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## HARMONIZATION OF THE HUMAN RESOURCE AUDIT IN THE FIELD OF INTERNATIONAL PRACTICE<sup>1</sup>

**Abstract.** *The article explores the possibilities and problems of the process of harmonization of the HR audit in the field of international practice, taking into account the specifics of the market environment of Ukraine. The views of different authors on the problem of HR auditing were investigated. The idea was justified that the harmonization of accounting and financial reporting of economic entities is closely linked with the globalization of economic processes and the economy as a whole on a global scale, the processes of informatisation and digitalization of society, the same as for HR processes. During considering the concept of "HR audit" it should not be forgetting about the legislative component — HR audit is aimed, inter alia, at identifying violations with the law for timely management of weaknesses in the policy of the enterprise in the field of labor. Categorization of observations by impact of importance (high-risk, medium-risk, low-risk — categorization) was investigated; examples for high-risk observations (on the example of: workforce planning, service contract modalities) and medium-risk (on the example of: recruitment process governance, alignment of strategy and work plans, HR functional capacity in Country Offices, talent acquisition in Cos, recruitment processes in Cos, employee on-boarding, training and separation, national non-staff salary scales and pay adjustments, staffing and structure review exercises, social security transfers to service contracts, automation, information and data management, oversight of HR functions in Cos) are given in consideration with agreed actions of HRM and auditor. The ratings (satisfactory, partially satisfactory or unsatisfactory) of an HR audit that are part of the system of evaluating the adequacy of company's audit risk management, control and governance processes were investigated. The point that the human resource auditing is something that many companies do annually, just as they audit their financial information (despite of their field of activity) is overlined in the article. The harmonization of the HR audit in the field of international practice is a process of unification of methods and principles of auditing in the form of standards is observed.*

**Keywords:** *human resource audit, HR audit, HRM, harmonization, digital society, international practice, internal control, audit observations, rating system.*

### PROBLEM FORMULATION

Daily managers of various function levels accept hundreds and thousands of decisions regarding seemingly slight problems of the enterprise (organization) in general. At the same time, every such decision, especially relating to the activity of the whole structure, should be clearly justified [4, p. 12]. An especially important function in the system of enterprise management arises an effective personnel policy. It should be carried out immediately and be actual to the market conditions, to the personnel needs, to the needs of an organization. But not all managers pay due attention to personnel, despite the fact that all the goals and objectives set for the organization cannot be achieved without the involvement of staff. Lack of attention to personnel management may be accompanied by negative consequences for the enterprise, even up to its liquidation. This happens because qualified personnel is the key to the success of each enterprise, its main resource for increasing the efficiency of its activity. All these justified the need for timely and systematic personnel audit conducting.

### ANALYSIS OF THE RECENT RESEARCH AND PUBLICATIONS

For the issues of human resource audit (HR audit) in domestic scientific sources, as the concept is borrowed from foreign sources, are not devoted many works. Some of the most important works connected with HR audit that we have considered in the articles, which also contain a generalization of domestic experience in the field of HR audit conducting, as well as some international aspects of its implementation [5; 6].

At the same time, considering the topic of harmonization of the HR audit in the field of international practice, it is also worth emphasizing several other sources that contain very interesting developments in this area. For example, S. Ifill and N. Moreland (1999) developed very interesting action plan as part of a quality improvement process and preparation for Investors in People Award [8]. Besides, their article provides an account of an audit on the recruitment and selection systems and procedures in place within a printing company based in the West Midlands (England). One more is, N. Berber (2012), who explored reasons

<sup>1</sup> The publication contains the results of studies conducted by President's of Ukraine grant for competitive projects (project F82)<sup>9</sup>.

for the processes involved in and risks of internal audit in HRM area of compensation and benefits. It was noted, that one possible way of reaching the effectiveness and efficiency of compensation process in terms of appropriate governance, risk management and control is the internal audit [3].

It is important also to say about the work of B. Balz (2016). He provides an overview of HR audit and investigation processes, conducted by internal auditors (also referred to as internal audit or corporate audit department) as a key tool to ensure a company's long term success — a risk management approach to remediate proactively the risk of ineffective, inefficient processes and undetected weaknesses, as well as incompliance with applicable regulations, unethical behavior, and misconduct [2]. Herefore, it is mainly looked at from the perspectives of the HR management in order to provide tips and ideas for HR professionals on how to cope with challenges of internal audits and how to use the potential benefit that an audit has for the respective HR organization.

