
THE AUTHORS ARE INTERESTED IN CONDUCTING RESEARCH ON HUMAN RESOURCE MANAGEMENT AUDITS ON HR RECRUITMENT TO ASSESS EFFECTIVENESS IN JAMPANG KULON HOSPITAL

Mutiara Priscilla^{1*}, Sulaeman², Venita Sofiani³

Universitas Muhammadiyah Sukabumi, Indonesia¹²³

MutiaraPriscilla10@gmail.com¹, Venitasofiani@ummi.ac.id²,

sulaeman1342@ummi.ac.id³

Abstract: This study aims to determine: 1. To determine HR recruitment at Jampang Kulon Hospital 2. To determine HR management audit at Jampang Kulon Hospital 3. To determine the effectiveness of HR recruitment at Jampang Kulon Hospital. These variables consist of management audit and HR recruitment as independent variables, effectiveness as dependent variable. The method used in this research is a qualitative method, the type of data used in this study is secondary data, namely data that is generated from the interview process and direct observation to the informant. Secondary data is obtained through the process of observation and interviews as well as data evidence in the form of documentation and data from the archives of the company where the research is carried out with the consideration of previous research. In this study, it was found that the management audit process for recruitment carried out at Jampangkulon Hospital could increase the company's effectiveness on the recruitment process carried out at Jampangkulon Hospital.

Keywords: HR Management Audit, Recruitment, Company Effectiveness.

INTRODUCTION

Along with the development of the current era of globalization so as to create intense competition for every company, both private companies and state-owned enterprises, this competition is no stranger to being found in the business world in order to maintain the company's good name and achieve the planned goals. Several methods are used by the agency or company to achieve a goal such as getting the maximum profit, encouraging the welfare of the community for the existence of the agency or company, helping the community in their daily lives. To achieve the success of these goals, of course, based on several factors such as human resources, management, information systems, facilities, customer orientation.

One of the important factors to achieve the goals of a company is human resources with competent human resources that will have a good impact on the company and external parties of the company. To obtain the human resources needed by a company is the application of human resource management because human resources are the driving force in the company that encourages the realization of the vision and mission of a company. Organizations can move because of the role of human resources in it. With good management, it is hoped that existing resources will be able to contribute optimally to achieve company goals.

Management is a systematic, planned and patterned process to achieve a goal through the functions of planning, implementation, inspection and control. Plan, Do, Check and Act, known as the Deming Cycle, was coined by Deming, an American

management expert. Human resource management is a systematic process of managing human resources to achieve company goals. (Willy Susilo, 2002)

Recruitment of human resources or employees within a company is the task of human resource management to recruit employees to be careful and thorough because if you choose the wrong person it will have a bad impact on the company. The recruitment process must go through the following stages: Preparation – screening – interview – selection – bidding. After the process of recruiting human resources cannot be directly considered as a company's strength, existing competencies must be developed by means of training programs, education, motivational coaching, introduction to company culture and skills according to company needs. (Willy Susilo, 2002)

HR audit is an objective, systematic and documented assessment and examination of companies affected by human resource management to assess the fulfillment of the principles of conformity, effectiveness, and efficiency in managing human resources which are expected to be able to encourage the achievement of company goals, both short term and long term. Willy Susilo (2002)

Effectiveness plays a role in measuring the success of a company or individual in achieving goals. Effectiveness shows the ability of a company to realize the goals set at the beginning with the process of various activities that have been passed.

According to Ravianto (2014: 11) the definition of effectiveness is how well the work is done, the extent to which people produce outputs as expected. This means that if a job can be completed in accordance with the plan, both in time, cost, and quality, it can be said to be effective.

This management audit research will be conducted on the assessment and control activities of human resources on HR recruitment at Jampang Kulon Hospital. Jampang Kulon Hospital is located in the south of Sukabumi. With a wide service area, covering Kab. Cianjur and Sukabumi District. Jampang Kulon Hospital is a Class D Hospital and will be upgraded to a Class C Hospital, because this hospital will become a referral center with the largest and most complete health facilities in Sukabumi and Southern Cianjur Districts.

