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MANAGEMENT AUDIT TO ASSESS THE EFFECTIVENESS AND EFFICIENCY OF HUMAN RESOURCE FUNCTIONS (Case Study at PT. BPR Pasarraya Kuta – Badung Regency)

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Abstract: This study aims to determine the level of effectiveness and efficiency of human resource functions as well as to provide recommendations for various weaknesses. These human resource activities include: planning, recruitment, selection and placement, training and development, career development, employee performance appraisal, compensation, occupational health and safety, employee relations, and layoffs. This research is descriptive qualitative research, namely data analysis by collecting and explaining non-numerical data, which is then compared with the theory concerned to obtain clarity of results that are used as conclusions and suggestions. The subject of this research is PT. BPR Pasarraya Kuta while the object of this research is the function of human resource management. Data collection techniques using interviews, observation and documentation with elements in data analysis include: criteria, conditions, causes, and effects. Based on the results of the study, it is known that there are several weaknesses. Various weaknesses were found, namely planning and recruitment when they needed new employees, socialization on career development programs had not been carried out, there were no written procedures governing training and development, career development, employee performance appraisals, compensation, health and wellness. safety, employee relations, and layoffs. Based of these weaknesses, then some recommendations are given that can be used as input for companies in improving and developing the activities of the human resource function in the future, namely: the human resource function is expected to have clear and documented standards. Companies should open job vacancies not only when they need new employees. Companies should socialize career development programs to employees.

Keywords: management audit, effectiveness, efficiency, and human resources

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Introduction

Competition in the business world that is increasingly fierce makes every bank must have a special strategy that can be used to attract interest and create advantages in its products and services so that they can be known by various groups in society (Hasibuan, 2017). To remain able to compete in a healthy manner, banks must have goals that must be achieved in a vision and mission, namely an appropriate planning for human resources (Sutrisno, 2017). Planning that is carried out appropriately will have a positive impact and can clearly direct the course of bank operations that are effective and efficient to their human resources. Human Resources (HR) is an art and becomes a science that regulates the relationship between employees in order to help realize the goals of the company with the effective and efficient role of employees (Hasibuan, 2017). This human resources can be said to be a valuable asset owned by the bank because without potential human resources, it is impossible for the goals of the bank to be realized. For this reason, banks need quality human resources in carrying out operations and making a large contribution so that the bank can survive and continue to develop despite many challenges from competitors in this modern era.

Effectiveness is the success shown from achieving a goal of the activity that has been set. If the results of these activities have approached the desired target, the higher the effectiveness. Meanwhile, efficiency is the success of a person or group which is shown by the running of a business that can be measured in terms of the size of the sources utilized from the achievement of these activities (Sondang, 2016). Increasing effectiveness and efficiency can be a goal for banks to be able to achieve the desired target, namely profit. Because effectiveness and efficiency can be used as a benchmark for whether the bank applies well or not (Mardiasmo, 2016). Therefore, the existing human resources at the bank must be developed in accordance with the fields or divisions required by the bank which can be done by assessing and checking the bank's internal affairs (Betri, 2018). To be able to assess whether the bank has been effective and efficient in its human resource function, a management audit is needed. Management audit is an evaluation in performance appraisal in order to create effective and efficient in every operational activity at the bank (Agoes, 2018).

Conducting a management audit is certainly very important, because in the assessment, improvements will be known to the plans that have been set from the beginning, whether there are deviations in bank operations and knowing the efforts to avoid them (Bhayangkara, 2015).

Assessment (evaluation) is a process in data collection to ascertain what mission is to be achieved and what goals have been achieved (Arikunto, 2016). Evaluation that can be carried out to assist banks in evaluating work procedures and the success rate of the established plan, namely by management audits of human resource functions consisting of HR planning, HR recruitment, HR selection and placement, employee training and development, employee performance appraisal, career development, compensation, occupational safety and health, employee relations and termination of employment (LAYOFFS) (Kasmir, 2017). Management Audit of the function of human resources is an examination and review of the overall level and weight of human resource activities in each field or division within the company to assess human resource programs with a focus on improvement and change (Rivai, 2014).

