2015 "On measures to introduce modern corporate governance in joint stock companies" approved a program of measures to radically improve the system of corporate governance [1]. In order to ensure the implementation of the tasks and requirements set by this Decree, the Cabinet of Ministers on July 28, 2015 adopted a resolution "On the introduction of criteria for evaluating the effectiveness of joint-stock companies and other business entities." and other business entities on the criteria for evaluating the effectiveness of their activities" [2].

Decree of the President of the Republic of Uzbekistan dated October 3, 2019 No PF-5843 "On measures to radically improve the system of personnel policy and civil service in the Republic of Uzbekistan" [HYPERLINK "https://lex.uz/docs/4549998"](https://lex.uz/docs/4549998), as well as the introduction of modern methods of personnel administration in government agencies and organizations On October 3, 2019, the Resolution of the President of the Republic of Uzbekistan No. PP-4472 "On measures to organize the activities of the Civil Service Development Agency under the President of the Republic of Uzbekistan" was signed [3].

Currently, the Agency is working on the development and implementation of the Key Performance Indicator (KPI) and the continuous improvement of the system of performance appraisal and performance of the executive body of state-owned enterprises. The legal framework for assessing human resources to meet the organizational development needs of the organization is based on the Labor Code of the Republic of Uzbekistan and the Law "On Auditing".

Personnel audit is staff personal potentials and their internal corporate culture and company values to assess compliance. Staff audit - this staff management, management and organization structure is to analyze the suitability of management. Before conducting a personnel audit in an organization, the manager must understand what a personnel audit provides and how it will benefit the organization [4].

According to scientists and experts in the field of human resource management, personnel audit is the assessment and identification of weak and strong positions in the environment of human resource management [5]; ability to select the appropriate strategic model [6] when working with staff; identify personnel policy in the organization and the possibility of using social partnership methods depending on the field [7] [8]; understand what needs to be done to achieve goals; qualitative [9] system of personnel quality assessment; provides a system for assessing the business and professional competencies of employees [10] and others.

Diagnostic work in the human resource management system is the whole system of personnel management can be recognized as the weakest part limiting its effectiveness. An audit of human resources management is based on the collection of information about the activities of the organization. The very difficulty in assessing the effectiveness of this activity is the main reason for the complexity of this process. Many of the indicators used are subjective, and their importance and content depend on the specific situation.

Frames are held at two levels . Strategies to the extent organizational goals of human resource management policy , its the degree of coordination with the global strategic age is determined . The inspection is carried out at the initiative of senior management . Auditors \_ interviewing managers , reviewing business plans, identifying internal and external management factors to develop a company or strategy examines . At this level , the environment of the firm , its strengths and weaknesses, risks and opportunities are also comprehensively assessed .

Control control Regularly examines the suitability of the work of managers for strategic and functional activities in the field of personnel management .

Perform follow-up actions in the future of the audit should give a clear lip for errors . Especially these actions accepted legislation coordinated with is important .

Auditor lik The services look like two general ones is divided into :

- HR audit as an analysis of personnel management system ;
- in the organization analysis of compliance of personnel accounting with the current legislation of the country as personnel s audit i .

the first type of personnel audit ( HR ) is to improve staff performance . To this end, the auditors provide recommendations to the leaders of the organization on the results of the analysis of the organization 's needs for available human resources , provide a report that includes sanctions, incentives and motivational measures ( Table 1) .

Table 1

Stages and objects of personnel audit

Stages of personnel audit	Objects and directions of personnel audit
Cadralr movement	staff negligence (voluntary dismissal of employees for violation of labor discipline)
Personnel training	methods of staff training; efficiency of the training system; compliance of training system programs with the company's strategic goals.
Personnel certification	compliance of personnel knowledge, skills and abilities with the job description; checking the necessary work experience of staff. Evaluate the results of personnel activities.
Personnel evaluation	compatibility of personnel in terms of quality.
Personnel incentives	the state of remuneration of labor; staffing table; accounting documents.
Personnel development	availability of personnel reserve; staff training staff; staff promotion.
Personnel compliance with professional standards	job description provided for in professional standards; compliance with qualification requirements; compliance with work experience requirements; performance of special conditions.
Managing the company from a company loyalty and security perspective	identification of employees who are not loyal to the company; identification of factors that negatively affect personnel safety; personnel policy analysis.