The phenomenon that is currently happening in Al Ihsan Hospital, Bandung. The West Java Provincial Government anticipates the worst scenario if the hospital experiences a spike in Covid-19 cases after the Eid holiday. At the Al Ihsan Hospital in Bandung, the West Java Provincial Government in collaboration with the West Java Indonesian National Nurses Association (PPNI) will add 37 nurses. In addition, the special treatment rooms for Covid-19 patients at the West Java Provincial Hospital will also be added to 40 units. The Daily Chair of the West Java Covid-19 Handling Task Force, Daud Achmad, said that originally Al Ihsan would have added the 40 rooms a long time ago. However, because all the nurses were full of duties, the addition of the room was never realized. "At Al Ihsan 150 (nurses) are full (duties). Want to add 40 rooms constrained HR. We are working with PPNI, God willing, today there will be the addition of 37 special health workers to add 40 rooms at Al-Ihsan (rooms)," he said at Gedung Sate, Bandung City, Monday (7/6). (CNN Indonesia, 2021)

The phenomenon that occurs in Jampang Kulon Hospital at this time. Now, Jampang Kulon Hospital facilities are more complete, serving residents of Sukabumi and South Cianjur. The Regional General Hospital (RSUD) Jampang Kulon, Sukabumi Regency continues to improve by equipping a number of health service facilities. The

new facilities are the outpatient building, the specialist doctor's mess building and the funeral building for the Jampang Kulon Hospital. Kang Uu, the deputy governor of West Java, encouraged the Jampang Kulon Hospital to continue to innovate in order to provide excellent health services to the community. "I hope, first of all, the health personnel here will improve health services to the community that are excellent. Second, I hope that this hospital will continue to improve its capabilities, so that health personnel do not want to learn on their own. Third, I hope that this hospital will have innovations, including service innovation with a new system," said Pak Uu. Jampang Kulon Hospital President Director Rochady HS Wibawa said that in 2021 his party will prioritize the construction of laboratory buildings and special isolation buildings to support community services during the Covid-19 pandemic. (GALAJABAR.com, 2021)

Riski Fitri Yani, 2017. "Implementation of Human Resource Management Audit on HR Recruitment to assess effectiveness at PT. Bintang Gasing Persada Palembang" The existence of employee violations HR recruitment, selection and placement of employees have been effective Ineffective human resource planning.

Radius Orta Prima, 2019. "Human Resource Management Audit on Employee Recruitment as an effort to increase work effectiveness at PT Arwana Citra Mulia" HR planning has not been effective HR recruitment has been effective HR training and development has not been effective Employee performance appraisal has not been effective Compensation has been running Effectively Protection of employee health and safety is running effectively Termination and pension policies have been implemented effectively in accordance with applicable operational standards.

Do (implement) is to realize what has been thought and stated in the plan.

Check (check) is an activity to obtain information about the effectiveness of achieving results by evaluating and measuring or comparing what has been achieved and implemented with what should have been achieved and implemented.

Act (take action) is to follow up on information that has been obtained from the results of the examination.

Human Resource Management (HRM) is a strategic area of the organization. Human resource management should be viewed as an extension of the traditional view of managing people effectively and for that requires knowledge of human behavior and the ability to manage it.

According to Simamora (1997), human resource management is the utilization, development, appraisal, remuneration, and management of individual members of the organization or group of workers.

According to Deesler (1997), human resource management is a policy and practice that is required of someone who carries out the "people" or human resources aspect of a person's management position, including recruitment, screening, training, rewarding and community. So human resources is a systematic process to achieve the goals of human resource management in order to support the achievement of organizational goals.

Singodimedjo (2000), said that recruitment is a process of looking for, finding and attracting applicants to be employed in an organization.

The process of recruiting human resources should not be ignored, this is due to ensure that there is no mismatch between what is desired and what is obtained. This means that the organization is not getting the right employees, in terms of both quality and quantity. If it does not happen as expected by the organization, it can be said that the possibility

of work activities is less effective and efficient, then the organization will fail. In order to be able to obtain quality human resources and with the appropriate number of needs, a recruitment method is needed that can be used in the withdrawal process based on a really mature plan. Recruitment includes efforts to find a certain number of qualified prospective employees so that from them the company can select the most appropriate people to fill existing job vacancies.

METHODS

The method used in this research is a qualitative method, the type of data used in this study is secondary data, namely data that is generated from the interview process and direct observation to the informant. Secondary data is obtained through the process of observation and interviews as well as data evidence in the form of documentation and data from the archives of the company where the research is carried out with the consideration of previous research.

