

# UNIVERSITY OF TOLEDO INTERNAL ADUIT DEPARTMENT RECRUIT, SELECT, AND HIRE EMPLOYEES

## Control practices

The following control objectives provide a basis for strengthening your control environment for the process of recruiting, selecting, and hiri(,)3 ( s)1 sena checklist when you begin reviewing the strength o

This business risk and control information can help you assess your internal control environment and assist with the design and implementation of internal controls. Please note that this information is at the generic business process level and many companies will need to go beyond generic models to address the specific business processes that support the financial and nonfinancial disclosures being made. You can combine the insight of this business risk and control information with your industry-specific knowledge and understanding of your company's environment when conducting internal control assessments and designing and implementing recommendations.

## Effectiveness and efficiency of operations

- A. Persons hired meet management criteria in terms of both skills and numbers.

## Compliance with applicable laws and regulations

- A. Appropriate documentation is maintained in accordance with applicable laws and regulations.

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Effectiveness and efficiency of operations

## **A. Persons hired meet management criteria in terms of both skills and numbers.**

### **Business risks**

- New employees will not meet the company's hiring criteria, resulting in a workforce that is inappropriate in terms of numbers and/or quality.
- The company's strategic objectives will not be met.
- Efficiency of operations will be reduced.
- Awareness of the company's current human resources will be lacking.
- The number of qualified candidates will be lacking.
- The company will be unaware of its future staffing needs.
- Labor organizations will call for strikes or work slowdowns.

### **Control practices**

1. Investigate and review potential candidates inside the company before considering external candidates.
2. Identify and retrain qualified personnel currently performing other job functions.

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**Business risks**

- Human resource personnel will be unaware of the records that must be retained to demonstrate compliance with applicable laws and regulations.
- The company will violate laws and government regulations, resulting in fines, penalties, lawsuits, or contingent liabilities.
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