In 2018 A. Zakirova and others have elaborated the auditor's working documents making possible to improve the efficiency of personnel audit and coordinate audit procedures with the work of the audited entity's personnel. Their work presents the procedure for planning personnel audit in accordance with international standards and provides precise matter making possible to be aware of the audit mechanism at the level of a particular economic entity [12].

Based on this, most of the really thorough work was really not done in Ukraine, which complicates the process of HR audit conducting at domestic enterprises, as the base is not yet developed; and, in addition, it is necessary to remember that in carrying out any practical activity, the already existing achievements of other countries or simply organizations may differ — due to culture, different values and worldviews, different approaches to management, etc.

### AIM AND TASKS

The purpose of the work is to study the possibilities and problems of the process of harmonization of the HR audit in the field of international practice, taking into account the specifics of the market environment of Ukraine.

### RESULTS

Harmonization of accounting and financial reporting of economic entities is closely linked with the globalization of economic processes and the economy as a whole on a global scale, the processes of informatization and digitalization of society. The emergence of a new digital infrastruc-

ture, including wireless networks, mobile devices and technologies, contributes to a radical shift in information technologies, their integration into all manifestations of socio-political and economic life of society, the formation of a new theoretical concept of industrial society — information society. As modern information and communication technologies work with information in digital form, so usually it is used the term “digital society” (as a synonymous) when we talk about such a category as an “information society” [10, p. 226].

Thus, when considering such a concept as “HR audit” it should be understood that it arose not just like that, but with the development of human capabilities, business development, the need to provide stakeholders with timely and reliable information about the work and capabilities of its staff, as the latter is the driving force of each structure activity. At the same time, when considering the concept of “HR audit” it should not be forgetting about the legislative component — HR audit is aimed, inter alia, at identifying violations with the law for timely management of weaknesses in the policy of the enterprise in the field of labor.

When conducting HR audit, an auditor made some observations (high-risk, medium-risk, low-risk — categorization by impact or importance, **Table 1**) to give an opportunity to managers to make a plan for immediately problems and those, which are not immediate. When we talking about audit observations, typically they can be viewed on two levels: observations that are specific to an office, unit or division; and observations that may relate to a broader policy, process or corporate decision and may have broad impact.

**Table 2** and **Table 3** present an example for some observations respectively and what HRM can do (agreed actions). Management need to agree to take measures to address the reported observations. Work should be in progress to implement the agreed actions.

**Table 3** presents examples of medium-risk observations.

As a rule, the Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the Office of Internal Audit's system for the monitoring of the implementation of agreed actions. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

Internal control components and processes are rated according to the degree of related risk. These ratings are part of the system of evaluating the adequacy of company's audit risk

Table 1

**Categorization of observations by impact of importance**

<b>Categorization</b>	<b>Essence</b>	<b>Observations</b>
High risk	Issues or areas arising relating to important matters that are material to the system of internal control	The matters observed might be the cause of non-achievement of a corporate objective, or result in exposure to unmitigated risk that could highly impact corporate objectives
Medium risk	Issues or areas arising related to issues that significantly affect controls but may not require immediate action	The matters observed may cause the non-achievement of a business objective, or result in exposure to unmitigated risk that could have an impact on the objectives of the business unit
Low risk	Issues or areas arising that would, if corrected, improve internal controls in general	The observations identified are for best practices as opposed to weaknesses that prevent the meeting of systems and business objectives

**Note:** formed by the author on the basis of [1].

Table 2

**Area of Observation and Agreed Actions: examples of high-risk observations**

<b>Control activities</b>	<b>Underlying cause</b>	<b>Agreed actions</b>
Workforce planning	Absence of guidelines and guidance for COs regarding workforce planning; lack of understanding and capacity to perform workforce analysis	HRM will develop guidelines and will provide guidance on workforce planning to HROs and CDs, ensuring processes and tools are established and implemented following a defined structure and integrated approach
Service Contract modalities	Misinterpretation of existing guidelines and utilization of SC modalities. Perceived performance management weaknesses. Maximum periods and numbers of contract renewals not defined in corporate guidelines. Insufficient workforce planning and oversight from Regional Bureaux (RBs)	1. HRM will: (a) Strengthen SC guidelines, re-emphasizing the conditions under which these contract modalities may be extended, and link to the outputs from the agreed actions for Observation 1 to provide for periodic evaluation of SC contract modalities; (b) Coordinate with RBs to enhance oversight over the correct application of SC contract modalities, and to collect and report statistics required by the National Staff Project (NSP). 2. OED, via the National Staff Project and in coordination with LEG, RM and HRM, will set specific objectives, timelines and actions to address issues noted regarding the utilization of SC contract modalities.