RESULTS AND DISCUSSION

HR Recruitment at Jampang Kulon Hospital

Based on the results of interviews with Mr. Ramdan Nugraha, Mrs. Nia as the head of the administrative section and the Head of the Recruitment section at the Jampangkulon Hospital regarding the system or procedure for recruiting workers or human resources at Jampangkulon Hospital that has followed the developments of the times according to Standard Operating Procedures (SOP) and Position and Workload Analysis (ANJAB ABK) in Jampangkulon Hospital even though for example the need for 10 workers but when the Hospital is only able to recite the Koran or issue a need for a Workload for only 5 people, the Recruitment will open job vacancies for only 5 people. It can be seen from the chart of the Jampangkulon Hospital Recruitment SOP as follows:

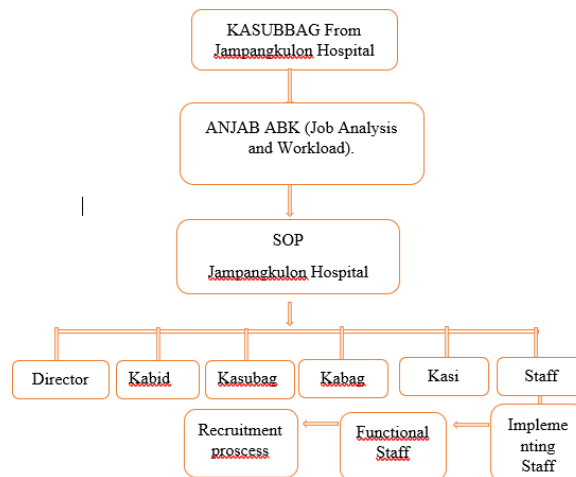


Figure 1. Jampangkulon Hospital Recruitment SOP

It can be seen from the SOP chart above that the recruitment system carried out at Jampangkulon Hospital is starting from the assessment stage of Position and Workload Analysis or (ANJAB ABK) during that year. The work owned by the RSUD at that time was reported to the Director of the RSUD and related parties for later processing as needed by the HR at that time. For the next step by step the process of delegation of recruitment carried out at the Hospital is carried out according to the SOP and the sequence responsible for the recruitment until the implementation process until the implementing staff and functional staff who carry out the recruitment activities of course with the procedures and criteria that have been determined such as when Because the hospital is in need of a nurse, certain criteria are determined, such as the last education, maximum age, work experience and other supporting matters, after which the implementing and functional staff make job vacancies announcements through mass media, both those owned by the hospital or other systems, which are then carried out. selection that is adjusted to the needs of the existing ANJAB ABK Hospital from the administrative selection process, written interview tests, which are usually carried out by the head of office who at that time needed new or additional human resources, such as those requiring additional human resources in the field of Nursing. conducting the interview test is the cation in the nursing field who does know what kind of nurse human resources are needed in the RSUD at that time as well as the recruitment process for other HR is carried out according to the ANJAB ABK SOP in Jampangkulon Hospital for the realization of the existing Vision and Mission At Jampangkulon Hospital, the HR recruited must comply with the existing SOP.

HR Management Audit at Jampang Kulon Hospital

Based on the results of interviews with H. Cece Rosidin, SKM and H. Encang Rukmana, SKM., MM as part of the Head of the Finance and Assets Subdivision and Head of the Quality and Accreditation Subdivision of the Jampangkulon Hospital Regarding the Management Audit conducted at Jampangkulon Hospital regarding the HR Management audit process in the Jampangkulon Hospital. Jampangkulon Hospital is still being carried out by internal auditors and parties who have authority in this regard. And the auditor process at Jampangkulon Hospital can be said to be good even though it is not 100% appropriate but we maximize the HR management in Jampangkulon Hospital according to the SOP which will encourage the process of realizing the Vision and Mission of Jampangkulon Hospital. It can be seen from the graph below:

The HR management audit is fully carried out by the Internal Control Unit (SPI). SPI is organizationally hierarchically under the President Director, so that the internal auditor has a special position within the company, namely independent and responsible directly to the President Director and has a functional relationship with the Board of Commissioners through the Audit Committee in carrying out its activities. Internal auditors are independent in carrying out audit activities, meaning that they are not directly involved in the company's HR Management activities that can hinder their independence.

