# Presenting a human resource auditing model with the approach of functional and macro level strategies in hospitals affiliated to social security organization

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## Abstract

Lack of human resources auditing is associated with problems such as unhealthy performance of human resources, the uncertainty of effectiveness and efficiency, and non-compliance of human resources performance with rules, goals and macro policies in the organization. The present study was conducted using a qualitative method. To analyze the data, it used the cognitive mapping method. The study's statistical population included audit and human resources elites and 10 of them were selected using a purposeful (non-probabilistic) sampling method. During the research and survey of experts, 106 indicators for the implementation of functional and macro-level strategies were identified and were placed in the form of 15 concepts. The CVI of the questionnaire was confirmed with a value larger than 0.79. The developed questionnaire was submitted to 10 human resources experts. The data in the final cross-matrix questionnaire were used as input data for the Ucinet and NetDraw systems to design the pattern. The links were weighted towards management and individual skills. Management skills as a focal node called ego with nodes connected to it directly called Alter, including thinking skills, mental abilities, organization, monitoring, scientific abilities, psychological abilities, professional abilities, allocation, strategic, cognitive, individual, interpersonal, and interaction formed an ego network. The results of the present study can be used by managers in the area of human resource auditing model with the approach of functional and macro level strategies of the hospital to adapt human resource performance to the rules, goals and macro policies of related organizations.

## 1 Introduction

Human resource auditing means a systematic review of analysis, job design, recruitment, training, performance appraisal, employee and manager rewards, motivation, participatory management, communications, social security and welfare, safety and health, and industrial communications, following the principles of the trade union, and discussing

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and solving them [10]. Auditing results are used to identify the strengths and weaknesses of human resources and improve the current situation [5]. It aims to increase the competitive advantage of the organization by ensuring the effectiveness of human resources [11]. According to Negi and Chaubey [8], human resources auditing is an important tool that can be useful in motivating employees to think constructively, identify positive aspects, and organizational shortcomings, and make suggestions for improvement. According to Eshrat and Habib [5], it is used to make the organization more efficient in using human resources. Bakhshizadeh Borj and Sasanian [2] and Hercus and Oades [4] argue that human resource auditing helps achieve the organisation's goals by retaining the best employees. According to Ukil [13], lack of human resource auditing in the organization causes problems in making the necessary reforms to grow, develop and improve the activities of the organization, inefficiency, and finally the phenomenon of organizational death.

Regarding the functional level of strategies of the organization, which refer to the orientations of the organization in each of the functions, it should be noted that the goal of strategic planning is to guide and determine the orientation of the whole organization [3]. Operational sectors in an organization represent functional levels. Functional units in an organization include marketing, budget and financial functions, human resources, and research and development. At the functional level of an organization, the roles of making all decisions related to workforce management, service compensation, employment policies and other personnel aspects of the organization have been allocated to human resource managers [9].

It seems that the lack of human resource auditing in hospitals affiliated with social security organizations in Kerman studied in the present study causes problems and consequently unsuccessful performance of the organization. Therefore, human resource auditing is necessary. Therefore, the present study aimed to design a human resource auditing model with the approach of functional and macro level strategies in hospitals affiliated with social security organizations in Kerman.

## 2 Methods

The present study was conducted using a qualitative method. To analyze the data, it used the cognitive mapping method in which a network of components and relationships in the form of a diagram is displayed [14] was used. The statistical population of the study included people who were experts in the area of auditing and human resource processes in hospitals affiliated with social security organizations in Kerman. Ten of them were selected using a purposeful (non-probabilistic) sampling method.

Reviewing the research literature and background and survey of experts, 106 indicators related to the abilities and skills required - to implement functional and macro-level strategies were identified in the form of 15 concepts. The concepts included 1- Intellectual and mental abilities 2- Mental and psychological abilities 3- Physical abilities 4- Scientific abilities 5- Interaction skills 6- Allocation skills 7- Organization skills 8- Monitoring skills 9- Thinking skills 10- Job and professional skills 11- Cognitive skills 12- Individual skills 13- Interpersonal skills 14- Strategic skills 15- Management skills. Using the content validity method, the degree of relevance of the indicators included in the questionnaire was determined by measuring the desired characteristics with a four-point Likert scale ranging from completely relevant, relevant but needs revision, need for fundamental revision, and completely irrelevant.

