

## WORK PROGRAM

**Company** : College  
**Section** : Human Resources and Administration  
**Year** : 2000

<b>RISKS</b>	<b>AUDIT OBJECTIVES</b>	<b>AUDIT STEPS/TESTS</b>	<b>Working Paper Ref.</b>
<p>1. Recruitments or transfers are not according to policies &amp; procedures</p> <p>2. Insufficient staff development</p> <p>3. Unfair reward or compensation system</p>	<p><b><u>OVERALL OBJECTIVES</u></b></p> <p>1. Recruitments are made according to policies &amp; procedures</p> <p>2. Staff are properly developed and fairly rewarded</p>	<p><i>Note: Program based on presumed or anticipated conditions. If program is changed as a result of conditions found in the field, document the change accordingly.</i></p> <p>1. Prepare/update transaction flowchart/system notes.</p> <p>2. Review and update the work program.</p> <p>3. By observation and discussion with key personnel, identify change, if any, to existing internal controls.</p> <p>4. Obtain the Organisation Structure &amp; human resources and administration policies and procedures.</p> <p>5. <b>Organisation Structure &amp; Job Description</b></p> <p>a) Ensure all key positions are manned</p> <p>b) Review the org. structure to ensure clear reporting line</p> <p>c) Randomly select ___ personnel and test whether job descriptions are issued and tasks performed as required</p> <p>d) Analyse the manpower size for over/under staffing</p> <p>e) Review the staff turnover statistics and enquire reason for high turnover (if any)</p> <p>f) Review the Staff Transfer Listing and ensure the transfers are made according to policies and procedures</p> <p>6. <b>Recruitment Process</b></p> <p>a) Randomly select ___ personnel and test whether recruitments are made according to policies and procedures</p>	

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		b) Determine source of candidates c) Assess the quality of academic staff (full & part time) <b>7. Training &amp; Development</b> a) Determine whether Training Need Analysis is prepared b) Review whether the staff (academic and non-academic) are sent for training & development programmes <b>8. Reward System &amp; Performance Evaluation</b> a) Assess the competitiveness of the reward system (monetary & non-monetary) or whether it is in line with HQ b) Determine how regular the performance evaluation done and whether the results are properly tabulated/reviewed 9. Other steps <hr/> <hr/> <hr/> 10. Clear review points. 11. Prepare 'Report on Deficiency Finding' (if any).					
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