As for the task of SPI RSUD Jampangkulon is to assist the main director in carrying out Management Control tasks to achieve company goals, through:

1. Supervision of the adequacy and reliability of HR management in each line of management so that:

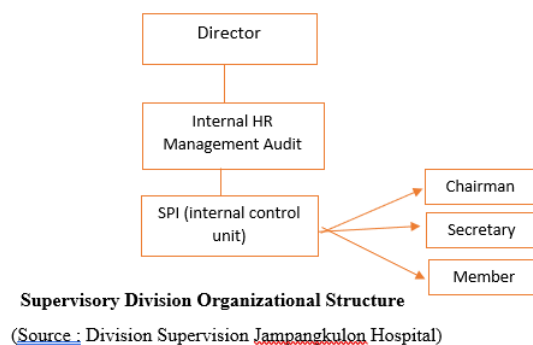


Figure 2. Division Organizational Structure

- a. Hospital assets including assets, records and documents are kept safe.
 - b. Availability of more accurate reports.
 - c. An increase in the quality of HR management performance in RSUD
 - d. There is a reduction in financial impact/losses, irregularities including fraud/fraud, and violations of prudential aspects
 - e. There is an increase in the effectiveness of performance control that is not in accordance with SOPs, organization and cost efficiency
2. Conduct audits based on audit norms and guidelines (Guidelines) by taking into account the professionalism, position of the audit company, authorities and responsibilities as stipulated in the Internal Auditor's Code of Ethics and the Audit Charter.
 3. Facilitating External Auditors who conduct inspections of HR Management activities and ensure that suggestions and recommendations by external auditors are followed up properly.

So SPI is in charge and responsible for assisting the main director and board of commissioners in carrying out supervision by concretely describing HR Management both planning, implementation and monitoring of audit results as well as ensuring healthy and adequate management at all levels of management in all Regional General Hospitals. Jampangkulon, so that in carrying out its duties, SPI is authorized to access all functions of records, property and employees according to audit assignments without being limited by any party. This also results in internal auditors being able to express opinions freely without any influence or pressure from any party.

Members of the Internal Supervision Unit of the Jampangkulon Regional General Hospital have a formal educational background, have experience as an auditor and have attended training programs to develop their competencies. In order to maintain the quality of audit results and develop competence as an internal auditor. This quality improvement program is carried out on an ongoing basis by implementing training programs required by internal auditors within the Supervision Division. The Oversight Division participated in various training programs such as: Government Internal Audit Training Program with Basic 1, Audit Fundamentals 2, Advanced 1, Advanced 2, and

Managerial, Money Laundry, Psychology and Communication in Auditing, workshops and tracking techniques.

The duties of the Internal Control Unit are as follows:

- a. Prepare annual work plans and action plans for work programs.
- b. Manage rules and regulations as well as policies and procedures related to operational activities.
- c. Supervise the management of operational activities in accordance with the audit plan that has been determined, including:
 1. Testing the conformity of policies and procedures with higher provisions and regulations and conformity of implementation with established policies and procedures, provisions and regulations.
 2. Evaluating and or testing the adequacy of operational activity controls including organization, planning, policies, procedures, human resources, recording and reporting.
 3. Conduct testing and evaluation on the performance of operational activity management.
 4. Perform testing and or other audit techniques required for recording and reporting on the management of marketing activities on a regular and ongoing basis.
 5. Recommend improvements to deviations, inconsistencies or ineffectiveness, inefficiency and or uneconomical management of operational activities as regulated in the reporting norms to the relevant work units and monitor follow-up on audit findings.
- d. Conduct special audits or limited audits on allegations of irregularities in the implementation of HR management activities that have the potential to be a significant risk for Jampangkulon Hospital.

The internal auditor as the executor of the HR Management audit at Jampangkulon Hospital helps the management in an effort to achieve the effectiveness of HR recruitment activities besides this activity is carried out to detect as early as possible various possible deviations or weaknesses that may be found.

The SPI Division of the Jampangkulon Hospital conducts an inspection of operational activities in several stages, namely:

1. Audit preparation
2. Preparation of audit program
3. Implementation of audit assignments
4. Reporting on audit results
5. Follow up on audit results

Audit Preparation

The activities carried out by the Internal Auditor at the audit preparation stage include assigning assignments, notification of audits and preliminary research.

A. Assignment

The determination of the audit assignment is intended for notification to the auditor as a basis for conducting an audit as stipulated in the Jampangkulon Hospital's annual audit plan. The assignment assignment is submitted by the Head of SPI to the chairman and the audit team in the form of an assignment letter, which among other things

determines the chairman and members of the audit team, the time required and the audit objectives.

