**AUDIT ON RECRUITMENT PROCESS**

**WORK PROGRAMME FOR AUDIT FIELDWORK**

| **Nr** | **Process** | **Inherent Risk (before controls)** | **Risk rating** | **Mitigating Controls/Attributes**  **(Expected)** | **Tests of design** | **Control Adequacy** | **Tests of implementation** | **X-Ref**  **Control effectiveness** | **Conclusion** |
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| 1 | Identification of staffing needs | Staffing needs are incorrectly identified from a quantitative point of view (i.e., too many or not enough resources are identified in a particular unit, department etc).  Staffing needs are not timely identified.  Criteria/ priorities used for identification/ allocation of staffing needs are not in accordance with unit's or department's necessities, strategies, objectives etc.  Inappropriate level of competencies is identified for the staffing needs.  Inappropriate staff category needs are identified (i.e., officials vs other particular categories of personnel - temporary staff etc). | High  High  High  High  High | *- existence of an HR strategy;*  *- existence of a written recruitment procedure;*  *- existence of a list of criteria/ priorities used for identification of staffing needs in terms of:*   * *quantity: benchmarks are computed twice a year for language and other departments;* * *quality: competency registers exist in each translation unit; job descriptions exist for all personnel and they include skills required for the respective job;* * *timeliness: known staff departures are anticipated in documents sent for staff requests;* * *category: the appropriate category of personnel is identified (i.e., officials, temporary staff, contract agents etc);*   *- existence of approvals for identified staffing needs;*  *- staff requests are analyzed;* | Verification of existence of:   * an HR strategy; * a written recruitment procedure; * approval for identified staffing needs (i.e., the benchmarks); * documentation of the benchmark calculation method.   Review of the existing HR strategy and assessment whether it is in line with the organization’s strategy.  Review of the existing written recruitment procedure and assessment whether it is in line with the organization’s procedures and whether it contains all necessary elements to guide its users through an effective recruitment process.  Review of the criteria/ priorities used to identify staffing needs (i.e., benchmarking) and assessment for reasonableness compared to the HR strategy and taking into account the unit’s specific needs; |  | - for a sample of selected recruitments review the criteria/ priorities used to identify staffing needs in terms of quantity, quality, timeliness and category; ensure that this was in line with the existing guidelines (i.e., trace the recruitment to the request made by the hiring unit and check the comparison with the benchmark);  - for a sample of selected recruitments check that the appropriate approval was in place (i.e., the proposal to the Senior Management);  - for a sample of selected periods verify the benchmark computation to ensure that it complies with the announced methodology;  - perform a review of HR statistics for a selected period of time (i.e., staff turnover, mobility and an overview of the delays between the different stages of the recruitment process); discuss with management any unusual identified trends and inquire on the monitoring tools used for having an overview of the situation at each step of the recruitment process. |  |  |