UNIVERSITY OF TOLEDO INTERNAL AUDIT DEPARTMENT
DEVELOP AND MANAGE HUMAN RESOURCES

Control practices

The following control objectives provide a basis for strengthening your control environment for onp-10..v2t41M geographical area.

3. Gather employee feedback about satisfaction with compensation and benefits routinely.
4. Conduct employee perform

B. The right number of skilled personnel is acquired.

Business risks
> The company's strategic objectives will not be met.
> Operational efficiency will drop.

Control practices
1. Use forecasting to ensure future staffing needs are met.
2. Develop a workforce management plan to cover a variety of staffing scenarios.
3. Align the human resources strategy for recruitment and hiring with company goals and objectives.

C. The integrity of employee information is maintained.

Business risks
> Human resource records will not be subject to proper security controls.
> The company will incur legal or trade union action if confidential employee information is disclosed.
> Disclosure of confidential information will lower employee morale and loyalty.

Control practices
1. Restrict physical access to personnel records to authorized employees and managers with a genuine need for such information.
2. Monitor personnel accessing human resource records.
3. Implement adequate physical and logical security controls to restrict access to personnel information that is stored electronically.
4. Train human resources personnel in ethical standards and privacy issues.
5. Apply disciplinary protocols to reprimand individuals who improperly use or disclose confidential personnel information.

Compliance with applicable laws and regulations

B. Adequate records of compliance are maintained.

Business risks

The company will incur fines or other penalties.
The company will have inadequate documentation to support for hiring and termination decisions.

Control practices

1. Develop written procedures that address the essential documentation requirements that demonstra-21.7 (s)1.2 (i)-3.(t)T5adocdedement3 (d t2rTe)9.5 (q)3 (u)34.3 (iY( )]TJ   93 (c)-9.5 (tio)3 (w