

Management Audit To Assess The Human Resource Function Of The Finance Department At RSUD Anuntaloko Parigi

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Abstract

This study aims to assess the effectiveness of managing the human resources (HR) management in the finance department of Anuntaloko Parigi Hospital through a management audit approach. Management audit is used as an evaluation tool to measure the extent to which HR functions are carried out effectively in accordance with applicable standards. This study employs a descriptive qualitative method with data collection techniques including interviews and documentation. The audit scope covers seven aspects of HR functions: planning, recruitment, selection and placement, training and development, performance evaluation, compensation, occupational health and safety, and termination of employment (PHK). The results of the study indicate that most HR functions have been carried out effectively and in accordance with applicable standards. However, weaknesses were still found in the aspects of long-term HR planning and the recruitment process, which was not yet fully transparent. Job analysis and workload analysis had not been carried out comprehensively, and in some cases, recruitment was influenced by personal recommendations. Therefore, this study recommends the need for improvements in the implementation of job analysis and workload evaluation on a regular basis, as well as strengthening the competency-based recruitment system and transparency. Management audit has proven to be a strategic tool for identifying weaknesses, providing improvement recommendations, and enhancing the effectiveness of human resource management in the hospital environment, to support the achievement of organizational goals and improve the quality of public services.

Keywords: effectiveness, human resources, management audit

Abstrak

Penelitian ini bertujuan untuk menilai efektivitas pengelolaan fungsi sumber daya manusia (SDM) pada bagian keuangan Rumah Sakit Anuntaloko Parigi melalui pendekatan audit manajemen. Audit manajemen digunakan sebagai alat evaluasi untuk mengukur sejauh mana fungsi SDM dijalankan secara efektif sesuai dengan standar yang berlaku. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data berupa wawancara dan dokumentasi. Objek audit meliputi tujuh aspek fungsi SDM, yaitu perencanaan, rekrutmen, seleksi dan penempatan, pelatihan dan pengembangan, penilaian kinerja, kompensasi, kesehatan dan keselamatan kerja, serta pemutusan hubungan kerja (PHK). Hasil penelitian menunjukkan bahwa sebagian besar fungsi SDM telah berjalan secara efektif dan sesuai dengan standar yang berlaku. Namun, masih ditemukan kelemahan pada aspek perencanaan SDM jangka panjang dan proses rekrutmen yang belum sepenuhnya transparan. Analisis jabatan dan beban kerja belum dilaksanakan secara komprehensif, dan dalam beberapa kasus, rekrutmen dipengaruhi oleh rekomendasi personal. Oleh karena itu, studi ini merekomendasikan perlunya perbaikan dalam pelaksanaan analisis jabatan dan evaluasi beban kerja secara berkala, serta penguatan sistem rekrutmen berbasis kompetensi dan transparansi. Audit manajemen terbukti menjadi alat strategis untuk mengidentifikasi kelemahan, memberikan rekomendasi perbaikan, serta meningkatkan efektivitas pengelolaan SDM di lingkungan rumah sakit, guna mendukung pencapaian tujuan organisasi dan meningkatkan kualitas pelayanan publik.

Kata kunci: *audit manajemen, efektivitas, sumber daya manusia*

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INTRODUCTION

The rapid development of science and technology requires every organization to have the ability to adapt to various changes, both from the internal and external environment. The organization's ability to manage and respond to these changes will have an impact on its

operational sustainability (Astuti, 2018; Aqsha et al., 2025). Hospitals, as organizations engaged in health services, have the aim of serving the needs of the community in the health aspect (Yunita & Bayangkara, 2020). Therefore, in the face of change, hospitals must remain consistent in carrying out their

mission as social service organizations in the health sector in order to develop, be independent, and have high competitiveness (Nurfadillah et al., 2023).

The quality of hospital services is strongly influenced by human resources (HR) who play a direct role in providing health services to the community (Ardiyanto & Suryono, 2020). HR is a valuable asset for organizations because it is the main factor in achieving vision, mission, and goals (Fitriani, 2022). Therefore, optimal HR management is very important to ensure that every individual in the organization can contribute effectively and efficiently (Setyoningrum & Abdullah, 2024). In the context of hospitals, HR management is responsible for managing the workforce to suit the needs of the organization and be able to support the achievement of maximum quality health services.