The number of audit teams assigned to the HR Management audit is three auditors consisting of a team leader, two auditors. The time required to carry out the audit is 4 days, while the purpose of the audit is to ensure that:

1. The HR management structure has specifically described the lines of authority and responsibility of each function in the field of HR Management and has applied the principle of separation of duties and responsibilities for HR functions, administration and reporting
2. The placement of HR personnel has been carried out based on consideration of competence (knowledge and expertise) in accordance with the position and duties.
3. The management of HR management has been supported by an adequate control system and is in accordance with the implementation policy of cost management, other internal regulations and external provisions related to HR recruitment and HR management.

B. Audit Notice.

The implementation of the HR Management audit is accompanied by an audit notification letter before the audit is carried out. The notification letter stated, among other things:

- a. Reaffirmation of the authority of the HR Management Auditor to conduct HR Management audits as stipulated in the Internal Audit Charter;
- b. Planned initial meeting with the head of the Audite work unit, which is intended to explain the purpose of the audit as well as obtain an explanation from the head of the Audite work unit regarding the activities and functions of the Audite work unit;
- c. The composition of the chairman and team members;
- d. Required information.

Furthermore, the Jampangkulon Hospital SPI forwards it to its subordinate officials as a notification that an audit will be carried out by the internal auditor and instructions to prepare the necessary data or documents.

C. Preliminary Research

Preliminary research is intended to identify and understand each activity or function of the Audite in general so that the audit can be focused on strategic matters so that the Auditor can formulate audit objectives more clearly. At this stage, the internal auditor understands aspects of the Audite, including functions, HR management structure, HR recruitment, authorities and responsibilities of parties related to HR Management activities, HR Management policies, HR Management systems and procedures, legal aspects and provisions. other.

At this stage, the procedures carried out by the HR management internal auditor are:

a. Organization

1. Understand the organizational structure, main tasks and functions of the HR management work unit.
2. Understand the authorities and responsibilities of the parties involved in the preparation of the HR management budget. Understand the workflow of work

units related to the management of HR Management, especially in the implementation of HR Recruitment at the Jampangkulon Hospital.

The audit team gained an understanding of the organization, HR management and implementation of HR recruitment by referring to the decisions of the board of directors (Decree of the Board of Directors) related to this matter, such as the Decree of the Board of Directors regarding the Organization and Work Procedure of the Jampangkulon Regional General Hospital, the Decree of the Board of Directors regarding Organization and Management HR, the decisions of the Board of Directors regarding the Regulations for the Implementation of HR Management, the decisions of the Board of Directors regarding the Salary of Employees, Ranks and Positions of Employees, Career Paths of Employees.

The audit preparation carried out by the Jampangkulon Hospital SPI was adequate where before conducting the HR management examination, the Jampangkulon Hospital Internal Auditor first received an assignment from the Head of the Supervision Division in the form of an assignment letter to conduct an examination of HR Management activities at the Jampangkulon Regional General Hospital. This is a formal legality that is required as a the form of assignment as well as the authority given to the internal HR management auditor to conduct an examination. After receiving the assignment, the internal auditor provides notification in the form of a letter that an examination will be carried out at the HR Management section. This is done to provide an opportunity for the Management of the Hospital to prepare all information or data needed by the internal auditor and also as a formal legality that explains the authority of the internal auditor to conduct an examination so that the Jampangkulon Regional General Hospital may not limit the examination to be carried out by the auditor.

Internal auditors have also conducted preliminary research where internal auditors recognize and understand regulations, policies on the organizational structure of HR management, authorities and responsibilities of parties related to HR management, legal aspects and other provisions. By conducting preliminary research, the internal auditor will have an understanding of the work unit to be audited.

Audit Program Preparation

The HR management audit makes a plan of work steps that must be carried out during the inspection based on the goals and objectives that have been set as well as available information about the HR management activities that have been examined. The SPI audit program at Jampangkulon Hospital is:

1. Period of internal inspection twice a year
2. Audit objectives

The Internal Auditor of Jampangkulon Hospital evaluates the design and implementation of the organization and HR Management activities, to ensure that:

1. The organizational structure of HR Management has described specifically the lines of authority and responsibility of each function in the field of HR Management and has applied the principle of separation of duties and responsibilities for the administrative and reporting functions.
2. The placement of personnel has been carried out based on consideration of competence (knowledge and expertise) in accordance with the position and duties.

3. The management of HR and Recruitment management costs has been supported by an adequate control system in accordance with other internal regulations and external regulations related to HR recruitment.

