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INTERNAL AUDIT AND STRATEGIC ANALYSIS OF HUMAN RESOURCES IN ENSURING THE EFFECTIVE OPERATION OF AN ENTERPRISE

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ВНУТРІШНІЙ АУДИТ ТА СТРАТЕГІЧНИЙ АНАЛІЗ ТРУДОВИХ РЕСУРСІВ У ЗАБЕЗПЕЧЕННІ ЕФЕКТИВНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

The article is devoted to a comprehensive study of internal audit and strategic analysis of human resources as critically important tools for ensuring the effective operation of an enterprise. In the modern economy, where the market is constantly changing and competition among companies is becoming increasingly intense, enterprises are forced to find new approaches to managing their human resources. The key task is not only to use existing personnel effectively, but also to plan strategically, adapt to new conditions and requirements of the business environment, and ensure a high level of motivation and qualification.

The main purpose of the article is to analyze how internal audit, as an important part of the corporate control system, helps enterprises ensure the effectiveness of human resource management. Internal audit plays an important role in identifying and controlling the compliance of the enterprise's labor practices with internal policies, standards, and legal requirements. This allows not only to comply with established norms and standards, but also to minimize the risks associated with violations in the field of labor relations, which can lead to legal and financial losses.

At the same time, strategic analysis of human resources is an integral part of planning and developing an enterprise's personnel policy. Proper strategic analysis allows you to identify the strengths and weaknesses of the existing personnel structure, assess the need for new competencies and specialists, and predict possible changes in the enterprise's personnel structure. Various methods are used for this purpose, including analysis of the current state of human resources, assessment of labor efficiency, and forecasting of personnel needs in connection with future changes in the business processes of the entity.

In addition, the article examines the interaction between internal audit and strategic analysis of human resources. Enterprises that have implemented an effective internal audit system are able to identify problems in the organization of labor relations more quickly and respond promptly to changes in the labor sphere. Internal audit helps not only to ensure that the enterprise complies with all requirements, but also to identify problem areas where it may be necessary to reallocate resources or introduce new approaches to human resource management.

One of the key topics discussed in the article is the use of modern information technologies to improve the effectiveness of strategic human resource analysis. Automated human resource management systems (HRM systems) allow for the collection and processing of large amounts of data on company employees, which greatly facilitates the process of analysis and decision-making. The information obtained from such systems becomes the basis for further strategic decisions regarding personnel development, planning for new staffing needs, and improving employee performance.

In addition, an important aspect is the use of internal audit results in cooperation with external auditors, in accordance with International Auditing Standard 610 "Using the Work of Internal Auditors." This standard defines the criteria by which an external auditor can rely on the work of internal audit, making the audit process more integrated and effective.

The article also discusses the main methods and tools used in the process of strategic human resource analysis, such as SWOT analysis, staff turnover analysis, labor productivity assessment, and others. The use of such tools helps companies gain a clear understanding of the state of their human resources and determine what efforts need to be made to ensure long-term success and stability.

Thus, strategic human resource analysis and internal audit are important components of a successful HR policy, enabling companies to use their resources effectively, reduce risks, and adapt to an ever-changing business environment. This article provides a comprehensive overview of these tools, their interaction, and their importance for ensuring high performance in today's market.

Стаття присвячена всебічному дослідженню внутрішнього аудиту та стратегічного аналізу трудових ресурсів як критично важливих інструментів забезпечення ефективної діяльності підприємства. В умовах сучасної економіки, коли ринок постійно змінюється, а конкуренція серед компаній стає все більш інтенсивною, підприємства змушені знаходити нові підходи до управління своїми трудовими ресурсами. Ключовим завданням є не тільки ефективне використання наявних кадрів, а й їх стратегічне планування, адаптація до нових умов і вимог бізнес-середовища, а також забезпечення високого рівня мотивації та кваліфікації.

