Impact of Human Resource Audit on Organisational Performance Drivers: The Case of Gold Fields Ghana Limited, Tarkwa

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Abstract

The study purposed to analyse the role human resource (HR) audit plays in Gold Fields Ghana Limited (GFGL) and how it affects the overall performance of the organisation. The study used descriptive research design and employed both qualitative and quantitative research tools to achieve the aim of the study. Primary data was the main source for this research. Questionnaire was used for the data collection from forty-three (43) respondents. The data collected was analysed using STATA statistical software v13. The findings of the study revealed that HR Audit contributes immensely to the performance of the organisation both for employee development and organisational development. The findings of the study also found leadership competencies, training and development, employee engagement and satisfaction as the main factors that contributed to the overall organisational performance of GFGL. The findings of the study further concluded that HR Audit prompted the frequent evaluation and analysis of the various policies and processes that guide the efficient human resource management in the work setting. It is also instructive to note that the HR Audit goes a long way in impacting the performance of GFGL positively and guiding senior management in correcting areas with HR operational inefficiencies. The results of the study recommend HR policies be targeted at maximizing and increasing efficiency to continually achieve optimum performance in the organisation. It further recommended frequent relevant training and development programmes for management and staff to enable them have firm grasp of the HR audit concepts and practices which can potentially influence leadership competencies as well as work satisfaction. Finally, it is recommended that further research in other mining companies be replicated to assess HR audit practices and their impact on performance to increase the scope for generalisation.

Keywords: HR Audit, impact, organisational performance.

1.0 Introduction

Anjomshoae *et al*., (2017) defined human resource audit as a process that takes a snapshot of the Human Resource (HR) department's present performance to make improvements to its systems and procedures as a way of increasing the organisation's efficiency and effectiveness in general.

Effective human resource auditing must fulfil two (2) fundamental objectives. First, it must be a management information system that offers feedback on situations to assist the development of human resource management procedures (HR functions). Second, it must be capable of monitoring and evaluating the policies that are implemented, as well as establishing processes (Brown, 2012).

This paper, therefore, analyses the impact of HR audit on the organisational performance of Gold Fields Ghana Limited (GFGL), by assessing how the audit improves the HR policies, practices, and roles to have an effect on the financial performance, employees' output and satisfaction and the overall performance of GFGL.

Historically, human resource management was primarily a clerical role; however, human resource management has evolved into a strategic partner in developing and implementing organisational policies and goals (Martocchio, 2011). In today's corporate world, the human resource department must accept the challenge of doing more with less while still delivering value to the organisation's objectives.

Human resource functions are frequently disregarded when it comes to audits/measurement tools to determine their effectiveness and legal regulatory compliance (Yadav and Dabhade, 2014). The HR Audit, on the other hand, is a procedure that lays the groundwork for a meaningful transformation of

human resource strategy and services. It connects human resource systems and services to organisational goals while focusing on internal customers' business demands. Conducting effective human resource audits is critical because they highlight both human resource triumphs and shortcomings.

Audits ensure the quality of human resource in the organisation to maintain the standard of the organisation and also predict the future labour needs of the organisation. This may be done through reorganisation, elimination of structural subdivisions, and removing employees who cannot integrate into the change strategy (Merabet and Pascual-Leone, 2010).

1.1 Problem Statement

Kotey (2019) states that, the performance of employees in organisations rests solely on the kind and the level of HR policies in the organisation. The lack of it and absence of sound HR practices would inevitably slow growth and lead to low employee performance.

Much attention has not been received in the area of HR audit, but several studies agree that it is a key factor in employee and institutional development (Ukil, 2015). When performance gaps exist in the work process, HR Audit is considered a powerful tool to identify this gap, and thus recommend corrective actions (Berber, N., Pasula, M., Radosevic, M., Ikonov, D. and Vugdelija, V.K., 2012).

1.2 Objectives of the study

This paper sought to analyse the role HR Audit plays in GFGL, and how it affects the overall performance of the organisation.