However, human resource management in hospitals has never been free from various challenges, ranging from low productivity, inappropriate policy implementation, and imbalance between the number of employees and workload. The imbalance of the workforce often leads to the practice of duplicate positions that have an impact on decreasing work effectiveness (Lengkong et al., 2023). One of the hospitals experiencing this problem is the Regional General Hospital (RSUD) Anuntaloko Parigi. Rahayu & Pancawati (2023) argue that one of the factors inhibiting the effectiveness of HR functions in hospitals is the accumulation of tasks or duplicate positions due to lack of planning related to the number of employees and workload distribution. This has an impact on the efficiency and effectiveness of overall HR management.

Based on the results of interviews with treasury analysts, it shows that the HR function in the finance department of Anuntaloko Parigi Hospital has not run optimally. One employee is known to double as a TEPPRA and tax operator. The practice of multiple positions is an indication of ineffectiveness in workforce planning and workload distribution. The occurrence of gaps in the distribution of tasks and responsibilities in the finance department can affect the accuracy of financial reports, the efficiency of budget management, and the effectiveness of hospital financial policies. Therefore, a thorough evaluation of HR management in the finance department is needed to improve overall effectiveness. The lack of proper planning related to the number of employees and workload is a problem that has an impact on the efficiency and effectiveness of managing HR functions (Utami et al., 2020).

Management audit is one of the tools that can be used to assess and evaluate organizational performance. Amiranto & Santoso (2022) argue that management audits aim to evaluate whether the implementation of programs and activities in the HR function is in line with organizational goals. According to Bayangkara

(2017), a management audit focuses on assessing (evaluating) various HR activities in an organization to ensure that all activities have been carried out economically, efficiently, and effectively in order to achieve predetermined goals. In addition to functioning as an evaluation tool, this audit also provides suggestions for improvement of various deficiencies found in HR management so that the performance of programs or activities can be improved. Through the implementation of a comprehensive management audit, the RSUD can maximize HR planning, prevent imbalances in workload, and ensure that each employee has responsibilities that are in accordance with their abilities and competencies (Azhar, 2024).

This research is important to assess how management audits can improve the effectiveness of the HR function, especially in the finance department of Anuntaloko Parigi Hospital. So far, management audits have been widely used in previous studies to evaluate the suitability of HR programs or activities with organizational goals. As explained in research (Chairany et al., 2021) (Mediana & Hwihanus, 2024) (Nirwanda & Bayangkara, 2023) that management audits can be used to measure the effectiveness of the HR function through four audit objectives, namely conditions, criteria, causes, and effects. However, most of these studies focus more on the corporate sector, while this study is specifically aimed at evaluating and improving the effectiveness of the HR function at Anuntaloko Parigi Hospital. This research also provides a new perspective on management audits in regional hospitals that have different HR management challenges from the corporate sector. Through this research, it is hoped that it will be able to provide insight into management audits in identifying weaknesses in the HR function, supporting hospital management improvements, and assisting decision making in order to improve the quality of health services.

Based on the explanation described, this study aims to assess the effectiveness of programs and activities for managing the HR function in the finance section of Anuntaloko Parigi Hospital through a management audit approach. This research is also expected to provide useful recommendations in an effort to improve the effectiveness of HR management, thus supporting the achievement of organizational goals.

Audit is the process of comparing the actual state (condition) with the state that should be or the predetermined standard (criteria) (Budiman et al., 2024). The purpose of conducting an audit is to assess whether the implementation carried out is in accordance with applicable regulations or guidelines (Giovani et al., 2022).

Management audit is a process that is carried out systematically to assess and evaluate various

organizational activities, as well as provide support to management in improving operational efficiency and effectiveness (Musa, 2024). This process is carried out by reviewing part or all of the organization's activities to assess the extent to which available resources have been utilized optimally and according to the principles of effectiveness and efficiency (Hery, 2019). Meanwhile, the targets of management audits are usually focused on 4 (four) main elements, namely conditions, criteria, causes, and consequences (Adhitaqwan et al., 2020). The purpose of a management audit is to identify deficiencies in organizational activities, programs, or activities that require improvement. In addition, this audit also aims to examine aspects that are less effective and ensure that the implementation of activities is in accordance with applicable regulations and standards. Thus, management audits produce recommendations that can be used to encourage the achievement of organizational goals more optimally (Mediana & Hwihanus, 2024).