In the Law of the Republic of Indonesia Number 7 of 1992 concerning Banking Article 1.4 states that the People's Credit Bank (BPR) is a bank that carries out activities or businesses in accordance with sharia principles, namely not providing services in its payment traffic activities. In article 13, the main activity of the People's Credit Bank (BPR) is to collect public funds with products in the form of savings and time deposits and then distributed back to the public with products in the form of working capital credit, investment and consumption. To achieve these main activities, PT. BPR Pasarraya Kuta or better known as Bank Raya Kuta must have human resources with good ability in providing services to its customers.

In accordance with the results of my discussions with the Internal Audit Executive Officer Division as well as the Personnel and General Affairs Division on Saturday, March 12, 2022 at 13.00 WITA, it is known that at Bank Raya Kuta there are still many human resource functions that are ineffective and inefficient because there has not been a management audit of all human resource functions as a whole so that there are still employees who duplicate positions and there are employee vacancies in one of the existing positions. in each of the divisions. Therefore, research was carried out on all functions of human resources at PT. BPR Pasarraya Kuta with management audit. The purpose of this study is to determine the obstacles to the function of human resources encountered in conducting management audits and alternative improvements that can be provided in improving the effectiveness and efficiency of the human resources function at PT. BPR Pasarraya Kuta. are still performance results of employees who have a level of expertise and proficiency that is not the same as other employees and there are still employees who lack motivation and do not have the enthusiasm to do great work because there are no targets to be achieved. Therefore, research was carried out on all functions of human resources at PT. BPR Pasarraya Kuta with management audit. The purpose of this study is to determine the obstacles to the function of human resources encountered in conducting management audits and alternative improvements that can be provided in improving the effectiveness and efficiency of the human resources function at PT. BPR Pasarraya.

Method

The type of research used is descriptive qualitative research with a case study approach. The location of this study was conducted at PT. BPR Pasarraya Kuta which is located at Jalan Raya Tuban No. 62, Tuban, Kuta, Badung Regency with a research time of approximately three months from May to July 2022. There are two types of data sources used, namely primary data sources and secondary data, with the research subject being PT. BPR Pasarraya Kuta while the object of research is the function of human resource management in PT. BPR Pasarraya Kuta. The data collection technique in this study is by conducting interviews, observations and documentation. Meanwhile, the data collection instrument is in the form of structured interview questions, observation guides and check lists. The data analysis used is a descriptive qualitative analysis by processing data according to management audit procedures which are divided into five stages, namely in the preliminary audit, data collection is carried out from the results of interviews, observations and documentation in the form of answers about the state of each HR function, SOPs owned by BPR Pasarraya Kuta and organizational structure. In the review and testing of control, management reviewed the evidence found regarding problems that resulted in ineffective and inefficient results. In the detailed audit, an analysis of the data findings was carried out using four main elements of the audit, namely conditions, criteria, causes and consequences. On the recommendations are given conclusions and alternative improvements as a result of the audit of the problems found. In the follow-up, the application of the recommendations that have been given if necessary is carried out.

Result and Discussion

- Preliminary Audit
Make observations about the general description and background of human resources at PT. BPR Pasarraya Kuta to establish a temporary audit as well as obtain information and find out the existing weaknesses.
- Review and management control testing

The evidence that has been obtained from the preliminary audit is then collected and re-examined so that it becomes a finding and the real purpose of the audit. Then a management control test was carried out with an interview with Mrs. Ida Ayu Putu Dewi as the personnel and general department of PT. BPR Pasarraya Kuta to find out how to control every activity of existing human resources. The bank has not conducted a comprehensive management audit of the human resources function.

- Detailed Audit

The relevant interview results are collected and classified into elements of audit findings, namely conditions, criteria, causes and consequences to assess the effectiveness and efficiency of human resources.

- a. HR Planning

- Condition

- The bank does not yet have a secured written procedure regarding HR planning policies. The required HR qualifications depend on the prospective employee applying to the bank.

- Criteria

- The bank opens job vacancies according to the required qualifications such as minimum S1 education and has a minimum of 6 months of work experience.

- Cause

- Hr planning at the bank is only based on whether you need a new employee or not.

- Consequence

- The absence of regulating procedures results in the planning process such as HR needs not being effective because the availability of human resources that meet the qualifications is still lacking.