**Note:** improved by the author on the basis of [9, p. 10–18].

Table 3

**Area of Observation and Agreed Actions: examples of medium-risk observations**

<b>Control activities</b>	<b>Underlying cause</b>	<b>Agreed actions</b>
Recruitment process governance	Outdated guidelines relating to the composition and responsibilities of recruitment panels and CO managers. Corporate guidelines not providing checks and balances regarding the recruitment of SSAs. Unclear definition of conflict of interest with respect to recruitment processes.	HRM will: (a) Strengthen guidelines regarding governance and oversight mechanisms in relation to the recruitment process; provide guidance to RBs on the involvement of CDs in the recruitment process; and harmonize governance mechanisms across contract modalities where appropriate; (b) Coordinate with Ethics on the definition of minimum conflict of interest requirements and disclosure mechanisms to support the recruitment process.

Control activities	Underlying cause	Agreed actions
Alignment of strategy and work plans	Need for alignment of resources to strategic objectives; and clearer practical guidance on the implementation of the People Strategy. Competing priorities impacting the full implementation of HR strategic objectives at the CO level	HRM will: (a) Define for future people strategies a roadmap for the implementation of strategic objectives by HRM and COs, providing clear and practical guidance to COs on their responsibility and accountability regarding the implementation of actions in support of the strategy; (b) Prepare an advocacy and engagement plan to garner support for the strategy.
Human Resources functional capacity in Country Offices	HR function in the field primarily devoted to transactional personnel management work. Gap in skills and capacity of the HROs in COs.	HRM will implement the initiatives put forward in the 2016–2018 HR Functional Strategy to strengthen the HR function in COs, setting and defining specific deliverables and deadlines, and will work closely with COs to secure the budgetary support required for the fulfilment of the objectives foreseen in the strategy’s roadmap within identified corporate priorities.
Talent acquisition in COs	Absence of a focused, efficient and effective talent acquisition approach and strategy with tangible, clear and practical guidelines and tools for field operations	HRM will: (a) Implement the 2016–2018 HR Functional Strategy in support of improved talent acquisition, providing clear and practical guidelines, tools and guidance to HR functions in COs; (b) Work with PGM in the development or adaptation of policies to guide COs on the use of social media and/or other suitable channels in the dissemination of vacancy announcements and corporate information.
Recruitment processes in COs	Business process and control gaps; manual and decentralized processes and resources which are not harmonized and centrally managed; recruitment policy gaps.	HRM will: (a) Roll out e-recruitment, ensuring its functional capabilities address the issues highlighted; (b) Review and enhance policies on background checks and explore corporate solutions (including outsourcing) to ensure these are consistently performed and tailored to the security risk profile of WFP operations; (c) In conjunction with relevant functional units, support the systematic and periodical update of interview questions, and develop and deploy a database of baseline written recruitment tests
Employee on-boarding, training and separation	Absence of standard orientation processes, induction guidelines and materials for newly hired employees; gaps in corporate policies and procedures for exit interviews; lack of training coordination mechanisms at the CO, regional and corporate levels impacting the field operations	HRM will: (a) Develop guidelines and templates for the effective orientation and induction of new employees; (b) Develop mechanisms for the coordination of learning and develop men initiatives, ensuring the proposed timing and required funding and resources are fully considered; (c) Develop exit interview policies and consider developing tools to systematically capture and analyze exit interview results.