Romdhoniyati et al. (2021), the stages of a management audit generally consist of 5 (five) main steps that must be taken. (1) Preliminary audit, auditors collect background information and an overview of the object through interviews and document analysis. At this stage, the auditor also reviews relevant regulations and policies to identify potential weaknesses. Based on this information, the auditor formulates temporary audit objectives that will be tested further. (2) Control review and testing, the auditor assesses the effectiveness of the audit object's management controls. The results of this stage help the auditor understand the existing conditions and determine whether the audit can proceed based on the availability of data and freedom of access required. (3) In a follow-up or detailed audit, the auditor categorizes findings by condition, criterion, cause, and effect. These findings are supported by relevant and competent evidence. In addition, the auditor develops recommendations to correct the irregularities found so that they do not recur in the future. (4) reporting, The auditor prepares a report in easy-to-understand language, which includes background, conclusions, audit findings, and recommendations for improvement. The purpose of this report is to communicate the audit results to interested parties and encourage them to correct the weaknesses found. (5) follow-up, the implementation of recommendations is carried out by management with the assistance of the auditor. The auditor ensures that the recommendations are carried out according to the predetermined objectives to achieve optimal results. Although the decision to follow up on recommendations rests with management, auditors play a role in ensuring the smooth running of the process. With optimal follow-up, management audits can be an effective tool to drive continuous improvement in a company or organization.

Human resource management (HRM) is a science or way to regulate the relationship and role of human resources (labor) owned by individuals efficiently and effectively so that they can be maximally utilized to achieve common goals (Toyib et al., 2022). In principle, this HRM function covers several activities that significantly affect the overall work area of a company or organization consisting of planning, hiring and firing employees, wage benefits, performance appraisal, rewards and career development, training and development, and occupational safety and health (Siagian, 2023). Each function is designed to ensure that the organization has a qualified workforce to be motivated in achieving the goals that have been set (Putri et al., 2022).

HR audit is an assessment and analysis process that aims to measure effectiveness and efficiency in HR management in an organization (Wulandari & Padriyansyah., 2023). HR audit emphasizes a systematic and scientific evaluation process of the organization's needs for HR development as well as its strengths and weaknesses, with the aim of improving overall organizational performance (Acharya et al., 2020). Through HR audits, organizations can identify problems, ensure compliance with applicable regulations, and find opportunities for improvement.

HR audits are conducted to support the operational activities of the HR function, so it is necessary to limit the aspects to be audited (Awaluddin et al., 2020). This audit covers various HR activities, from planning, recruitment, training, performance evaluation, compensation, and labor relations. The purpose of HR audits is to assess the effectiveness of the HR function, ensure that HR programs or activities run effectively and efficiently, check compliance with applicable regulations, identify aspects that can still be improved, and formulate appropriate improvement strategies to increase economization, efficiency, and effectiveness (Andika & Bayangkara, 2023). Through HR management audits, management is expected to gain valuable insights and develop the potential of the organization more optimally (Prabowo & Sukma, 2024).

RESEARCH METHOD

This study uses a qualitative method with a descriptive approach. This study provides a descriptive overview of HR management activities, weaknesses found, and recommendations for improving HR quality (Prabowo & Sukma 2024). The object of this study is the HR functions at Anuntaloko Parigi Regional General Hospital, including HR planning, recruitment, selection, and placement; training and development; performance appraisal; compensation policies; occupational health and safety; and termination of employment (PHK). The indicators used are conditions, criteria, causes, and consequences. The

informants participating in this study are the heads of the general affairs and human resources departments, treasury analysts, accounting analysts, and training department staff.

The data collection techniques used in the study were interviews and documentation. interviews are data collection techniques in survey methods that are carried out by asking questions verbally to research subjects. This interview aims to obtain data directly from the HR of Anuntaloko Parigi Hospital. Documentation, which is a data collection technique through the study of organizational documents, especially those related to the HR function.

The data analysis technique is a method used by researchers to process data that has been obtained from the organization under study. The data analysis process in this study was carried out through several stages. The first stage is to compile audit procedures, which include interviews with HR in the finance department, conducting surveys, and analyzing audit objects. The second stage is to analyze the results of the audit object and the success rate of the program implemented using management audit measurement tools, namely conditions, criteria, causes, and effects.