Основною метою статті є аналіз того, як внутрішній аудит, як важлива частина системи корпоративного контролю, допомагає підприємствам забезпечити ефективність управління трудовими ресурсами. Внутрішній аудит відіграє важливу роль у виявленні і контролі відповідності трудових практик підприємства внутрішнім політикам, стандартам, а також вимогам законодавства. Це дозволяє не лише дотримуватися встановлених норм і стандартів, а й мінімізувати ризики, пов'язані з порушеннями у сфері трудових відносин, що можуть призвести до юридичних та фінансових втрат.

Водночас стратегічний аналіз трудових ресурсів є невід'ємною частиною планування і розвитку кадрової політики підприємства. Правильний стратегічний аналіз дозволяє визначити сильні та слабкі сторони існуючої кадрової структури, оцінити потреби в нових компетенціях та спеціалістах, а також прогнозувати можливі зміни в кадровій структурі підприємства. Для цього застосовуються різні методи, зокрема аналіз поточного стану трудових ресурсів, оцінка ефективності праці, прогнозування потреби в кадрах у зв'язку з майбутніми змінами в бізнес-процесах суб'єкта господарювання.

Крім того, стаття досліджує взаємодію між внутрішнім аудитом та стратегічним аналізом трудових ресурсів. Підприємства, де впроваджено ефективну систему внутрішнього аудиту, здатні швидше виявляти проблеми в організації трудових відносин, а також оперативно реагувати на зміни в трудовій сфері. Внутрішній аудит допомагає не тільки забезпечити відповідність підприємства всім вимогам, а й визначити проблемні зони, де може знадобитися перерозподіл ресурсів або впровадження нових підходів до управління трудовими ресурсами.

Однією з ключових тем, що розглядаються у статті, є використання сучасних інформаційних технологій для підвищення ефективності стратегічного аналізу трудових ресурсів. Автомати-

зовані системи управління персоналом (HRM-системи) дозволяють збирати і обробляти велику кількість даних щодо працівників підприємства, що значно полегшує процес аналізу і прийняття рішень. Інформація, отримана з таких систем, стає основою для подальших стратегічних рішень, що стосуються розвитку персоналу, планування потреб у нових кадрах, підвищення ефективності роботи працівників.

Крім того, важливим аспектом є використання результатів внутрішнього аудиту у взаємодії із зовнішніми аудиторами, відповідно до Міжнародного стандарту аудиту 610 "Використання результатів роботи внутрішніх аудиторів". Цей стандарт визначає критерії, за якими зовнішній аудитор може покладатися на роботу внутрішнього аудиту, що робить процес аудиту більш інтегрованим та ефективним.

Стаття також розглядає основні методи і інструменти, що використовуються в процесі стратегічного аналізу трудових ресурсів, такі як SWOT-аналіз, аналіз плинності кадрів, оцінка продуктивності праці та інші. Використання таких інструментів допомагає підприємствам отримати чітке уявлення про стан їх трудових ресурсів і з'ясувати, які зусилля необхідно докласти для забезпечення довгострокового успіху і стабільності.

Таким чином, стратегічний аналіз трудових ресурсів і внутрішній аудит є важливими складовими успішної кадрової політики, які дають можливість підприємствам ефективно використовувати свої ресурси, знижувати ризики та адаптуватися до постійно змінюваного бізнес-середовища. Стаття надає комплексний огляд цих інструментів, їх взаємодії та значення для забезпечення високих результатів діяльності підприємства в умовах сучасного ринку.

Key words: internal audit, performance audit, strategic analysis, internal control, human resources, personnel management, personnel strategy, enterprise performance, personnel audit, HR analytics, personnel potential, corporate governance, risk management.

Ключові слова: внутрішній аудит, аудит ефективності, стратегічний аналіз, внутрішній контроль, трудові ресурси, управління персоналом, кадрова стратегія, ефективність діяльності підприємства, аудит персоналу, HR-аналітика, кадровий потенціал, корпоративне управління, управління ризиками.