Data and Information

In carrying out HR management audits, SPI Jampangkulon Hospital uses various types of data to be used as material for analysis and evaluation of operational activities. The data used are:

- a. Organizational structure and employee data from work units related to HR Management activities.
- b. Financial report data.
- c. HR Recruitment Procedure
- d. Other data from the results of passive audits by appointed auditors in the job descriptions and responsibilities of auditors in the Work Plan of the Supervision Division.
- e. Audit results of previous years.

Audit Method

- a. On desk and on field use data and information that can be accessed by the Audit Team. To obtain data and information for testing, the team Jampangkulon Hospital audit used various data collection techniques such as sampling, interviews, observation and testing as well as confirming.
- b. Audit Procedure

Control

- a. Understand the organizational structure, main tasks and functions of the HR Management work unit
- b. Understand HR Management policies and procedures in the Recruitment process
- c. Evaluate the adequacy of the organizational design for HR management recruitment costs in accordance with applicable regulations.
- d. Evaluate whether HR management policies and procedures and HR Recruitment implementation have been determined in accordance with applicable regulations.
- e. Test whether there is a clear segregation of duties within the HR Management organization.
- f. Test whether HR management and HR Recruitment implementation are in accordance with established HR Management procedures and policies.

The internal auditor of HR Management at Jampangkulon Hospital has prepared an audit program well because the HR Management audit program has explained/stated the audit objectives, examination period, audit scope, data and information, audit methods, and has also documented HR Management audit procedures. The internal auditor of HR Management prepares an audit program so that the implementation of audit tasks can achieve the stated objectives with the minimum use of resources which include energy, cost, and time used.

Control check

The stages in this control inspection are:

- a. Control Evaluation

Previously, at the audit preparation stage, the HR management auditor had conducted a preliminary study, in which the internal auditor gained an understanding of HR organization and management and the policies and procedures related to HR Management and HR Recruitment activities. Furthermore, at this stage, the HR Management Auditor evaluates the adequacy of the HR Management organization design, the adequacy of HR management policies and procedures and the policies and procedures for the implementation of Recruitment in accordance with applicable regulations.

a. Control Test

Organization

SPI conducts direct testing of parties related to operational cost control to assess whether the parties involved in the operational organization have carried out activities in accordance with their roles. Control tests are carried out on all parties involved in HR Management activities, namely: HR Management Leader, Administration Section Leader, Legalization and Realization Section Leader, Reporting Section, Analysts, and **Administrative Officers and Recruitment Officers**.

After reviewing the HR Management and Recruitment control, the Jampangkulon regional hospital internal control unit conducted a detailed examination of HR management control activities in HR recruitment. HR especially in Recruitment.

The internal control unit collects sufficient, competent and relevant evidence and information by conducting interviews, submitting questionnaires and conducting tests based on predetermined samples by conducting physical examinations or documents that are used as inspection samples. The internal control unit examines and evaluates all such information to obtain findings that are documented in the Working Paper. During the audit process, the HR management auditor always uses the Audit Working Paper (KKA) in documenting the findings obtained.

At the end of the audit, all these findings are then collected and documented in the form of an overview of the audit results. An overview of audit results explains the actual situation/deviations found, circumstances that should have occurred, the causes of deviations, the impact of deviations, and recommendations from the Internal Auditor.

Audit Result Report

Before the Audit Results Report (LHA) is made, the results or audit findings are collected in the form of an overview of audit results and discussed with the director. This activity is called an exit meeting where at the meeting the audit team confirms the audit findings that have been obtained, listens to the auditee's responses/comments regarding the audit findings and also receives a commitment from the director of the Jampangkulon Hospital regarding the completion time of repairs or follow-up on these findings.

After the exit meeting, one of the internal auditors is appointed to draft a report which is then reviewed by the Head of the Supervision Division in order to gain confidence that the report is complete and correct where the report contains clear information on audit findings regarding the facts, circumstances that should and the impact and causes of deviations, audit responses/comments on audit findings in the form of justification/approval, or objections/rejections and reasons and commitments to make improvements within a certain time limit and recommendations for improvement from internal auditors.

After reviewing the draft report, the internal auditor then prepares an Audit Results Report (LHA) which includes all inspections, not only HR Management audits but also all audits carried out by the Recruitment Supervision Group, Operational Group and Technology Group. The LHA is signed or approved by the President Director and then sent to the HR management section for inspection, which is to be known and followed up and copied to the President Director.