This study uses one main variable, namely the effectiveness of human resource (HR) management in the finance department of Anuntaloko Parigi Regional General Hospital, which is measured through a management audit of seven aspects of HR functions. These aspects include: (1) HR planning, which is evaluated through workforce requirement planning documents, job and workload analysis, and the existence of short- and long-term planning; (2) recruitment, selection, and placement, reviewed from recruitment procedures and implementation to the suitability of placement based on competence; (3) training and development, viewed from the frequency, relevance, and dissemination of training results; (4) performance appraisal, through the implementation of employee performance targets (SKP) and periodic evaluations; (5) compensation, based on the salary system, overtime pay, and compliance with regulations; (6) occupational health and safety (K3), through the provision of safety equipment and health insurance; and (7) termination of employment (PHK), analyzed through the procedures for issuing warning letters and compliance with regulations. Each aspect is analyzed using four management audit indicators, which consist of: Conditions, namely the actual situation found by researchers related to HR management that has been implemented by Anuntaloko Parigi Hospital. Criteria, namely the rules, norms, and standards used as guidelines for action for Anuntaloko Parigi Hospital in HR management. Causes, namely factors that come from the real actions of Anuntaloko Parigi Hospital in managing HR that cause the conditions found by researchers to appear. Effects, namely the impact that must be borne by

Anuntaloko Parigi Hospital due to the difference between real actions and predetermined criteria. The third stage is to provide recommendations in the form of corrective actions against the obstacles found in the HR function, so that it is expected to increase the effectiveness of HR management activities.

RESULT AND DISCUSSION

Researchers conducted an audit of the HR in the finance section of Anuntaloko Parigi Hospital. This audit is not intended to provide an opinion on the fairness of the hospital's financial statements. This audit is limited to a management audit in assessing HR, not aiming to provide an opinion on the fairness of the hospital's financial statements. The focus of the audit is to evaluate the effectiveness of the existing HR function and provide recommendations for improvement of weaknesses, in the hope that these deficiencies can be overcome in the future.

a. Human Resources Planning

1. Situation

RSUD Anuntaloko has a well-documented human resource (HR) needs planning system and contains the qualifications needed to complete the available work such as the level of education must be in accordance with the needs of the hospital. Forecasting of HR needs is done based on an analysis of the number of existing employees and the needs in the field. Each unit or division submits a written request for additional HR to the staffing department, after previously obtaining a disposition from the Director. This request is made when a unit experiences a labor shortage or needs additional HR to support work. The submission process starts with a staff review by the relevant unit, then forwarded to the director to get a disposition before further processing by the staffing department. This is reinforced by the statement of the head of general and staffing during the interview, who said that:

“On a daily basis, the need for personnel here is usually from the field that proposes because it sees the need for personnel in the field. For example, there is an empty room and two workers are needed, so the field conducts a staff review and proposes to the director, then dispositioned.”

2. Criteria

RSUD Anuntaloko has written guidelines that regulate in detail the planning of HR needs. These guidelines cover various aspects, such as workforce qualifications and a forecasting process based on needs analysis.