The end of table 3

Control activities	Underlying cause	Agreed actions
National non-staff salary scales and pay adjustments	Lack of RB oversight over compensation strategies and a compensation function in WFP to provide support. Decentralized processes for determining national non-staff compensation not accompanied with defined roles and responsibilities, technical capacity or guidelines. Insufficient involvement of COs in externally conducted salary scale surveys.	HRM, together with Regional Bureaux HROs, will: (a) Assess and determine the extent of inconsistencies in compensation of national non-staff across COs; (b) Based on the results of this assessment review the pay adjustment policy and incentive mechanisms for non-staff contract modalities.
Staffing and Structure Review exercises	SSR guidelines not conducted following a consistent and robust methodology. Lack of suggested baseline CO structures, financial analysis tools and defined frequencies for undertaking SSR reviews on a proactive, regular basis	HRM will: (a) Define methodologies and develop tools for consistent and complete SSR analysis; (b) Strengthen guidelines on the performance of SSRs to address issues noted, including the development of baseline CO structures to provide a reference point to management in the field
Social Security transfers to Service Contracts	Insufficient knowledge by COs, RBs and HQ of SS obligations and absence of comprehensive review by HRM of Social Security obligations for all relevant jurisdictions. Lack of awareness and technical capacity of CO-level HR function to assess and set appropriate local Social Security policies	HRM will: (a) In coordination with LEG undertake a comprehensive review and identification of the employer obligations for all the jurisdictions where WFP operates, performing a gap and risk analysis with regard to Social Security transfers (and other employer obligations) for each jurisdiction, and advise COs if there are significant gaps between principles and practices; (b) Review the appropriateness and risks associated with current decentralized Social Security evaluation and estimation processes, assessing the capacity of COs and RBs to assume these tasks and the potential for RBs or HQ HRM to assume such responsibilities or enhance their involvement in the process.
Automation, information and data management (Information and communication)	Lack of review of the outsourcing of national fixed term payroll system and need for a comprehensive review of HR processes for identification of process efficiency and automation opportunities	HRM will perform a comprehensive review of HR processes including hiring and staffing, compensations and benefits, and employee and records management, identifying opportunities to automate these, and will implement a plan to minimize manual processes and maximize the efficient and effective utilization of the time of HR personnel.
Oversight of Human Resources functions in Country Offices (Monitoring activities)	RBHRO positions were vacant for extended periods. Lack of a coordinated plan to define and strengthen the support and oversight roles and responsibilities of the RBHROs. Misalignment between RBHR function resources, tasks, and responsibilities	HRM will liaise with RBs to develop a plan to define and strengthen RB support and oversight responsibilities, advocating with Regional Directors on the need for specific deliverables, work plans and resources to ensure oversight services are effectively delivered at the RB level.

**Note:** improved by the author on the basis of [9, p. 10–18].

Table 4

Categories of rating system

Engagement rating	Definition	Assurance level
Satisfactory	Internal controls, governance and risk management practices are adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity	Reasonable assurance can be provided.
Partially Satisfactory	Internal controls, governance and risk management practices are generally established and functioning, but need improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.	Reasonable assurance is at risk.
Unsatisfactory	Internal controls, governance and risk management practices are either not established or not functioning well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.	Reasonable assurance cannot be provided.

**Note:** improved by the author on the basis of [7].

management, control and governance processes. A rating of satisfactory, partially satisfactory or unsatisfactory is reported in each audit (Table 4).

So ISA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment states that HR auditors, anyway, need to understand an entity’s internal controls. To assist this process it identifies five components of an internal control system: the control environment; the entity’s risk assessment process; the information system; the control activities; and the monitoring of controls.

Hence if we are talking about Human Resource Policies & Procedures auditing, control difficulties can be avoided by sound hiring procedures, training of new employees, and appropriate discipline.

**CONCLUSIONS**

In general, the harmonization of the HR audit in the field of international practice is a process of unification of methods and principles of auditing in the form of standards. Human Resource Audit means the systematic verification of job analysis and design, recruitment and selection, orientation and placement, training and development, performance appraisal and job evaluation, employee and executive remuneration, motivation and morale, participative management, communication, welfare and social security, safety and health, industrial relations, trade unionism, and disputes and their resolution. HR audit is very much useful to achieve the organizational goal; also is a vital tool that helps to assess the effectiveness of HR functions of an organization.

Human Resource auditing is something that many companies do annually, just as they audit their financial information. This gives them an accounting of their workforce and the efficiency with which the organization as an entity deals with its people, from recruiting to firing. Human Resource auditing can be likened to a person going to the doctor for a general check-up to stay well. The process allows a company to get a general idea of where it stands so it can better correct any potential problems and plan for the future.