Supervision of Follow-up Audit Results

HR Management Auditor at Jampangkulon Hospital in carrying out HR Management audits on Recruitment activities not only conducts examinations and reports on the findings that have been obtained, but also supervises follow-up on the recommendations that have been given. The Internal Auditor checks the follow-up of the Jampangkulon Hospital to see to what extent the audit results have been followed up, whether the repairs have been completely audited, are still in process or have not been completed at all.

The Internal Auditor monitors and analyzes and reports on the progress of the implementation of the follow-up improvements that have been carried out by the Audit, which include:

Monitoring of follow-up implementation

Monitoring of the follow-up implementation is carried out by the Supervision Division of RSU Jampangkulon to find out progress and remind RSU Jampangkulon if it has not been able to carry out its repair commitments before or until the deadline promised at the exit meeting that was previously held.

Analysis of adequacy of follow-up

From the results of monitoring the follow-up implementation, a adequacy analysis was carried out on the realization of the repair promises that had been carried out by Jampangkulon Hospital, whether the repairs had been completely audited, still in process or not yet completed at all. The HR Management Auditor makes the percentage of the number of findings that have been completely repaired (Ready/TS), the percentage of improvements that are still in process (In Process/DP) and the percentage of findings that have not been completed (Not Ready/BS). Furthermore, a re-check of the follow-up is carried out if there are difficulties or obstacles that cause the follow-up cannot be carried out properly.

Effectiveness of HR recruitment at Jampang Kulon Hospital

Mardiasmo (2009:132) effective basically relates to the achievement of policy goals or targets (use results). Effectiveness is the relationship between the output and the objectives to be achieved. HR management activities are said to be effective if the activity process reaches the final policy goals and objectives (spending wisely).

According to Bayangkara (2011:11), "Effectiveness can be understood as the level of success of an organization in achieving its goals". If an organization achieves its goals, it can be said that the organization has been effective. Thus, it can be concluded that effectiveness is the degree of success in an organization in achieving its goals.

The efficiency and effectiveness of the HR management audit is known as an audit that concentrates on the effectiveness and efficiency of the organization in the HR recruitment or development process in the Company. Effectiveness measures how successful an organization is in achieving its goals and objectives according to the company's vision and mission. Efficiency measures how well an entity uses its resources

to achieve its objectives. For example, an auditor can examine a federal agency to determine whether the agency has achieved its objectives according to the SOP set by the company (effectiveness) in using and managing human resources, especially starting from the HR recruitment process (efficient).

To assess the effectiveness of how HR management, especially in the HR recruitment process runs properly, it begins by conducting a sampling examination of the evidence of the bookkeeping, and how the recruitment process and HR management management begin so that it can be seen whether the HR management of Jamapangkulon Hospital is in accordance with the SOP or not. not yet, the management and process step by step according to procedures to support the declared vision and mission. There are several indicators that can be used to measure effectiveness, namely productivity, efficiency, satisfaction, suitability, and development. Based on the results of observations and interviews of researchers at Jampangkulon Hospital that productivity, efficiency, satisfaction in service and human resource capabilities, and development have been carried out well this is also influenced by the management auditor in carrying out their duties in the field of inspection, where if errors are found by the auditor in management activities HR, especially in the field of recruitment, the HR management section always evaluates and improves so that there are periodic improvements.

In this case, the HR management auditor at the Jampangkulon Hospital always strives to improve the effectiveness of recruitment activities and HR management management. so that there are no human resources that are not in accordance with the needs of the Hospital. The management will continue to make efforts to develop talent, competence and good management so that the HR owned by the RSUD has the appropriate competence, of course, it is assisted by the evaluation process and suggestions provided by the internal audit of the RSUD in order to encourage the achievement of HR management that can assisting the Vision and Mission in accordance with ANJAB ABK RSUD Jampangkulon.

It is expected that the auditor process carried out can assist the process of managing HR management in accordance with ANJAB ABK RSUD in order to encourage the achievement of the vision and mission of the RSUD in increasing the effectiveness of the hospital management activities continuously and periodically.