PROBLEM STATEMENT

In today's rapidly changing market environment and growing competition, companies face problems of inefficient human resource management due to insufficient strategic planning, poor adaptation to new business requirements, and the lack of an effective internal audit system. Traditional approaches to human resources policy often do not allow for the timely identification of weaknesses in the personnel structure, forecasting of new competency needs, or optimization of resource allocation, which leads to reduced employee motivation, a shortage of qualified personnel, and financial losses. In addition, the lack of effective internal auditing in the field of labor relations complicates the monitoring of compliance with legislation and internal standards, increasing the risks of legal sanctions and reputational losses, which requires a comprehensive approach to the integration of auditing and strategic analysis of human resources.

ANALYSIS OF RECENT SCIENTIFIC RESEARCH

Internal audit and human resource management research is actively covered in contemporary scientific literature. Dolishniy B. M. [7] analyzes labor organization and human resources in his monograph, emphasizing the need for strategic personnel planning to improve enterprise efficiency. Gutsalenko L. V. [8] focuses on personnel control and audit, emphasizing the role of internal audit in ensuring compliance of labor practices with legislative norms and corporate standards. Kolesnik T. V. [8] examines internal audit as a key element of the management system, emphasizing its ability to identify risks and optimize business processes.

Rasulova A. M. [13] considers modern approaches to the organization of internal audit, proposing the integration of information technologies to increase its effectiveness, while Ataeva O., Shevchenko I., and Gadyak I. [14] in their article emphasize effective human resource management strategies, in particular using HRM systems to forecast personnel needs. In contrast, Tsyganova O. and Murashko I. [15] emphasize the importance of analytical support for human resource management, noting that high-quality data analysis contributes to sound decision-making. Thus, these sources emphasize the interconnection between internal audit and strategic analysis of human resources as key tools for ensuring the sustainability of an enterprise.

IDENTIFICATION OF PREVIOUSLY UNRESOLVED PARTS OF THE OVERALL PROBLEM

Previously, an unresolved part of the problem of human resource management remained the insufficient integration

Table 1. Tasks and functions of internal audit in an enterprise

Field of activity	Tasks of internal audit	Main functions
Human resources management	Assessment of the effectiveness of personnel policy, verification of personnel records	Monitoring of personnel processes, control of compliance with staffing tables
Labor and payroll accounting	Checking the accuracy of salary calculations and the consistency of timesheet data	Verification of calculations, audit of bonus systems
Compliance with legislation	Analysis of compliance with the requirements of the labor code and collective agreement	Legal audit, verification of documents related to hiring/dismissal
Internal control	Identifying risks in working with personnel, developing response measures	Formulation of recommendations, participation in internal investigations
Consulting support	Providing advice on optimizing personnel management structures	Improving the effectiveness of management decisions

Source: compiled by the authors based on [7, 8, 9].

of internal audit with strategic personnel analysis, which limited the ability of enterprises to respond quickly to changes in the business environment, predict the need for new competencies, and effectively use HRM systems for comprehensive analysis of personnel data.

THE AIM OF THE RESEARCH

The aim of the study is to conduct a comprehensive analysis of the role of internal human resources auditing as a key corporate governance tool aimed at identifying shortcomings, assessing risks, and developing recommendations for improving personnel policy, as well as determining the importance of strategic analysis of human resources for ensuring the adaptability, stability, and competitiveness of an enterprise in the modern labor market through the integration of analytical methods and a risk-oriented approach.

PRESENTATION OF THE MAIN RESEARCH MATERIAL

In the current operating environment for businesses, regardless of ownership structure or industry, internal auditing is becoming increasingly important as a component of internal control systems, ensuring the reliability of management processes, efficient use of resources, and compliance with regulatory requirements. Its role is particularly important in view of the need to respond quickly to changes in the external environment, growing demands for transparency and effective human capital management.