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### ГАРМОНІЗАЦІЯ ВІТЧИЗНЯНОГО КАДРОВОГО АУДИТУ З МІЖНАРОДНОЮ ПРАКТИКОЮ

**Резюме.** У статті досліджено можливості та проблеми процесу гармонізації кадрового аудиту з міжнародною практикою з урахуванням специфіки ринкового середовища України. Досліджено погляди різних авторів на проблематику проведення кадрового аудиту. Обґрунтовано, що гармонізація бухгалтерського обліку та фінансової звітності суб'єктів господарювання тісно пов'язана з глобалізацією економічних процесів та економіки загалом у глобальному масштабі, процесами інформатизації та діджиталізації суспільства, так само, як і для кадрових процесів. Розглядаючи поняття “кадровий аудит”, не варто забувати про законодавчу складову — аудит кадрів спрямований, зокрема, на виявлення порушень із законодавством щодо своєчасного управління слабкими сторонами в політиці підприємства у сфері праці. Досліджено категоризацію спостережень у кадровому аудиті за впливом важливості (високий ризик, середній ризик, низька ступінь ризику), а також окремо розглянуті приклади для спостережень з високим рівнем ризику (наприклад: планування робочої сили, способи оформлення контрактів) та середнім ступенем ризику (наприклад: управління процесами підбору персоналу, узгодження стратегії та робочих планів, функціональна спроможність персоналу в офісах країни, управління талантами, процеси набору персоналу, працевлаштування на посаду, навчання та виведення персоналу, заробітна плата та її коригування, навчання щодо перегляду персоналу та структури, соціальне страхування, автоматизація, управління інформацією та даними, контроль за функціями персоналу), наведено узгоджені дії системи управління персоналом та кадрового аудитора. Досліджено рейтингову систему (задовільні, частково задовільні або незадовільні) результатів проведення кадрового аудиту, які є частиною системи оцінювання адекватності процесів управління, контролю та управління аудитом компанії. У статті підкреслено, що кадровий аудит як HR-аудит — це те, що багато компаній роблять щорічно, так само, як ревізують свою фінансову інформацію (незважаючи на сферу своєї діяльності). Спостерігається, що гармонізація кадрового аудиту в галузі міжнародної практики є процесом уніфікації методів і принципів аудиту у формі стандартів.

**Ключові слова:** аудит людських ресурсів, HR-аудит, кадровий аудит, гармонізація, цифрове суспільство, міжнародна практика, внутрішній контроль, аудиторські спостереження, система рейтингу.

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### ГАРМОНІЗАЦІЯ ОТЕЧЕСТВЕННОГО КАДРОВОГО АУДИТА С МЕЖДУНАРОДНОЙ ПРАКТИКОЙ

**Резюме.** В статье исследованы возможности и проблемы процесса гармонизации кадрового аудита с международной практикой с учетом специфики рыночной среды Украины. Исследованы взгляды разных авторов на проблематику проведения кадрового аудита. Обосновано, что гармонизация бухгалтерского учета и финансовой отчетности субъектов хозяйствования тесно связана с глобализацией экономических процессов и экономики в целом в глобальном масштабе, процессами информатизации и диджитализации общества, так же, как и для кадровых процессов. Рассматривая понятие “кадровый аудит”, не следует забывать о законодательной составляющей — аудит кадров направлен, в частности, на выявление нарушений законодательству по своевременному управлению слабыми сторонами в политике предприятия в сфере труда. Исследуется категоризация наблюдений в кадровом аудите по влиянию важности (высокий риск, средний риск, низкая степень риска), а также отдельно рассмотрены примеры для наблюдений с высоким уровнем риска (на примере: планирование рабочей силы, способы оформления контрактов) и средней степени риска (на примере: управление процессами подбора персонала, согласование стратегии и рабочих планов, функциональная способность персонала в офисах страны, управление талантами, процессы

набора персонала, трудоустройство на должность, обучение и вывод персонала, заработная плата и ее корректировки, обучение по пересмотру персонала и структуры, социальное страхования, автоматизация, управление информацией и данными, контроль за функциями персонала), приведены согласованные действия системы управления персоналом и кадрового аудитора. Исследована рейтинговая система (удовлетворительные, частично удовлетворительные или неудовлетворительные) результатов проведения кадрового аудита, которые являются частью системы оценки адекватности процессов управления, контроля и управления аудитом компании. В статье подчеркивается, что кадровый аудит как HR-аудит — это то, что многие компании делают ежегодно, так же как они ревизуют свою финансовую информацию (несмотря на сферу своей деятельности). Наблюдается, что гармонизация кадрового аудита в области международной практики является процессом унификации методов и принципов аудита в форме стандартов.

**Ключевые слова:** аудит человеческих ресурсов, HR-аудит, кадровый аудит, гармонизация, цифровое общество, международная практика, внутренний контроль, аудиторские наблюдения, рейтинговая система.

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