3. Reason
RSUD Anuntaloko has carried out HR planning in accordance with existing guidelines. This process works well because it involves units in the planning process and has a clear mechanism for submitting HR requests. position analysis and workload analysis have not been carried out comprehensively. In addition, long-term HR planning has also not been fully implemented.
4. Impact
Anuntaloko Hospital has a well-structured plan and in accordance with the specified qualifications, Anuntaloko Hospital is able to ensure that the workforce can be fulfilled in a timely manner. This supports the smooth operation of the hospital in providing good service to patients.
- b. Recruitment, Selection and Placement
 1. Situation
The recruitment, selection, and placement processes have been carried out in accordance with the Standard Operating Procedures (SPO) applicable at Anuntaloko Hospital. The recruitment process begins with the delivery of recruitment information through the Anuntaloko Hospital website and PKRS Facebook, as stated by one of the employees in the training section:
“Information on the recruitment of new employees is conveyed through the Anuntaloko Hospital website and PKRS Facebook.”
The recruitment form has clearly stated the requirements that must be met by prospective workers, in accordance with the needs of the hospital. Recruitment is carried out if there are employees who move or resign resulting in a vacancy or there is a shortage of labor or additional needs in certain units or divisions. According to the results of an interview with an accounting analyst, it was stated that:
“Yesterday, first we really needed workers, then we submitted it to the Director, then it was taken to the staffing department, later the staffing department recruited to enter here by going through the procedure.”
Strengthened by the statement of the head of the general and staffing department that:
“...there are employees who move or resign like that, usually from the field that proposes it because they see the need for personnel in the field. For example, there is an empty room, he needs two staff, so from the field of staff review, he proposes to the director, then it is dispositioned or sometimes there are already people brought from above, but we are told by the director if there is a need for employees.”
Selection is carried out through several stages, namely medical tests, administrative selection, written exam tests, and interview tests. The head of general and staffing explained that:
“after their applications are received and in accordance with the leadership's disposition, then we conduct testing and tests. So the selection process is in the medical test, we are obliged that anyone who applies must take a medical test, after the health administration test, a written exam test, then we interview. The interview test is submitted to each field.”
Workers who have passed the selection will follow an orientation period, which consists of general orientation for one (1) day, as well as special orientation in their respective work units for one (1) month. The placement of new employees is based on the educational qualifications, skills, and abilities of each individual.
 2. Criteria
RSUD Anuntaloko has a Standard Operating Procedure (SPO) that regulates the recruitment, selection, and placement of human resources. This procedure aims to ensure that each employee received is in accordance with the qualifications needed to support the smooth operation of the hospital.
 3. Reason
The recruitment process at Anuntaloko Hospital has included the requirements that must be met in the recruitment form, so that prospective new workers know clearly. However, in some circumstances, employees who are hired are directly recommended by the director or come from the director's personal relationships, which can influence the recruitment process.
 4. Impact
RSUD Anuntaloko succeeded in obtaining a workforce that suited the hospital's needs, both in terms of educational qualifications and skills. A well-run recruitment process has a positive impact on meeting HR needs in a timely manner and according to hospital standards.
- c. Human resources training and development
 1. Situation
RSUD Anuntaloko organizes internal and external training that must be attended by all

relevant human resources, according to the type of training held. To take part in external training, employees are required to submit a request to the training department first, after obtaining the director's disposition regarding the training to be attended. In an interview with an accounting analyst, it was stated that:

"I participated in training several times and it must be in accordance with the procedure. We have to write to the training department first, but before that we have asked for a disposition to the Director. For example, like yesterday there was technical guidance training, which was held by ASODA (Association of Indonesian Hospitals) so we were financed by the hospital for about 3 days of training."

After the training is completed, the employee concerned is required to present the results of the training to all relevant employees as a form of knowledge dissemination and joint competency improvement. This was conveyed by the accounting analyst that:

"Because we were taught there, for example like yesterday we were BLUD, so the training that was followed was related to BLUD financial management patterns. The training studied how the pattern of financial preparation, for inventory management, was all in the training. After that I taught it to other finance department friends."

2. Criteria
HR training and development is carried out based on Anuntaloko Hospital's Standard Operating Procedures (SPO).
3. Reason
Training and development programs are determined based on the identification of training needs that refer to the needs of improving employee competencies in each work unit.
4. Impact
HR capabilities and skills are improved, which contributes to work effectiveness and improved service quality within Anuntaloko Hospital.
- d. Performance Assesment
 1. Situation
Employee performance assessment at Anuntaloko Hospital is carried out based on employee performance targets (SKP) which are prepared and evaluated annually. This assessment aims to determine the performance results of each employee within one year as a basis for evaluation and

performance improvement in the future. Based on the results of an interview with the head of the general and staffing section, it was stated that:

"every year we compile employee performance targets (SKP). The assessment is regulated in the SKP which is updated every year. Starting in 2025, the SKP assessment has been carried out through the system, so we don't assess it manually anymore. For daily activities such as ADL, it is already in the SIKEPO application (staffing information system of Anuntaloko Hospital). So in this SIKEPO, the assessment can be directly carried out by the superiors of each field, basically everything is there, starting from subordinates who make daily reports."

The results of the assessment are then submitted to employees to be used as material for evaluation and performance improvement. The accounting analyst said that:

"The leadership always assesses our performance every year. The results of the assessment are conveyed back through the SKP."