Internal audit in an enterprise is an independent, objective activity that provides assurance and advice to enhance the value and improve the performance of the organization. It contributes to the achievement of the enterprise's goals through a systematic approach to the assessment and improvement of risk management, control, and corporate governance processes. Unlike external auditing, which is mostly periodic in nature and aimed at confirming the reliability of financial statements, internal auditing is a permanent element of the enterprise's management system and covers a much wider range of issues, in particular verifying the effective use of resources, reducing costs, compliance with internal policies, as well as auditing human resources, which examines personnel policy, labor accounting, motivation systems, personnel management, etc. [5].

To better understand the relationship between the tasks, functions, and areas of internal audit in the enterprise management system, it is useful to present this in tabular form:

This table summarizes the main tasks of internal auditing in the field of human resources, emphasizing its comprehensive nature and importance in the internal control system. It is also important to note that internal auditing should be organized in such a way that its results contribute not only to identifying problems, but also to developing ways to solve them, considering the strategic goals of the enterprise.

Thus, internal audit is a tool that helps the enterprise to effectively manage its human resources, ensures transparency of personnel policy, prevents abuse, and contributes to the formation of high-quality management decisions aimed at increasing the competitiveness of the enterprise.

Regarding the strategic analysis of human resources as an object of audit control, its distinctive feature is its focus not only on the compliance of personnel policy with current legislation and internal regulations, but also on the identification of strategic risks and opportunities related to human capital. During this audit, they look at stuff like how well the staff is being used, how good they are at their jobs, if the organizational structure is the best, it can be, how much it costs to have staff, and how HR policies affect how well the company does overall.

Within the framework of strategic analysis, human resources are considered a key intangible asset that directly affects the competitiveness and innovative capacity of the enterprise. Therefore, the audit covers not only financial aspects, but also qualitative ones, such as the motivation system, personnel reserve, corporate culture, adaptation, and training of personnel. This approach allows us to identify systemic weaknesses in human resource management and formulate recommendations for long-term personnel development in the context of the company's overall strategy.

The peculiarity of internal human resources auditing is that the object of verification is not only the actual presence of personnel, their number, qualifications, or labor costs, but also the processes of human resources management themselves. These include: the formation of personnel policy, recruitment and adaptation of personnel, training and professional development, the evaluation system, motivation and incentives, career growth, compliance with labor discipline, social protection, and the regulation of labor relations. Thus, internal audit should assess how effectively these processes are implemented, whether they comply with regulatory requirements and internal policies of the enterprise, and whether they ensure the achievement of the organization's goals [5].

Unlike financial audits, which are based primarily on the analysis of documents, indicators, and financial statements, human resources audits require a deeper dive into management processes, communication with HR representatives, studying job descriptions, orders, work schedules, as well as the results of personnel appraisals

Table 2. Criteria for evaluating internal audit results in accordance with ISA 610

Assessment criterion	Contents of characteristics	Value for external audit
Objectivity	The degree of independence of the internal auditor from the departments he audits	Provides confidence in the impartiality of audit results
Competence	Qualifications, experience, professional training, and certification of internal auditors	Ensures an adequate level of quality of audits performed
Scope of activity	The scope, depth, and subject coverage of internal audits, including human resources	Allows determining the relevance of results for external audit
Professional approach	Compliance by internal auditors with standards, methodologies, and documentation procedures	Promotes trust in internal audit conclusions
Quality control	The existence of internal audits of the work of the audit department	Increases confidence in the consistency and reliability of the audit function

Source: compiled by the authors based on [4].

and internal evaluations. In doing so, the auditor must consider not only the formal side, but also the actual state of affairs: whether the declared personnel policy is being implemented in practice, whether there are violations of employees' rights, whether motivation systems that actually affect work efficiency are being implemented [9].

Assessing the effectiveness of human resource use is particularly challenging, as not all aspects can be measured quantitatively. For example, employee satisfaction, communication quality, motivational climate, or management culture in a team requires the use of qualitative audit methods, such as questionnaires, interviews, and expert assessments. Thus, internal auditing must consider both quantitative and qualitative characteristics of personnel, which distinguishes it from other areas of auditing.