Source: Compiled by the author

The second type of personnel audit is closer to the concept of "audit activity", which means the financial audit and inspection of accounting documents.

In this case, the audit consists of an assessment of the conduct of personnel accounting in the field of labor, civil, tax legislation and accounting legislation .

Auditors examine and analyze the following:

- Legislation and regulations of operations carried out by the organization to documents compatibility ;
- operations to be carried out and financial results completeness and timeliness of the organization 's personnel , tax and accounting records ;
- Establishment of a system of personnel accounting, internal control and document management in order to identify the most serious operational risks and ways to control them .

Typically , the second type of staff involved in an audit is :

- personnel accounting with current legislation checks ;
- analyzes labor contracts concluded by the organization ;
- labor and to provide him with the initial accounting documents for the payment account , ie :
  - recruitment \_ orders ( orders ) about;
  - employees transfer to another job orders ( orders ) about;
  - giving employees leave orders ( orders ) about;
  - ( orders ) on termination (cancellation) (dismissal) of employment contracts with employees ;
  - motivate employees orders ( orders ) on;
  - orders to send employees on business trips ;
  - business trip certificates ;
  - service assignments for sending on a business trip and its fulfillment about reports ;
  - holiday schedules ; \_
  - personal of employees card remains ;
  - the staff was tired ;
  - may check the correctness of the registration of timesheets ;
- 4) formation of personal collections of employees checks the correctness ;
- 5) employees checks the order of keeping employment records ;
- 6) internal regulations of the organization conducts a legal examination of their documents in order to express their opinion on their compliance with existing legislation ;
- 7) involvement of foreign employees checks for accuracy ;
- 8) civil law concluded with individuals checks contracts ;
- 9) verifies the correctness of the calculation, withholding and payment of personal income tax ;
- 10) single social verifies the correctness of payment of taxes and pensions ;
- 11) in determining the tax base of the organization's profits , checks the correctness of the inclusion in the costs of amounts paid to individuals in connection with the performance of labor functions by employees or the performance of work (provision of services) .

Of course , in this case, all the documents available at the enterprise are evaluated (Table 2) .

Table 2

Documents related to personnel audit

Personnel accounting documents	Documents on accounting
Labor contracts	Basic documents regulating the methodology of payroll accounting (Accounting policy) Holiday schedule Working time table Salary accounting registers Accounting reports
Holiday schedule	
List of states	
Workbooks	
Working time table	
Personal orders	
Personal affairs of employees	

Source: Compiled by the author

As can be seen from the table, all enterprises and organizations have an interconnection of accounting and personnel services, which plays an important role in the implementation of personnel documents or these

accounting operations. in particular, the timely payment of salaries to employees depends on the timely execution of personnel orders.

Therefore, the second type of personnel audit should be conducted only by professionals. This is internal control service (internal audit) staff or an external audit firm. \_ However, in our opinion, the external firm has its own internal control has certain advantages over the service (extensive experience in various sectors of the economy, specializing in many areas teams of experts, the services provided multi-stage quality control, evaluation and acceptance of decision making tested methodical alar i and b.).

Professional HR-audit consultants recommend monitoring the subject of daily work in this or that department, monitoring decision-making practices, interviews, etc. with the help of this observation. In order to clarify the areas of research in the field of personnel audit, an initial diagnosis can be made, which identifies areas that require attention in the first place in order to optimize the personnel management system. A full-scale personnel audit will have the longest-lasting effectiveness in the form of the above-mentioned sequence of diagnostic operations.

Thus, it can be concluded that the process of conducting a personnel audit has its own complexity, in which the activities of several departments are studied. When auditing the personnel account, the auditor examines the actual number and composition of employees, while the audit of the payroll verifies the legality of the correct calculation of wages and social benefits. In general, personnel audits allow to determine the level of staffing needs and staffing, their training, identification of innovative potential of employees, as well as to regulate the distribution of employees within the organization by hierarchy levels and functional areas.

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