The opinions of 5 human resources experts and specialists in this area were collected and since the ratio of the number of experts who selected the options of "completely relevant" and "relevant but needs revision" on all 106 indicators collected to the total number of experts (CVI) was greater than 0.79, all indicators were valid and acceptable in terms of content validity.

The content validity was evaluated, including both content validity index (CVI).

$$CVI = \frac{\text{Number of experts who answered the questions of options 3 and 4}}{\text{Total number of specialists}}$$

The content validity ration (CVR) after confirming the face validity of the draft questionnaire. The formula of content validity ratio is.

$$CVR = (N_e - N/2)/(N/2),$$

in which the $N_e$ is the number of panelists indicating "essential" and N is the total number of panelists. Reliability measurement is by calculating Cronbach's alpha coefficient which was calculated using SPSS software and was calculated according to

$$r_\alpha = \frac{k}{k-1}\left(1 - \frac{\sum_{t=1}^{k} S_t^2}{S_t^2}\right)$$

in which $K$: Number of questions, $S^2K$: The variance of all subjects answers to the km question, $S_t$: The variance of the sum of the scores of each respondent. The study's statistical population was ten experts and professors of the faculty of management in determining the validity of the research instrument. In the second part, the statistical population is social media users. The size of the statistical population is considered unlimited.

Thus, in the next steps, the designed questionnaire was given to 10 human resources experts and specialists. Using a $14 \times 14$ cross-sectional matrix, the effect of categories or concepts related to abilities and skills on each other is shown with different intensity effects (No effect=0, low effect=1, moderate effect= 2 and high effect=3). The input data of Ucinet and NetDraw software were provided to design a model of auditing the abilities and skills to implement the functional and macro-level strategies of the Social Security Organization. The mentioned matrix was provided to 10 human resource experts. The final matrix was obtained using the mode or frequency method. Then, the final audit model was extracted using the mentioned software. In this study, to answer the first question of the research (What are the desirable human resources abilities and skills to implement the functional and macro strategies of the Social Security Organization?), using the research background and interviewing human resources experts and using content analysis and open, axial and selective coding techniques, the desirable abilities and skills to implement the functional and macro level strategies of the Social Security Organization were obtained. A total of 106 indicators were classified into 15 categories or concepts as follows:

1. Intellectual and mental abilities including the indicators of 1- IQ or cognitive intelligence 2- Talent 3- Logical reasoning power 4- Will power 5- Memory power 6- Perception power 7- Problem-solving

2. Mental and psychological abilities including the indicators of 1- Effective communication with others 2- Self-confidence 3- Judgment and decision making 4- Personal growth

3. Physical abilities including the indicators of 1- Physical strength and physical characteristics appropriate to the job duties 2- Maintaining and promoting physical abilities

4. Scientific abilities including the indicators of 1- Knowledge resulting in skills 2- Informal education

5. Interaction skills including the indicators of 1- Socialization process, recognizing organizational standards and adaptation 2- Creativity 3- Interaction skills or mutual communication, in accordance with organizational customs and laws 4- Social intelligence 5- Leadership 6- Social attractiveness and approval 7- Skills of changing and adapting values in accordance with organizational values

6. Allocation skills including the indicators of 1- Planning of affairs 2- Financial budgeting 3- Time budgeting 4- Skill of allocating other organizational resources

7. Organizing skills including the indicators of 1- Time management 2- Planning skills 3- Ability to organize resources 4- Skills of teamwork and cooperation with others 5- Determining goals and ways to achieve them 6- Ability to delegate work to other people in the organization 7 - Skills to increase efficiency, effectiveness and productivity 8- Skills to perceive priorities 9- Clear communication skills (determining standard) 10- Self-care skills

8. Monitoring skills including the indicators of 1- Ability to search and use information 2- Determining criteria or standards 3- performance appraisal 4- Identifying barriers in performing tasks and implementing strategy 5- Detecting deviations 6- Performing corrective actions