Another important feature is the legal basis for controlling labor relations. The auditor must verify compliance with the requirements of the Labor Code of Ukraine, legislation on occupational safety, social insurance, non-discrimination, and other legal norms governing labor relations. Particular attention is paid to the correctness of the conclusion and termination of employment contracts, the timely registration of changes in personnel, and the compliance of personnel documentation with established standards. Compliance with vacation schedules, the timeliness of salary payments, the accounting of overtime work, and internal control over labor discipline are also subject to audit.

In addition, human resources auditing is closely linked to the risk management of the enterprise. It is the personnel that can be the source of many risks: financial, reputational, legal, and operational. Lack of proper control over employee activities, errors in salary calculations, insufficient qualifications, conflicts within the team, or non-compliance with internal policies can all have serious consequences for the company [9].

The organization of internal auditing must also consider the requirements of international standards, in particular ISA 610, which defines the conditions for the use of the results of internal auditors by external auditors. This necessitates the maintenance of proper documentation, adherence to high standards of professional ethics and objectivity, as well as regular assessments of the quality of internal auditing by company management. Systematic improvement of the methodological base, upgrading the qualifications of auditors, and introducing automated tools for data control and analysis are all important organizational conditions for ensuring the effectiveness of internal audit in general and control over human resources in particular.

ISA 610 is based on the understanding that internal auditors, who are part of the organizational structure of the enterprise, have direct access to information and are well acquainted with the specifics of the enterprise's activities, internal processes, and risks. If their work is properly organized and meets the criteria of objectivity, competence, professionalism, and proper documentation, the results of this work can be used by an external auditor in the process of planning and conducting an independent audit [4].

This issue is particularly important in the field of human resources, where internal audit has access to sensitive information: personnel documents, personal files, payroll reports, materials from official inspections, etc. Provided that the standard is complied with, the external auditor can verify the quality and depth of the analysis performed by the internal auditor and decide on the appropriateness of using the results obtained in their own work. This applies to both preliminary checks and ongoing observations, the results of assessing compliance with labor legislation, personnel policy, and the state of internal control in the field of personnel management.

To decide whether to use the results of the internal audit, the external auditor evaluates several key characteristics, which are presented in the table below:

These criteria are used by the external auditor as a basis for deciding on the level of reliance on the results of the internal audit. If these criteria are fully met, the external auditor can integrate the results of internal audits into their own audit program, which is particularly valuable during a comprehensive analysis of human resources when quick access to verified and systematized personnel data is required.

In addition, ISA 610 provides for the possibility of not only using ready-made materials but also working together with internal auditors in the performance of certain procedures. Such interaction is particularly effective in large enterprises or in cases where the external audit covers a significant number of departments and there is a need to involve additional resources. In this case, the responsibility for the final conclusions and audit judgment remains with the external auditor, but the level of trust in internal audit can significantly affect the scope and depth of the independent audit.

In conclusion, it can be noted that the use of internal audit results in accordance with ISA 610 allows for increased efficiency of both internal and external control, contributes to better coordination of actions, optimization of costs and resources, and ensures complete disclosure of information about the state of management systems, particularly in the field of human resources. This approach not only meets international practice requirements but also increases the overall transparency and reliability of the company's activities in the eyes of investors, partners, and regulatory authorities.

Having considered the theoretical foundations of internal audit and strategic analysis of human resources, which emphasize their role in ensuring effective personnel management and reducing risks, it is advisable to move on to analyzing the practical application of these tools. To this end, a study was conducted using the example of PJSC "KPMG Audit", which made it possible to assess how theoretical approaches are implemented in real conditions, identify the strengths and weaknesses of the company's personnel policy, and verify the effectiveness of internal audit recommendations in optimizing human resource management.