2.0 Materials and Methods Used

2.1 Literature Review

Human Resource Management was initially defined as planning, organising, directing, controlling of procurement, development, compensation, integration, maintenance, and separation of human resources. The theoretical foundations of this study deployed the Resource-Based Theory. The Resource-Based Theory states that the human capital of any organisation needs to be reinforced with resources to enable them to perform at their optimum. This therefore allows organisations to understand the need to prioritise the intellectual development of employees, as well as their skills in order to gain competitive advantage.

Several empirical studies on HR audit were also discussed citing the importance of HR audit as an evaluating system for assessing individual performance and informing institutional change. Empirical studies on Organisational Performance were also discussed with a key focus on employee performance, leadership competencies, and employee engagement as influencing factors. Researches that identify the link between HR audit and organisational performance were reviewed.

2.2 Methodology

There are two (2) primary research strategies: qualitative and quantitative. The current study employs both research methodologies to enrich the study. As indicated by Kumar, (2007) both tactics complement one another's strengths and flaws hence the need to deploy the two for single research.

2.2.1 Population and Sampling Procedure

The population for the study covered all HR workers at Gold Fields Ghana Limited, Tarkwa, Ghana. At GFGL, the HR team comprises four (4) individual departments. These include the Human Resource Department, the Employee Relations Department, the Learning and Development Department, and the Health and Safety Department. For this study, the members of the entire team will be considered to gain a broader understanding of how all these departments come together to attain organisational goals.

This study used the Yamane formula to determine the sample size, and it is shown below.

$$n = \frac{N}{1 + N(e)^2}$$

Where n= sample size;
N= target population;
e = Margin of error (0.05) or 5%

$$n = \frac{N}{1 + N(e)^2}$$

The study estimates a population of 55. Factoring this in the equation,

$$n = \frac{55}{1 + 55(0.05)^2} = \frac{55}{1.14}$$

$$n = 48.35 \approx 48$$

In view of the above equation, the study gathered data from 48 respondents.

2.2.2 Data Collection Instrument

The data collection technique used in this study was the electronic-based questionnaire. Closed-ended type of questions was adopted in the questionnaire development to make it simpler and less time-consuming for the respondents and also for easy analysis. The respondents were implored to independently answer the questionnaire to prevent biases in the responses provided.

The questionnaire had questions designed using five (5) point Likert scale to determine employees' perception of HR Audit and ascertaining the factors that affect organisational performance at GFGL. It presents the respondents an option to rank the answers on a scale in a range of ascending values with options such as 1 = Never, 2 = Rarely, 3 = Sometimes, 4 = Often, and 5 = Always. The questionnaire had some questions on the effects of HR Audit on the Human Resource functions, the perceptions employees have on HR audit, and factors that affect organisational performance. Based on the distribution of the questionnaire, the most important factors were set to be identified for the association between variables to be determined. There were six (6) demographic questions, sixteen (16) on the role of HR Audit in the organisation, seven (7) on leadership competencies, seven (7) on Training and development, and seven (7) on Employee engagement and satisfaction.

3.0 Results and Discussion

The results and discussions are presented under broad themes in line with the objectives of the study.

3.1 Access the main roles of HR Audit at GFGL

In assessing the role HR audit plays in the organisation, the study adopted the Varimax Method of Rotation and the Principal Component Analysis method of extraction. The Varimax Method of Rotation is an orthogonal rotation method that minimises the number of variables that have high loadings on each factor. Below in table 1 is the descriptive analysis of roles / factors of HR Audit at GFGL.

Table 1 Descriptive Statistics of Roles/Factors of HR Audits

Role/Factor	Min	Max	Mean	SD
Quality Improvement (QI)	1	5	4.33	.808
Performance Management Improvement (PMI)	1	5	4.12	.823
Recruitment and Selection (RS)	1	5	4.00	.964
Health and Safety Improvement (HSI)	1	5	3.88	.879
Improved Legal Compliance (ILC)	1	5	4.02	1.012
Improved Compensation Management (ICM)	1	5	3.95	1.022
Employee Output and Satisfaction (EOS)	1	5	4.09	.947
Employment and HR Management (EHM)	1	5	4.09	.811

Cost Reduction (CR)	1	5	3.58	1.074
Improvement in HRIS (IHRIS)	1	5	4.26	.759
Identification of good and bad performance (IGBP)	1	5	4.05	.899
Enhance Quality Training (EQT)	1	5	3.93	.961
Enhance Performance (EH)	1	5	4.21	.675
Aligns Organisational Strategy (OS)	1	5	4.37	.787
Well managed potential (WM)	1	5	4.12	.879
Monitoring and Evaluation (MnE)	1	5	4.12	.731

Source: Author's Construct

3.1.1 Factor Analysis

The first analysis showed identification of good and bad performance (IGBP), enhance quality training (EQT), and well managed potential (WM) had low communalities values, therefore they were taken out and the analysis was re-run to obtain factors that contain significant communality values that can help in explaining the Varimax method of Extraction.