9. Thinking skills including the indicators of 1- Objective thinking 2- Abstract thinking 3- Critical thinking 4- Synthetic thinking 5- Analytical thinking 6- Logical thinking 7- Systemic thinking 8- Strategic thinking

10. Job and professional skills including the indicators of 1- Cognitive flexibility 2- Negotiation 3- Attention to servicing 4- Emotional intelligence 5- Management of people 6- Technical skills 7- Innovation 8- Lack of one-dimensionality and creating a certificate of multiple skills 9- Professional independence 10- Professional commitment 11- Professional ethics

11. Cognitive skills including the indicators of 1- Self-awareness 2- Perceptual skills 3- Focus 4- Identifying of environmental and organizational factors 5- Knowledge of the interpersonal relationship

12. Individual skills including the indicators of 1- Problem analysis 2- Responsiveness and rhetorical skills 3- Oral communication skills 4- Written communication skills 5- Establishing balance 6- Ability to organize 7- Charisma and influencing others 8- Self-motivating skills 9- Estimating skills 10- Ability to use required computer hardware and software.

13. Interpersonal skills including the indicators of 1- Human skills 2- Conflict management 3- Emotion management and skills to cope with negative emotions 4- Participation and trust 5- Delegation 6- Social support 7- Persuasion skills

14. Strategic skills including the indicators of 1- Ability to understand the goals, policies and strategy of the organization 2- Ability to understand the role and responsibilities in the implementation of the strategy 3- Strategic human resource planning skills 4- Human resource empowerment skills 5- Skills to turn strategy into action plan

6 - Skills of identifying human resource processes 7- Skills of creating coordination and integration between human resource operational processes and organizational strategies 8- Skills of process analysis 9- Skills of process monitoring and control 10- Skills of redesigning processes 11- Skills of discovering talents and abilities 12- Skills of identifying, creating and maintaining strategic value for the customer 13- Individual development planning 14- Strategic risk management 15- Educational needs assessment 16- Strategic human resource management 17- Skill of developing and using a balanced scorecard to appraise performance 18- Ability to recognize and understand human resources as mental capital

15. Management skills including the indicators of 1- Knowledge management 2- Strategic management and leadership 3- Talent management 4- Information management 5- Customer relationship management

To answer the second question of the research (What is the priority of the human resources ability and skills in the Social Security Organization to implement the functional and macro strategies of the organization?), Using the abilities and skills listed in the first stage and the research 5-point Likert, a questionnaire entitled "Prioritization of desirable abilities and skills for the implementation of functional and macro strategies of the Social Security Organization" was designed and provided to 10 human resources experts. At this stage, using the single-stage fuzzy Delphi technique and triangular fuzzy numbers and finally the formula of center of gravity, the indicators were screened and prioritized. Out of 106 obtained indices, the following 11 indicators were removed:

- Physical strength and physical characteristics appropriate to job duties 2- Maintaining and promoting physical abilities from the category of physical abilities 3- Informal education from the category of scientific abilities 4- Social attractiveness and approval from the category of interaction skills 5- Financial budgeting 6- The skill of allocating other organizational resources from the category of allocation skills 7- Self-care skills from the category of organizing skills 8- Determining criteria or standards from the category of monitoring skills 9- Strategic thinking from the category of thinking skills 10- Paying attention to servicing from the category of job and professional skills 11- Strategic risk management from the category of strategic skills

To answer the third question of the research (What are the gaps between the current situation and the desired abilities and skills to implement the functional and macro strategies of the Social Security Organization and what are the practical solutions to fill these gaps?), 95 indicators were approved and prioritized in the second stage in the form of a five-point Likert questionnaire entitled "comparing the current and desirable status of abilities and skills for the implementation of functional and macro strategies of the Social Security Organization". Then, it was provided to 10 human resource experts. To answer the fourth research question (What is the human resource auditing model of the Social Security Organization using the cognitive mapping method?), Using a $14 \times 14$ cross-sectional matrix, the effect of categories or concepts related to abilities and skills on each other is shown with different intensity effects (No effect=0, low effect=1, moderate effect= 2 and high effect=3), the input data of Ucinet and NetDraw software were provided to design a model of auditing the abilities and skills to implement the functional and macro level strategies in the Social Security Organization. The matrix was provided to 10 human resources experts and the final matrix was obtained using the mode or frequency method. Using the mentioned software, the final auditing model was extracted.