At PJSC "KPMG Audit", strategic human resource analysis is implemented as part of an integrated personnel management system that includes the HR department, the operational planning department, and the financial and economic department. The Head of Human Resources plays a key role in coordinating the process, initiating internal strategic sessions every six months to assess and forecast staffing needs. Managers of key departments (audit, consulting, legal services) participate in these sessions.

Internal personnel management systems are used to collect data, including modules for personnel accounting, analytics, and performance evaluation (using the SAP SuccessFactors system). The company has created a separate role of HR analyst, who is responsible for preparing interactive dashboards that visualize data on personnel structure, staff turnover, team workload, etc. This structural support allows for strategic analysis to be conducted not sporadically, but on a regular basis with high accuracy.

In particular, the age structure of the staff (the average age of employees is 26), the distribution by level of education (94% of employees have higher education, 83% of them in economics), and the ratio of experienced auditors to young specialists are analyzed. Particular attention is paid to the staff turnover rate, which in 2024 was 12.2% and was mainly observed among young employees with up to 2 years of experience.

The company also tracks the staff stability index-the percentage of employees who have been working for more than three years-and this indicator has remained stable at 55—60%. To identify the reasons for dismissal, exit interviews are conducted with employees. The data is automatically entered into the system, after which the HR analyst generates trend charts, which are regularly discussed with top management. This allows for a quick response to changes and decisions to be made regarding adjustments to personnel policy.

The assessment of professional competencies at PJSC "KPMG Audit" is based on a multi-level Performance Review system, which is conducted twice a year, in May and October. Employees are assessed on several criteria: technical knowledge, quality of completed projects, compliance with audit standards, ability to work in a team, and leadership potential. The assessment system is based on senior colleagues filling out ERFs (engagement review forms) for their junior colleagues, in which the employee first assesses their own work, and then the senior employee writes their assessment.

For junior specialists, the key factors are progress in training (internal academy "GLMS"), adaptation dynamics, and participation in certification programs (e.g., ACCA, CIPA). The average level of external certification passes is growing every year, which is one of the KPIs for the personnel development department. Based on the results of the assessment, individual development plans are formed, which become part of HR analytics when planning the personnel reserve.

Forecasting staffing needs at PJSC "KPMG Audit" is based on financial planning, the number of expected projects, and strategic initiatives. For example, when launching a new IT audit service in 2024, the need for 12 new specialists with experience in cybersecurity was calculated. To this end, the HR department prepared a recruitment campaign in advance, which lasted more than three months and was accompanied by testing.

The forecast also considers seasonal workload: during financial reporting periods (January-March), an internal reserve is formed from among consultants and interns, who are temporarily transferred to the busiest projects. Forecasting is based on a special HR analytics module that processes historical data and considers scenario modeling. In this way, the company reduces the risks of staff shortages or team overload.

Every year, PJSC "KPMG Audit" conducts a SWOT analysis of its human resources, the results of which form the basis of its HR strategy. The company's strengths include a high proportion of certified auditors (over 30%), a corporate academy with an extensive professional development program, and low levels of conflict within teams. Weaknesses include a limited number of candidates with IT skills and high levels of emotional burnout among auditors during peak periods.

Opportunities for development include digitizing HR processes, automating internal training, and expanding cooperation with universities to attract young professionals. Threats include competition for qualified personnel from other international audit firms, as well as changing client demands that require new competencies (particularly in ESG reporting). Based on the analysis, HR initiatives are developed, including a review of the bonus policy or team restructuring.

An interactive analytical dashboard in Power BI, integrated with internal accounting systems, is being prepared for senior management. This allows real-time viewing of changes in the personnel structure, assessment of the effectiveness of training, motivational measures, and reduction or increase in personnel costs. The analytics also serve as the basis for adjusting the annual budget for HR needs.