3.1.2 Principal Component Analysis

Using an Eigen Values of ≥ 1 on the Principal Component Analysis (PCA), the study extracted 13 components where only higher values were used to indicate the quality score to represent a real underlying factor. The PCA approach enabled the researchers to understand the variety of possible explanations for the reaction.

Table 2 Principal Component Analysis

Constructs	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %	Total	% Of Variance	Cumulative %
1	5.776	44.427	44.427	5.776	44.427	44.427	3.311	25.469	25.469
2	2.074	15.952	60.379	2.074	15.952	60.379	3.188	24.527	49.996
3	1.168	8.986	69.366	1.168	8.986	69.366	2.268	17.447	67.442
4	1.071	8.241	77.607	1.071	8.241	77.607	1.321	10.164	77.607
5	.635	4.881	82.487						

6	.538	4.135	86.622
7	.407	3.133	89.756
8	.358	2.756	92.511
9	.289	2.221	94.732
10	.221	1.698	96.430
11	.200	1.540	97.970
12	.185	1.421	99.391
13	.079	.609	100.000

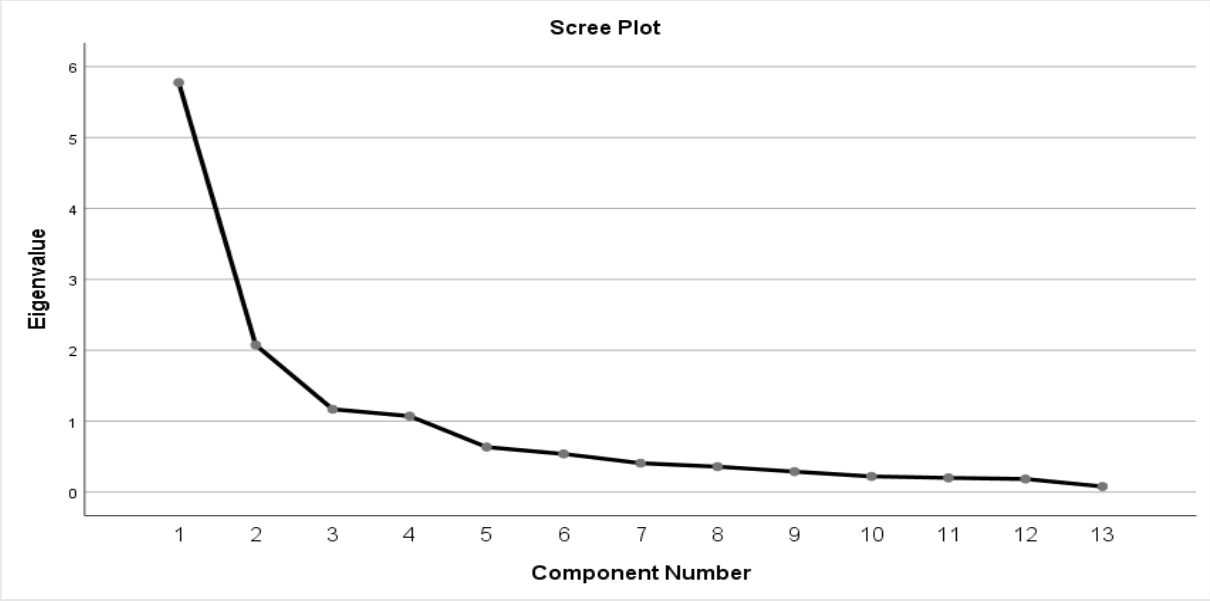
Extraction Method: Principal Component Analysis.