## 3 Results

The results of the analysis of connections between nodes in Table 1 are as follows:

- The effect of different nodes on thinking skills: 1- Intellectual and mental abilities have high effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have high effect 4- Interaction skills have moderate effect 5- Allocation skills have low effect 6- Organizing skills have high effect 7- Monitoring skills have low effect 8- Job and professional skills have moderate effect 9- Cognitive skills have moderate effect 10- Individual skills have high effect 11- Interpersonal skills have moderate effect 12- Strategic skills have high effect 13- Management skills have moderate effect.

- The effect of different nodes on intellectual and mental abilities: 1- Mental and psychological abilities have moderate effect 2- Scientific abilities have high effect 3- Interaction skills have low effect 4- Allocation skills have moderate effect 5- Organizing skills have low effect 6- Monitoring skills have low effect 7. Thinking skills have moderate effect 8- Job and professional skills have moderate effect 9- Cognitive skills have low effect 10- Individual skills have high effect 11- Interpersonal skills have low effect 12- Strategic skills have low effect 13- Management skills have low effect.

Table 1: Final cross matrix

| Categories | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 2 | 2 |
| 2 | 2 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| 3 | 3 | 1 | 0 | 2 | 2 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 3 | 3 |
| 4 | 1 | 2 | 1 | 0 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 |
| 5 | 2 | 1 | 1 | 2 | 0 | 2 | 3 | 1 | 2 | 1 | 2 | 2 | 2 | 2 |
| 6 | 1 | 2 | 1 | 2 | 3 | 0 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 |
| 7 | 1 | 1 | 2 | 3 | 2 | 2 | 0 | 1 | 2 | 1 | 2 | 2 | 2 | 2 |
| 8 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 0 | 2 | 2 | 2 | 2 | 2 | 3 |
| 9 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 0 | 2 | 3 | 2 | 2 | 3 |
| 10 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 0 | 3 | 2 | 2 | 2 |
| 11 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 0 | 3 | 2 | 3 |
| 12 | 1 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 0 | 2 | 2 |
| 13 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 3 | 1 | 2 | 2 | 2 | 0 | 3 |
| 14 | 1 | 1 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 0 |

- The effect of different nodes on management skills: 1- Intellectual and mental abilities have moderate effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have high effect 4- Interaction skills have high effect 5- Allocation skills have moderate effect 6- Organizing skills have moderate effect 7- Monitoring skills have moderate effect 8- Thinking skills have high effect 9- Job and professional skills have high effect 10- Cognitive skills have moderate effect 11- Individual Skills have high effect 12- Interpersonal skills have moderate effect 13- Strategic skills have high effect.

- The effect of different nodes on organizing skills: 1- Intellectual and mental abilities have high effect 2- Mental and emotional abilities have moderate effect 3- Scientific abilities have high effect 4- Interaction skills have moderate effect 5- Allocation skills have moderate effect 6- Monitoring skills have moderate effect 7- Thinking skills have moderate effect 8- Job and professional skills have moderate effect 9- Cognitive skills have moderate effect 10- Individual skills have moderate effect 11- Interpersonal skills have moderate effect 12- Strategic skills have high effect 13- Management skills have high effect.

- The effect of different nodes on job and professional skills: 1- Intellectual and mental abilities have high effect 2- Mental and psychological abilities have high effect 3- Scientific abilities have high effect 4- Interaction skills have moderate effect 5- Allocation skills have moderate effect 6- Organizing skills have moderate effect 7- Monitoring skills have moderate effect 8- Thinking skills have moderate effect 9- Cognitive skills have high effect 10- Individual skills have high effect 11- Interpersonal skills have moderate effect 12- Strategic skills have low effect 13- Management skills have high effect.

- The effect of different nodes on mental and psychological abilities: 1- Intellectual and mental abilities have high effect 2- Scientific abilities have low effect 3- interaction skills have moderate effect 4- Allocation skills have low effect 5- organizing skills have moderate effect 6- Monitoring skills have low effect 7- Thinking skills have moderate effect 8- Professional skills have low effect 9- Cognitive skills have moderate effect 10- Individual skills have high effect 11- Interpersonal Skills have moderate effect 12- Strategic skills have low effect 13. Management skills have low effect.

