

# Capacity Building Committee: Good practice notes

## Human Resource Management in Supreme Audit Institutions

### **What makes for good Human Resource Management?**

Of course, Supreme Audit Institutions know that employees are essential to SAI's success. But when it comes to Human Resource Management (HRM) it is sometimes still difficult to put theory into practice. You could develop your HRM function, policy or tools all by yourself but wouldn't it be more efficient and practical to make use of other SAI's experiences and good examples?

*The Human Resource Management Guide for Supreme Audit Institutions* acts as a form of checklist and starting point for SAIs wanting to develop this area of their operations.

### **What topics are covered in this guide?**

- Setting up a HRM function
- Developing a human resources strategy and policies
- Developing a competency framework
- Recruitment and selection
- Appraisal and reward
- Training, learning and development
- Diversity and inclusion
- Well-being

The Annexes also give an overview of relevant INTOSAI documents, hyperlinks, other resources and relevant ISSAIs.

**Who can make use of this guide?**

This guide has been written to support senior managers in SAIs to understand what modern HRM embraces and what they can expect from their HRM team. It will be of use to HRM staff in SAIs to help them ensure that their work is consistent with international best practices. It will also be of use to all staff in an SAI who manage others. While HRM staff can help set up frameworks, systems and policies, it is the individual managers across an SAI who provide opportunities for staff to develop and grow, who motivate and encourage staff to perform well, and where their performance fails to meet expectations ensure that appropriate action is taken.

**Where can this guide be found?**

This guide is available on the website of the INTOSAI Capacity Building Committee:  
<http://cbc.courdescomptes.ma/>  
For those who wish to learn more a separate Annex can be downloaded. This has been produced to collate practical tools, checklists and more detailed guidance on specific HRM techniques.

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