Source: Author's Construct

Reference to table 2 above, there is an indication that four (4) have been saved and can explain 77.61% of the variation in the thirteen (13) constructs. This means the analysis assumes all the thirteen roles played by HR Audit in GFGL (as identified by the study) can be reduced into 4 underlying roles. This can be seen in the table 2 as the Extraction Sums of Squared Loading stopped loading on component 4 with an Initial Eigen Value of 1.071, (Variance (%) =8.241, Cumulative %=77.607). Moreover, the first component explains over 50% of the total 77.61%.

Fig 1: Scree Plot

Source: Author's Construct



This is further seen in the scree plot indicated in figure one (1) which shows four (4) distinct plots showing Eigen values ≥ 1.

3.1.3 Rotated Component Matrix

The rotated component matrix also referred as the loadings, is the key output of principal components analysis. It contains estimates of the correlations between each of the variables and the estimated components. It shows the strength of the correlation between the roles and the four (4) components as seen in Table 3.

The results indicate the relationship between "*Improvement in HRIS*" (IHRIS), and component 1 is loaded very well with a 0.890 correlation coefficient value. This reveals that there is a strong relationship between the variables.

In component 2, the study reveals a strong positive relationship between *"Performance Management Improvement"* (PMI) with a correlation coefficient of 0.822. The Rotated Component Matrix further reveals that "*Aligns Organisational Strategy"* (OS), and "*Improved Compensation Management*" (ICM) are loaded very well on component 3 and component 4 with correlation coefficient values of 0.892 and 0.803 respectively. Additionally, it shows that there exists a strong relationship between the variables.

Table 3 Rotated Component Matrix[a]

Construct	Component			
	1	2	3	4
IHRIS	**.890**			
EHM	.841			
RS	.811			
HIS	.657			
PMI		**.822**		
QI		.724		
ILC		.682		
CR		.644		
EOS		.632		
OS			**.892**	
EH			.817	
ICM				**.803**
MnE				.651

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 9 iterations.

Source: Author's Construct

The findings above are in tandem with other studies which show that HR Audit plays a major role in an organisation (Dessler and Varkkey, 2011) as cited by Ukil (2015). HR Audit being able to make a positive effect on compensation management and have helps to align HR practices with organisational strategy, facilitates an improvement in employee output and job satisfaction. This is confirmed by the findings of Ukil, (2015) which showed that HR Audit is a multifaceted factor which involves HR planning, selection, training, development, recruitment, career development and promotions, records keeping, organisational control, human relations, performance appraisal system, management of labour, staffing and development of organisational control. Due to the

relevance of HR audit in the development of organisations, there should be effective and efficient HR Audit systems in Gold Fields Ghana Limited to help achieve organisational goals.

3.2 Ascertain the factors that affect organisational performance at GFGL.

This was done by examining the perceptions in the study area. Training and Development were perceived to be dominant as it scored a mean of 27.32 (SD= 4.744) which shows a frequent practice at the organisation. Similarly, Leadership Competencies was also found to have a mean score of 26.42 (SD=4.914), indicating a frequent practice as well. Furthermore, Employees Engagement and Satisfaction as shown below in Table four (4) was perceived to be of frequent practice by the respondents as it gained a total score of 25.97 (SD=4.744), all out of a total mean of 35.00.

Generally, the findings of the study found that the organisation makes good use of these HR Practices, and this can be linked to the overall performance of the organisation.

Table 4: Perceptions of Staff on HR functions that affect the Organisational Performance

Variable	Min.	Max.	Mean	SD
Leadership Competence (Total Score)	**7**	**35**	**26.42**	**4.914**
My manager knows his/her limitations and strengths.	1	5	3.65	1.131
My manager seeks and welcomes feedback.	1	5	3.86	.965
My manager sees the big picture.	1	5	3.79	.832
My manager reviews and improves financial performance.	1	5	3.72	1.031
My manager knows when to ask for help.	1	5	3.69	.964
My manager is a model of respect, helpfulness, and cooperation.	1	5	3.93	.961
My manager shows a sense of humour and perspective.	1	5	3.76	1.109
Training And Development (Total Score)	**7**	**35**	**27.33**	**4.744**
Test and assessments conducted are job-related and validated based on actual job performance.	1	5	3.90	1.019
Training programmes are geared towards improving employee capacity	1	5	4.60	.659
Training programmes have greatly improved my knowledge and skills.	1	5	4.41	.905
Organisation continually reviews its training programme to meet the needs of the market.	1	5	3.83	1.044
Organisation offers training based on the long-term needs of its employees.	1	5	3.37	.951
The organisation conducts an HR audit to understand the relevance of the training programs.	1	5	3.69	.887
There is a professional development programme in the organisation.	1	5	3.48	1.162
Employee Engagement and Satisfaction (Total Score)	**7**	**35**	**25.98**	**4.744**
There is a fair compensation system for all employees	1	5	3.32	1.149