CONCLUSION

Based on the research contained in the discussion chapter, the researchers draw conclusions from research on Human Resource Management Audits on HR Recruitment to Assess Effectiveness at Jampangkulon Hospital, Sukabumi Regency: The effectiveness of how HR management, especially in the HR recruitment process runs properly, starts with conducting a sampling examination of the bookkeeping evidence, and how the recruitment process and HR management management begin so that it can be seen whether the HR management of Jamapangkulon Hospital is in accordance with the SOP or not. management and process step by step according to procedures to support the declared vision and mission. There are several indicators that can be used to measure effectiveness, namely productivity, efficiency, satisfaction, suitability, and development. Based on the results of observations and interviews of researchers at Jampangkulon Hospital that productivity, efficiency, satisfaction in service and human resource capabilities, and development have been carried out well this is also influenced

by the management auditor in carrying out their duties in the field of inspection, where if errors are found by the auditor in management activities HR, especially in the field of recruitment, the HR management section always evaluates and improves so that there are periodic improvements. In this case, the HR management auditor at the Jampangkulon Hospital always strives to improve the effectiveness of recruitment activities and HR management management. so that there are no human resources that are not in accordance with the needs of the Hospital. The management will continue to make efforts to develop talent, competence and good management so that the HR owned by the RSUD has the appropriate competence, of course, it is assisted by the evaluation process and suggestions provided by the internal audit of the RSUD in order to encourage the achievement of HR management that can assisting the Vision and Mission in accordance with ANJAB ABK RSUD Jampangkulon, It is expected that the auditor process carried out can assist the process of managing HR management in accordance with ANJAB ABK RSUD in order to encourage the achievement of the vision and mission of the RSUD in increasing the effectiveness of the hospital management activities continuously and periodically.

REFERENCES

- Amirullah and Hanafi, R. (2002). Introduction to Management. Yogyakarta: Graha Ilmu.
- Aulia, Darlin. (2014). Management Audit To Assess The Effectiveness Of The Human Resources Function. (2014) Student Scientific Articles, vol.39pages. Available: <http://repository.unej.ac.id>.
- Boyton, Johnson, Kell. (2003). Modern Auditing. Volume I, 7th Edition. Jakarta: Erlangga
- Chandra, Erni. (2015). Management Audit to Assess the Effectiveness of the Human Resources Function at CV. Media Printika. Thesis of the Faculty of Economics, Yogyakarta State University, (online). Available: <http://eprints.unv.ac.id/28418/1/SKRIPSI%20ERNI%20CHANDRA>. (05 December 2016)
- CNN Indonesia. (2021, 7 June). West Java Adds Nurses and Hospital Rooms Facing Rise in Covid Cases. Accessed in June 2021, from <https://www.cnnindonesia.com/nasional/20210607215838-20-651469/jabar-add-perawat-dan-kamar-rs-facing-lonjakan-case-covid>
- Daft, Richard L. 2002. Management Fifth Edition Volume One. Jakarta: Erlangga
- GALAJABAR.com. (2021, 7 April). Now, Jampang Kulon Hospital facilities are getting more complete, serving the residents of Sukabumi and South Cianjur. Retrieved April 2021, Reporter: Dicky Mawardi. From <https://galajabar.tangan-rakyat.com/jabar/pr-1081735054/kini-facility-rsud-jampang-kulon-semakin-complete-melayani-warga-sukabumi-dan-cianjur-selatan>
- Gondodiyoto, Santoyo. (2007). Information System Audit.
- James R. Crockett. (2016). Criteria for Operational Audit
- Mardiasmo. (2009). Public sector accounting. Andi. Yogyakarta.
- Nugroho Wahyu Gatot, (2019). 2017 Thesis Writing Guide. South Tangerang: Love for Media Books
- Prima Radius Orta, (2019). Human Resource Management Audit on Employee Recruitment as an Effort to Improve Work Effectiveness at PT. Arowana Citra

- Noble. Thesis of the Faculty of Economics and Business Accounting Study Program, University of Muhammadiyah Palembang, (Online). <http://repository.um-palembang.ac.id/id/eprint/5569> (3 October 2019)
- Sugiyono, (2017). Quantitative, Qualitative and R&D Research Methods. Bandung: Alfabeta.
- Sugiyono. (2018). Quantitative, Qualitative Research Methods and R&D, th Edition twenty-one (21), Bandung: Alfabeta
- Susilo, Willy. (2002). HR Audit Comprehensive Guide for Auditors and Practitioners of Human Resource Management and Organizational/Company Leaders. Depok: PT. Vorqistatama Binamega.
- Suwiryo Darmo H, (2017). Thesis Writing Guide. 2017. South Tangerang:Love Media Books.
- Yani, Riski Fitri. (2017). Implementation of Human Resource Management Audit on HR Recruitment to Assess Effectiveness at PT. Bintang Gasing Persada Palembang. Thesis of the Faculty of Economics and Business, University of Muhammadiyah Palembang, (Online). <http://repository.um-palembang.ac.id> (08 February 2017)