- b. HR Recruitment

- Condition

- The recruitment policy at the Bank has been documented in SOP No. 005/SOP-BPRK/HRD/2017. Recruitment is carried out by conducting interview tests and written tests. Requirements for applicants are already informed.

- Criteria

- The bank opens job vacancies according to the required qualifications such as minimum S1 education and has a minimum of 6 months of work experience.

- Cause

- The Bank conducts recruitment when it requires new employees so that employees are recruited according to the applications that come in from job vacancies opened by the Bank.

- consequence

- Bank can obtain prospective employees who are close to the criteria for the job required.

- c. HR selection and placement

- Condition

- The recruitment policy at the Bank has been documented in SOP No. 005/SOP-BPRK/HRD/2017. Recruitment is carried out by conducting interview tests and written tests as well as a probationary period of 3 months. Requirements for applicants are already informed.

- Criteria

- The bank opens job vacancies according to the required qualifications such as minimum S1 education and has a minimum of 6 months of work experience.

- Cause

- Applications that have met the required Criteria are reviewed by the Personnel and General Affairs Department to take the test. Selection and placement of employees is carried out on the basis of applicants who passed the test and succeeded in taking the probationary period.

- Consequence

- The selection process carried out is enough to get complete information about the profile and abilities of prospective employees.

- d. HR training and development

- Condition

- The Bank does not yet have a mandated SOP regarding HR training and development, but the policy governing this matter has been stated in Decree No. 026/SKDIR-BPRK/HRD/2020. The bank already has a training program, namely from the bank's external affairs whose costs are borne by the bank.

- Criteria

- HR training and development program through external bank invitations with themes or topics that suit the needs of existing divisions. Participants who take part in the training are selected through selection.

- Cause
Programmatic HR training and development obtained through invitations received from former banks and not all employees can participate in it.
- Consequence
Lack of training for each division can be Consequence on the achievement of goals and the reduced competitiveness of banks.
- e. Employee performance appraisal
 - Condition
The Bank does not yet have a mandated SOP regarding Employee performance appraisal, but the policy governing this matter has been stated in Decree No. 005.1/SKDIR-BPRK/HRD/2019. Bank leaders conduct performance appraisals directly in the field every 6 months. The best performing employees will be awarded.
 - Criteria
Employee performance appraisal is based on observations by bank leaders in assessing the discipline, loyalty and working of employees every 6 months.
 - Cause
The bank has not yet documented the results of the Employee performance appraisal. The assessment is only carried out by one party, namely from the bank's leadership.
 - Consequence
The Bank does not yet have the documentation archived on the Employee performance appraisal so there is no reference used to conduct the assessment in the next period and the assessment from one party alone is not effective in improving employee performance
- f. Career development
 - Condition
The Bank does not yet have a mandated SOP regarding Career development, but the policy governing this matter has been stated in Decree No. 026/SKDIR-BPRK/HRD/2020. The Bank already has a Career development program that is assessed through the attitude of employees at work. But not all employees know about this program.
 - Criteria
Career development programs at bank such as monitoring, training, increasing compensation and rotation of positions are given to employees who are disciplined, skilled, can find their fashion, are able to compete and have high loyalty.
 - Cause
The Career development program is only carried out according to the needs of the Bank and not all employees know about this program.
 - Consequence
This career development has not been effective because the scope of information dissemination has not been socialized.
- g. Compensation
 - Condition
The Bank does not yet have a mandated SOP regarding Compensation, but the policy governing this matter has been stated in Decree NO. 003.1/SKDIR-BPRK/HRD/2019. The bank always pays wages and salaries to employees every month according to attendance. The bank also provides meal money and overtime pay as well as health benefits. When the bank achieves the targeted profit, employees are also given bonus money.
 - Criteria
Compensation such as salary/wages, meal allowances, overtime pay and health benefits are based on the attendance and suitability of the employee's working hours each month.
 - Cause
The Bank does not yet have a written Compensation procedure that is mandated but already has a Compensation program such as providing salaries, benefits and bonuses.
 - Consequence
Compensation at banks has encouraged employees to help banks achieve targeted profits, but it has not been effective because there is no written procedure to be used as a reference in clear Compensation on an ongoing basis..
- h. Occupational health and safety
 - Condition
The Bank does not yet have a written procedure secured and documented regarding policies governing Occupational health and safety. The installation of signs such as smoking is prohibited to prevent fires. Banks

already provide P3K equipment and provide health insurance. The bank has provided employees with a neatly arranged and comfortable workspace.