2. Criteria
Performance appraisals have been carried out in accordance with Parigi Moutong Regent Regulation No. 3 of 2023, specifically chapter XXVII of the second part of the evaluation and performance appraisal article 112.
3. Reason
Performance appraisals are conducted by division leaders periodically every year to measure employee work achievements based on SKP and daily activity reports.
4. Impact
With the appraisal system implemented, leaders can recognize employee performance achievements in one year, and provide relevant feedback for further development.
- e. Compensation
 1. Situation
RSUD Anuntaloko has implemented procedures for providing compensation to employees in accordance with the provisions of applicable government regulations. The hospital routinely pays employees' wages and salaries every month, and provides additional compensation in the form of overtime pay if they work beyond the specified working hours. Honorary workers, such as financial staff who double as

- operators, also receive additional honorariums according to workload. This is reinforced by the accounting analyst's statement that:
- “Here, besides the monthly salary, there is also an overtime honorarium. For example, finance staff, if they become operators, there is also an operator fee honorarium. In addition, if we work more than working hours, there is always an overtime honorarium.”
2. Criteria
The provision of compensation is carried out in accordance with Parigi Moutong Regent Regulation No. 3 of 2022 concerning the provision of additional income or incentives for medical personnel who are civil servants and/or non-civil servants at regional public hospitals.
 3. Reason
The hospital has established a compensation policy based on employment status, workload, and actual working hours, and has a structured wage system for employees.
 4. Impact
With a clear and targeted compensation system, employees are motivated to work optimally and feel appreciated for their contributions, including in situations of overtime work or additional tasks.
- f. Occupational Health and Safety (K3)
1. Situation
RSUD Anuntaloko is committed to the health and safety of all employees. The hospital has provided fire extinguishers and safety hats on every floor as an effort to prevent occupational risks. In addition, every employee also receives health insurance as part of job protection. Based on the results of the interview with the accounting analyst, it was stated that:
“...we pay attention too, but we are not in direct contact with dangerous exposures.”
The head of general and staffing added that:
“Here all employees get health insurance. All of them, even the security guards, have health and safety insurance.”
 2. Criteria
RSUD Anuntaloko Parigi has guidelines that regulate the provision and use of safety equipment for employees.
 3. Reason
RSUD Anuntaloko has provided protection facilities such as health insurance, fire extinguishers, and other safety equipment to anticipate emergency situations such as fires and earthquakes.
 4. Impact
Employees feel more secure and calm at work because they have been facilitated by Anuntaloko Parigi Hospital with health insurance and adequate work equipment.
- g. Termination of employment (PHK)
1. Situation
RSUD Anuntaloko has implemented a layoff policy in accordance with applicable regulations. Employees are well aware of their rights and obligations related to termination, both due to retirement and for reasons of substandard or poor performance. In general, layoffs at RSUD Anuntaloko apply to non-civil servants, with the most common reason being poor attendance. The dismissal procedure is carried out in stages through the mechanism of giving warning letters (SP) before the final decision is taken. Based on an interview with the head of the general and personnel section, it was explained that:
“...Layoffs only apply to honorary employees. For civil servants, it is impossible for me to lay off. For honorary employees, for example, if they are absent for one week in a row without a clear reason, then we make SP 1. If they are absent again the following week, SP 2 is made, and so on until they get SP 3. If until SP 3 they still do not come up with a clear or basic reason, then we decide to terminate their employment.”
 2. Criteria
Layoffs have been carried out in accordance with the provisions stipulated in Parigi Moutong Regent Regulation No. 3 of 2023, specifically chapter XV, second part of employment, article 85..
 3. Reason
Layoffs are applied by Anuntaloko Parigi Hospital to non-civil servants who violate discipline, especially regarding unexplained absences. The termination process is carried out in stages through the provision of SP, and employees are given the opportunity to improve their performance. If there is no improvement, then the layoff decision is taken.
 4. Impact
The layoff process at RSUD Anuntaloko Parigi runs in accordance with applicable regulations and has been understood by all employees, especially honorary staff. This policy encourages discipline and

responsibility in the hospital work environment.

Recommendation

a. Human Resources Planning

RSUD Anuntaloko has conducted well-documented HR needs planning and requests are made in writing from the unit to the staffing department. HR requests from units that require additional employees are based on workload analysis. However, this planning is considered ineffective because it is still short-term and does not anticipate long-term needs. Position analysis and workload analysis have also not been carried out regularly and structured to determine the HR needs in the room.