I am adequately recognized for my good work	1	5	3.51	.984
The Company communicates about decisions that affect employees	1	5	3.83	1.067
I am satisfied with the information I receive from management on what's going on in the Company	1	5	3.44	1.259
I know how my job impacts the mission of the Company.	1	5	4.20	.887
I feel encouraged to come up with new ways of working	1	5	3.86	1.166
My skills and abilities are utilized effectively.	1	5	3.79	1.145

3.3 Effects of HR Audit on Factors that Influences Performance.

3.3.1 Descriptive Statistics

The summary of statistics of the variables for the study is shown in Table 5.

Table 5 Descriptive Statistics - Effects of HR Audit on Factors that Influences Performance

Variable Name	N	Mean	SD	Min	Max
HR Audit	43	65.12	8.926	16	80
Leadership Competencies	43	26.42	4.914	7	35
Employee Engagement & Satisfaction	43	25.98	4.744	7	35
Training and Development	43	27.33	4.744	7	35
Gender	43	1.465	0.505	1	2
Age	43	1.791	0.742	1	5
Educational Level	43	1.791	0.94	1	5
Management Level	43	3.395	1.137	1	5

Source: Author's Construct

3.3.2 Correlation of HR Audit on Factors that Influences Performance.

With respect to the objective on the effects of HR Audit on factors that affects performance, a Pearson correlation was deployed to ascertain the relationship between HR Audit and the factors. The results of the findings showed that HR Audit positively correlates with all the factors that affect the performance of the institution. Even though all the factors have a positive correlation with HR Audit, the correlation between Leadership competencies and HR Audit was not a strong one as it scored a p-value of 0.604. However, both Training and Development and Employee Engagement showed a positive and a significant correlation with HR Audit. The findings of the study found a positive correlation with all the three factors that influences performance but only two had a significant correlation with HR Audit (Training and Development and Employee Engagement and Satisfaction).

3.3.3 Regression Analysis of HR Audit on Factors that Influences Performance.

A multiple linear regression analysis was used to determine if HR Audit significantly affected the factors that influence performance.

$$\mathbf{Y = \alpha_0 + \beta HRA + \gamma DEM + \epsilon}$$

Y = Dependent variables (factors that influence organisational performance)

HRA= independent variable (HR Audit)

$\boldsymbol{\alpha_0}$ = constant variable

DEM= *Demographic Statistics (Age, Gender, Educational and Management level)* ϵ= Error

Table 6 Regression Analysis of HR Audit and Factors Affecting Organisational Performance (Leadership Competence)

VARIABLES	LEADERSHIP COMPETENCY			
	Coefficient	**Std. Error**	**p-value**	**Extent**
HR Audit	0.08	0.08	0.39	Not Significant
Gender	-2.46	1.63	0.14	Not Significant
Age	0.48	1.85	0.8	Not Significant
Educational Background	-0.29	0.86	0.73	Not Significant
Years of Experience	-1.02	1.39	0.47	Not Significant
Management Level	1.32	0.74	0.08	Not Significant

Table 7 Regression Analysis of HR Audit and Factors Affecting Organisational Performance (Training and Development)

VARIABLES	TRAINING AND DEVELOPMENT			
	Coefficient	**Std. Error**	**p-value**	**Extent**
HR Audit	0.28	0.07	**0.00**	Significant
Gender	-3.75	1.26	**0.01**	Significant
Age	-1.57	1.43	0.28	Not Significant
Educational Background	-1.37	0.66	**0.05**	Significant
Years of Experience	-0.313	1.07	0.77	Not Significant
Management Level	0.8	0.57	0.17	Not Significant