- Criteria

Employees know about the meaning of K3 and the presence of hazardous materials in the office area. Self-protection by employees is carried out by avoiding hazardous materials.

- Cause

The protection to employees provided by BRK does not yet have a written procedure, only in the form of oral. Employees have not been trained to use work protection equipment.

- Consequence

Protection regarding Occupational health and safety has not been fully obtained by employees.

i. Employee relation

- Condition

The Bank does not yet have a mandated SOP regarding Employee relations, but the policy governing this matter has been contained in the PKB (Joint Work Regulation) between trade unions No. 100 / PKB / 2017 dated January 2, 2017. The relationship between employees, management and bank leaders has been well established.

- Criteria

The Bank has given freedom of expression both orally and in writing to all employees. All employees have a high morale in solving their tasks and responsibilities in a timely manner. The program that is owned to strengthen Employee relations is to hold a gathering every month.

- Cause

Employee relations are still well established because they always hold gatherings together every month.

- Consequence

Low employee turnover, employees entering work on time, employees having high morale indicates that Employee relations are good.

j. Layoff

- Condition

The Bank does not yet have a mandated SOP regarding LAYOFF, but the policy governing this matter has been contained in the PKB (Joint Work Regulation) between the trade unions No. 100 / PKB / 2017 dated January 2, 2017. The rights and obligations about LAYOFF are already known to the employee through oral delivery by management.

- Criteria

If there is a layoff case, the bank will immediately process it either because it was filed by the employee or by the will of the management.

- Cause

The bank terminates the employee if the employee is no longer able to participate or contribute again.

- Consequence

Layoff activities have been efficient but, not yet effective due to the absence of written procedures governing layoff but rather only delivered orally. Employees who do not know the procedures regarding LAYOFF can misunderstand the superior if there is a party who does not unilaterally agree with layoff's decision.

• Recommendation

The recommendations given are in accordance with the audit findings to overcome the weaknesses that occur and improve the effectiveness and efficiency of human resources at PT. BPR Pasarraya Kuta, namely to the Executive Officer (PE) of internal audits in order to conduct management audits of human resource functions periodically, to the personnel and general departments to make SOPs that regulate every HR function that does not have a permanent written procedure, reschedule the opening of job vacancies so that they are not carried out when the new bank needs only employees, Vacancies in each division are immediately filled so that the duties of employees who carry out concurrent positions are not neglected, as well as socializing the Career development program to all employees.

• Follow-up

The implementation carried out by PT. BPR Pasarraya Kuta in accordance with the recommendations given in relation to weaknesses in the function of human resources which have become audit findings.

Conclusion

Based on the results of the discussion on the management audit of the human resources function at PT. BPR Pasarraya Kuta, it can be concluded from this study, namely the application of the HR function to PT. BPR Pasarraya Kuta already has several that run effectively and efficiently such as in the recruitment function and HR selection and placement already have SOPs, in the training and development function there are already programs that will be achieved in the short term, in the Employee performance appraisal function has been assessed every 6 months, in the Compensation function the bank has given employee rights well, in the K3 function, the bank has provided health insurance to all employees, in the Employee relations function it has been well established, and in the LAYOFF function, there has never been a LAYOFF in the bank during covid-19.

The obstacles encountered and become weaknesses in the HR function are that there are still many HR functions that do not have secured written procedures such as SOPs, in the planning, recruitment, and HR selection and placement functions are only carried out when the bank needs employees, in the Career development function has not been disseminated to all employees regarding the programs owned.

Alternative improvements that can be made by banks to improve the effectiveness and efficiency of the HR function in accordance with the recommendations given are that banks need to make SOPs that regulate every HR function that does not have a permanent written procedure, banks do not open job vacancies when the new bank requires employees only, vacancies in each division are immediately filled so that the duties of employees who carry out concurrent positions do not have a permanent written procedure, banks do not open job vacancies when the new bank requires employees only, vacancies in positions contained in each division are immediately filled so that the duties of employees who carry out concurrent positions do not abandoned, as well as socializing the Career development program to all employees.

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