- The effect of different nodes on allocation skills: 1- Intellectual and mental abilities have high effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have moderate effect 4- Interaction skills have moderate effect 5- Organizing skills have high effect 6- Monitoring skills have moderate effect 7. Thinking skills have moderate effect 8- Job and professional skills have moderate effect 9- Cognitive skills have high effect 10- Individual skills have moderate effect 11- Interpersonal skills have moderate effect 12- Strategic skills have high effect 13- Management skills have high effect.

- The effect of different nodes on cognitive skills: 1- Intellectual and mental abilities of high effect 2- Mental and psychological abilities of moderate effect 3- Scientific abilities of low effect 4- Moderate effect interaction skills 5- Low effect allocation skills 6- Organizing skills High Effect 7- Low Effect Monitoring Skills 8- Moderate Effect Thinking Skills 9- Moderate Effect Job and Professional Skills 10- High Effect Individual Skills 11- Moderate Effect Interpersonal Skills 12- Moderate Effect Strategic Skills 13- High Effect Management Skills.

- The effect of different nodes on monitoring skills: 1- Intellectual and mental abilities have high effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have moderate effect 4- Interaction skills have low effect 5- allocation skills have low effect 6- Organizing skills have high effect 7- Thinking skills have high effect 8- Job and professional skills have moderate effect 9- Cognitive Skills have moderate effect 10- Individual Skills have moderate effect 11- Interpersonal skills have high effect 12- Strategic skills have moderate effect 13- Management Skills have high effect.

- The effect of different nodes on scientific abilities: 1- Intellectual and mental abilities have high effect 2- Mental and psychological abilities have moderate effect 3- interaction skills have low effect 4- Allocation skills have low effect – 5-Organizing skills have moderate effect 6- Monitoring skills have moderate effect 7- Thinking skills have high effect 8- Job and professional skills have low effect 9- Cognitive skills have moderate effect 10- Individual skills have moderate effect 11- Individual skills have moderate effect 12- Strategic skills have low effect 13- Management skills have moderate effect.

- The effect of different nodes on individual skills: Intellectual and mental abilities have high effect 2- Mental and psychological abilities have high effect 3- Scientific abilities have high effect 4- Interaction skills have moderate effect 5- Allocation skills have moderate effect 6- Organizing skills have moderate effect 7- Monitoring skills have moderate effect 8- Thinking skills have moderate effect 9- Job and professional skills have high effect 10- Cognitive skills have high effect 11- Interpersonal skills have moderate effect 12- Strategic skills have moderate effect 13- Management skills have high effect.

- The effect of different nodes on interpersonal skills: 1- Intellectual and mental abilities have low effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have moderate effect 4- Interaction skills have moderate effect 5- Allocation skills have moderate effect 6- Organizing skills have high effect 7- Monitoring Skills have high effect 8- Thinking skills have moderate effect 9- Job and professional skills have moderate effect 10- Cognitive skills have moderate effect 11- Individual skills have high effect 12- Strategic skills have moderate effect 13- Management skills. Have high effect.

- The effect of different nodes on interaction skills: 1- Intellectual and mental abilities have moderate effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have moderate effect 4- Allocation skills have moderate effect 5- Organizing skills have moderate effect 6- Monitoring skills have high effect 7. Thinking skills have moderate effect 8- Job and professional skills have moderate effect 9- Cognitive skills have moderate effect 10- Individual skills have moderate effect 11- Interpersonal skills have high effect 12- Strategic skills have high effect 13- Management skills have moderate effect.

- The effect of different nodes on strategic skills: 1- Intellectual and mental abilities have moderate effect 2- Mental and psychological abilities have moderate effect 3- Scientific abilities have high effect 4- Interaction skills have moderate effect 5- Allocation Skills have moderate effect 6- Organizing skills have moderate effect 7- Monitoring skills have moderate effect 8- Thinking skills have moderate effect 9- Job and professional skills have moderate effect 10- Cognitive Skills have moderate effect 11- Individual skills have moderate effect 12- Interpersonal skills have moderate effect 13- Management skills have high effect.

following results were obtained from the tables analysis:

There is a relationship and interaction between all concepts, but with different. Therefore, all concepts affect each other.