Recommendations suggest that the hospital can continue to improve the evaluation of position and workload analysis on a regular basis and develop long-term HR planning to ensure that HR needs planning remains aligned with the current conditions in each work unit.

b. Recruitment, selection and placement

In general, Anuntaloko Hospital has implemented a structured and procedurally sound HR recruitment, selection, and placement process, such as new employees being placed according to their educational background and abilities. However, the recruitment, selection and placement process has not been effective because in some cases there are still new employees who are accepted based on direct recommendations from the director or the director's personal relations, which can reduce trust in the recruitment process and potentially reduce the quality of HR in the future.

The proposed recommendation is that employees who are accepted should actually follow the new employee recruitment procedure, starting from the recruitment, selection and placement process so that potential conflicts of interest due to acceptance based on personal recommendations can be minimized.

c. Human Resource training and development

Anuntaloko Hospital in organizing HR training and development has been effective because the training is organized according to the needs of the work unit. Employees who attend training are also required to convey the results to colleagues, so that employees who do not attend training still get additional abilities and skills.

There are no recommendations proposed in the HR training and development process at Anuntaloko Hospital because HR training and development has been running effectively in accordance with Standard Operating Procedures (SPO) and has been effective in improving abilities.

d. Performance Assessment

RSUD Anuntaloko in conducting performance appraisals has been running effectively because the appraisal is carried out through the preparation of Employee Performance Objectives (SKP) and the results of the assessment are submitted back to the employees concerned.

There are no recommendations proposed on the performance appraisal process at Anuntaloko Hospital because the performance appraisal has been running effectively in accordance with applicable regulations and is able to provide constructive feedback.

e. Compensation

RSUD Anuntaloko provides compensation effectively because of routine salary payments, additional honorariums for staff with double workloads, and overtime compensation for employees who work outside working hours.

No recommendations are proposed because the compensation provided by the hospital is effective in accordance with government regulations and takes into account fairness and employee motivation.

f. Occupational health and safety (K3)

RSUD Anuntaloko in providing occupational health and safety to its human resources is considered effective because the hospital provides comprehensive protection including light fire extinguishers (APAR), safety helmets, and health insurance for all employees.

There are no recommendations proposed because the occupational health and safety program at Anuntaloko Hospital has been effective and in accordance with existing guidelines .

g. Termination of employment (PHK)

RSUD Anuntaloko has been effective in terminating employment (PHK), especially for non-civil servants in accordance with government regulations. The layoff process is carried out gradually through warning letters (SP) first to see whether the employee's performance will be better or vice versa, before the final decision is taken.

There are no recommendations proposed to improve layoffs at Anuntaloko Hospital because it has been running effectively in accordance with applicable regulations and considering the principles of justice and guidance.

CONCLUSION

Based on the HR management audit conducted at Anuntaloko Parigi Hospital, it can be concluded that the hospital has implemented seven HR functions, namely HR planning, recruitment selection and placement, HR training and development, performance appraisal, compensation, health and safety, and termination of employment. Most HR functions have run effectively in accordance with

applicable standards. HR planning is well documented, but improvement is needed in the aspects of job analysis, workload analysis, and long-term planning. Recruitment, selection and placement processes are structured, although there is a practice of hiring based on recommendations that could potentially reduce effectiveness and trust in the system. HR training and development, performance appraisal, compensation, and occupational health and safety have been implemented effectively and have had a positive impact on employees and the hospital. The termination of employment (PHK) policy has also been implemented in accordance with applicable regulations, especially for non-civil servants.

Given the importance of improving the effectiveness of human resource management at Anuntaloko Parigi Regional General Hospital, it is recommended that job analysis and workload be evaluated and updated regularly. This is important as a basis for more accurate and responsive long-term human resource planning that meets the needs of the organization. Additionally, the implementation of recruitment and selection processes should be strengthened with principles of transparency and competency-based criteria to minimize potential conflicts of interest that may arise from personal recommendations. Although other HR functions are functioning well, the hospital should continue to maintain and develop these programs to remain relevant to organizational dynamics and developments in the healthcare sector. However, this study has limitations as the management audit conducted only covered the financial department of RSUD Anuntaloko Parigi. Therefore, the findings and recommendations generated do not fully reflect the overall condition of human resource management across all hospital units, such as medical, nursing, or general administrative units.

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