Table 8 Regression Analysis of HR Audit and Factors Affecting Organisational Performance (Employee Engagement and Satisfaction)

VARIABLES	EMPLOYEE ENGAGEMENT AND SATISFACTION			
	Coefficient	**Std. Error**	**p-value**	**Extent**

HR Audit	0.24	0.08	**0.01**	Significant
Gender	-4.2	1.56	**0.01**	Significant
Age	-0.48	1.77	0.79	Not Significant
Educational Background	-0.84	0.82	0.31	Significant
Years of Experience	-2.47	1.33	0.85	Not Significant
Management Level	2.25	0.71	**0.00**	Significant

These predictors were found to only predict the use of Training and Development and Employees Engagement and Satisfaction as factors that influences the performance of the organisation.

These factors showing significant predictions in Training and Development means that when the organisation makes available training and development sessions for its staff, it will go a long way to increase their performance and this justifies the findings of Kotey (2019), which stated that HR practices specify the capabilities of the human capital, as well as their limitations, and the provision of their needs and other resources available for work.

4 Discussion

4.1 Objective One: Access the main roles of HR Audit at GFGL

The finding of the factor analysis suggests respondents are of the view that the various roles played by HR Audits in the organisation can be fused into four main roles:

1. Align HR practices with Organisational Strategy;
2. Improve Human Resource Information System (HRIS);
3. Improve Performance Management; and
4. Improve Compensation Management.

4.2 Objective Two: Ascertain the HR Practices/ Factors that affect organisational performance at GFGL.

The findings of the study revealed that Gold Fields Ghana Limited make good use of all three HR Practices and this can be linked to the overall performance of the organisation.

The results of the study further indicated that staff in management positions are very competent, and this is very essential as leadership is found to be a key determinant of the success or failure of any organisation. It was also evident that the GFGL have put in place relevant programmes to train and develop the capabilities of workers.

4.3 Objective Three: Examine the impact of the HR audit on the factors that affect performance.

The results of the findings showed that HR Audit affects Training & Development and Employee Engagement & Satisfaction.

Therefore, a unit increase in the use of HR Audit culminates to a corresponding increase in these factors that affects performance and in the long run increase in overall performance.

4.4 Implication of HR Audit on the Mining Industry

As already established at the onset of this study, GFGL is a gold mining company. The study brings us to the realization that the outcomes of HR audits in the mining company will result in improved performance and stakeholder (employees, customers, and suppliers) capacity. HR audit prompts management on areas that have errors and hence, the need to correct such and put in place appropriate measures.

4.5 Implication of HR Audit on Policy Makers

The findings of the study pointed three (3) factors (Leadership competencies, Training and Development, and Employee Engagement and Satisfaction) have an impact on organisational performance. The results from the regression analysis predicted that HR audit in GFGL has a significant impact on Training and Development and Employee Engagement and Satisfaction. This means that when the organisation makes available the necessary training and development sessions for staff, it will go a long way to increase their performance. Effective HR audit will enable the organisation to come up with relevant and impactful training programmes that will go a long way to impact the organisation positively.

Additionally, HR audit allows management to plan programmes and policies that will bring employee satisfaction with their jobs. It will also ensure employees are constantly engaged. When employees are engaged and satisfied, they show great interest in their job, and this will impliedly have a great impact on performance.

The findings again posited that that HR audits are significantly practiced at GFGL, mainly in terms of leadership competencies, training and development programs, and employee engagement and satisfaction, and these practices are directly proportional to the overall performance of the organisation.

5 Conclusion and Recommendation

Based on the findings of this study, it is recommended that the factors and practices which are directly linked with the overall performance of the organisation should be greatly encouraged.

The staff of GFGL have a firm grasp of the concept of HR audit practices and are influenced greatly by increasing leadership competencies, frequent and relevant training and development programs, and engagement of employees, as well as their work satisfaction.

HR policies developed should be targeted at maximising and increasing these practices to continually achieve optimum performance of the organisation.

This study was conducted solely on GFGL. We recommend further studies be replicated in other mining and support service companies to assess HR audit practices and how they affect performance. We believe this will potentially increase the scope to rationalise generalisation of the findings.

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