Managerial skills and individual skills, as a focal or core node (has high actor prestige or node popularity), form an ego network with nodes that are directly connected to it and it is called Alter or dependent nodes.

Managerial skills have direct relationship with other nodes or concepts.

Individual skills have a direct relationship with all nodes.

Cognitive skills have a direct relationship with other nodes.

Strategic skills have a direct relationship with other nodes.

The interaction skill has a direct relationship with other nodes, as well as other skills and abilities are directly related to other nodes.

Intellectual and mental abilities have the greatest effect on other nodes compared to other nodes.

Allocation skills have the least effect on other nodes compared to other nodes.

Table 2: Degree of Centrality

| Skills and Abilities | Indeg | Outdeg | Nrm Indeg | Nrm Outdeg |
|---|---|---|---|---|
| 1-Intellectual and Mental Abilities | 21 | 34 | 53.846 | 87.179 |
| 2-Mental and Psychological Abilities | 22 | 28 | 56.410 | 71.795 |
| 3-Scientific Abilities | 24 | 31 | 61.538 | 79.487 |
| 4-Interaction Skills | 29 | 24 | 74.359 | 61.538 |
| 5-Allocation Skills | 31 | 23 | 79.487 | 58.974 |
| 6-Organizing Skills | 30 | 30 | 76.923 | 76.923 |
| 7-Monitoring Skills | 31 | 24 | 79.487 | 61.538 |
| 8-Thinking Skills | 29 | 29 | 74.359 | 74.359 |
| 9-Job and Professional Skills | 31 | 26 | 79.487 | 66.667 |
| 10-Cognitive Skills | 27 | 28 | 69.231 | 71.795 |
| 11-Individual Skills | 32 | 33 | 82.051 | 84.615 |
| 12-Interpersonal Skills | 29 | 27 | 74.359 | 69.231 |
| 13-Strategic Skills | 28 | 27 | 71.795 | 69.231 |
| 14-Manegerial Skills | 32 | 32 | 82.051 | 82.051 |

## 4 Discussion

Based on the results of the present study, the links were weighted towards management and individual skills, and management skills as a focal node called ego with nodes connected to it directly called Alter, including thinking skills, mental abilities, organization, monitoring, scientific abilities, psychological abilities, professional abilities, allocation, strategic, cognitive, individual, interpersonal, and interaction formed an ego network. In a study conducted by Naserabadi [7], the measurement of information about human resources, the costs of selection and recruitment and training and separation of human resources are considered and in the audit of human resources, issues such as the level of replacement or rotation and the degree of absenteeism and employee relationships are considered. Based on Soltani and Ebrahimi [12] research, applying organizational resources to achieve organizational goals is used to compare the performed activities or desired activities. Bahrami and Fardi Azar [1] stated that the organizational climate of the human resources area affects the motivation and ethics and job satisfaction of staff. Kiari stated that employees have the right skills and knowledge to achieve the goals of the organization [6]. Unfortunately, in many organizations, the lack of appropriate tools for controlling and auditing human resources results in some problems such as lack of a clear plan, lack of alignment and consistency between human resource strategies and macro strategies of the organization, increased error and duplications in works since managers and employees are immature, the inability of the organization to retain qualified workforces and dependency of organization life on the heroic people and their excessive activity [2]. Human resource auditing and its relationship with the progress and success of the organization and the internal integration of functional strategies in the area of human resources with each other and vertical integration of human resource strategies with macro-level strategies of the organization are crucial issues. Social Security Organization plays a vital role in the progress and development of the organization and its efficient activity is the basis of development. Given what was stated, it is important to design a model for auditing human resources in Social Security Organization and identify the problems in the human resources department of this organization and other insurance organizations.

## 5 Conclusion

Since human resources are the most valuable assets of the organization, effective use and auditing of human resources is a tool for evaluating the personnel activities of an organization. The results of the present study can be used by managers in the area of designing a human resource auditing model with the approach of functional and macro strategies to adapt human resource performance to the rules, goals and macro policies of related organizations.

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