As of the end of 2024, the number of employees of KPMG's Ukrainian office (including all companies) was approximately 550. Of these, the majority (62.4%) were employed in the audit department, about 14.7% in tax consulting, another 12.1% in consulting and accounting support, and the rest in administrative departments and newly created units. The average age of employees was 36, and the average length of service in the company was

Table 3. Analysis of labor resource indicators at PJSC "KPMG Audit" for 2023—2024

Indicator	2023 y	2024 y	Deviation	Trend
Average number of employees	244 people	246 peple	+2 peple	Growth
Staff turnover rate	17,30%	14,50%	-2,8 p.s.	Improvement
Average salary	35 600 UAH	48 250 UAH	+12 650 UAH	Growth
Personnel costs (total)	166 Mln UAH	291 Mln UAH	+125 Mln UAH	Growth
Share of personnel costs in total costs	72,5%	79,5%	+0,7 p.s.	Slight growth
Vacancy fill rate	88,50%	85,30%	+3,2 p.s.	Improvement
Share of personnel with higher education	93%	94,2%	+3,5 p.s.	Growth

Source: calculated by the authors based on internal company information.

4.2 years. There was a tendency to renew the staff, which was due to the expansion of the network and the recruitment of new employees.

To detail the main aspects of human resources and identify the strengths and weaknesses of personnel policy, a comparative analysis of key indicators was conducted during the internal audit, which is presented in the table below (based on the audit department):

A positive sign is the decrease in staff turnover, which indicates stabilization of personnel, reduction in employee burnout, improvement of working conditions, and more effective adaptation of new employees. There has also been an increase in average salaries, which is the result of a review of the compensation policy, considering inflation and the competitive environment. At the same time, the share of personnel costs in the company's total costs remains consistently predominant, and its growth indicates the optimization of other types of costs and the allocation of free resources to personnel development and compensation.

Particular attention was paid to assessing the company's personnel policy during the research process. At the strategic management level, PJSC "KPMG Audit" declares the principles of sustainable personnel development, in particular: internal career growth, support for young professionals, equal access to opportunities, and continuous training.

However, the audit also revealed some issues. Despite the high level of vacancy filling, there is a problem with the incomplete efficiency of resource use in the summer period and in the period from March to February due to seasonality, physical and moral stress, and unstable motivation. This requires further improvement of the bonus system, greater flexibility in work schedules, and the development of personnel support programs.

An internal audit showed that the HR policy of PJSC "KPMG Audit" is comprehensive, strategically oriented, and open to change. The company invests in staff development, provides stable working conditions, gradually reduces staff turnover, and demonstrates positive dynamics in key indicators. At the same time, certain challenges remain, especially in managing personnel who work entirely remotely, which creates a basis for further improvement of HR processes and personalized approaches to human resource management.

After conducting an internal audit of human resources at PJSC "KPMG Audit,", it became necessary not only to analyze the current state of the company's personnel policy, but also to evaluate the effectiveness of the audit function itself — that is, to determine the extent to which the personnel audit fulfills its tasks, whether it ensures the timely identification of problems, and whether it contributes to effective management decisions. In the process of analyzing the effectiveness of the internal audit, both quantitative and qualitative indicators were considered: the number of violations identified, the implementation of recommendations, the impact on staff turnover, improvements in discipline, changes in the motivation system, as well as feedback from department heads.

During 2024, internal audits covered 14 projects, involved more than 140 employees, analyzed more than 100 personnel files, and conducted a selective audit of the payroll system, time sheets, and disciplinary penalties. The audits revealed several deviations that indicated the need to review certain HR procedures and regulations.

To summarize the results of the internal audit assessment in the field of human resources, it is advisable to present the following analytical table:

Table 4. Assessment of the effectiveness of internal audit of human resources at PJSC "KPMG Audit" in 2024

Assessment indicator	Before audit	After implementation recommendations	Deviations	Impact assessment
Number of personnel violations (average per project)	13	6	–7	High
Percentage of recommendations implemented on time	-	94%	-	High
Average time taken to resolve identified issues	-	3 days	-	Satisfactory
Violations in the completion of timesheets	27% projects	8% projects	–19 p.s.	Significant
Cases of late payment of salaries	0 cases	0 cases	–0	Control influence
Level of satisfaction of managers with the audit results (on a 5-point scale)	-	4,6	-	Positive

Source: calculated by the authors based on internal company information.

As shown in Table 4, the internal audit had a tangible practical result. The number of violations in personnel record keeping and time sheet processing decreased significantly. After adjusting internal procedures, automating approvals, and strengthening control by financial services management, this problem was almost eliminated.

The identified causes of excessive turnover (uneven workload, poor adaptation of new employees) were considered when reviewing policies. The internal auditors' recommendations to introduce mentoring for new employees, review bonus rates, and improve shift schedules led to greater staff stability.

Thus, the internal audit of human resources at PJSC "KPMG Audit" demonstrated high effectiveness in most areas. Its recommendations contributed to a reduction in violations, improved personnel management, increased responsibility of managers for HR processes, and an overall strengthening of labor discipline. At the same time, to increase long-term effectiveness, the audit should not only identify problems, but also more actively perform the role of a consultant and knowledge provider-with the aim of not only controlling but also developing the personnel management system at a strategic level.

CONCLUSIONS

The conducted internal audit of the enterprise's human resources allowed us to comprehensively characterize the essence, tasks, and functions of this process as an important element of management and control and analytical activities. Unlike external auditing, internal auditing is a permanent element of corporate governance aimed at ensuring the effective functioning of all internal processes, particularly in the field of human resource management. It provides management with objective information about the personnel situation at the enterprise, identifies violations, assesses risks, and formulates recommendations necessary for making informed management decisions. The study found that human resources are a particularly sensitive and complex area for auditing, as it combines legal, organizational, psychological, and ethical aspects that are not always quantifiable. The peculiarities of human resources auditing lie in the need to analyze both formal documents and the actual state of personnel, working conditions, motivation levels, compliance with legislation, and the effectiveness of personnel policy.

Organizational support for internal auditing at an enterprise should be based on clearly defined procedures, an appropriate structure, the independence of the audit function from operational management, and the human resources potential of auditors. It is also important to ensure effective interaction between internal auditing and other enterprise services. International Auditing Standard 610 plays a significant role in improving the effectiveness of interaction between internal and external audit, establishing criteria under which external auditors can rely on the results of internal audits. This increases confidence in the internal audit service and integrates its work into the overall corporate control system.

The practical part of the study, carried out on the example of PJSC "KPMG Audit," showed that the company pays considerable attention to personnel management issues, improving personnel policy, and providing social guarantees for employees. The internal audit revealed both strengths in human resources-reducing staff turnover, increasing salaries, and developing training programs-and specific problems, particularly in terms of timekeeping, personnel documentation, and regional differences in the quality of personnel management. After implementing the internal audit recommendations, the number of violations was significantly reduced, staff turnover was cut, discipline was improved, and greater transparency in HR processes was ensured.

Strategic analysis of human resources is an integral part of the overall strategic management system of an enterprise. Its results allow identifying the strengths and weaknesses of human resources, forming an effective personnel policy, and adapting personnel to market demands and technological changes. By analyzing human resources from a long-term perspective, the enterprise can respond to internal and external challenges in a timely manner, ensuring stability and competitiveness.

The successful implementation of a strategic approach to human resource management is based on the comprehensive application of analytical methods, the integration of results into the overall development strategy, and a focus on the development of human capital as the main asset of the organization.

As a result, we can conclude that internal human resource auditing plays an important role not only in identifying shortcomings but also in forming a sustainable personnel management system. Its effectiveness is determined not only by the number of problems identified but also by the ability to propose solutions that change personnel policy for the better. The further development of internal auditing should be directed toward increasing analytical depth, expanding the consulting function, and introducing a risk-oriented approach to assessing human resource management processes, which will enable enterprises to respond more effectively to the challenges of the modern labor market.

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