

Human resources audit and its impact on the outstanding performance of workers in the education sector "Case study" Al-Safer Secondary School

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Abstract

The study aimed to show the role of human resources audit and its impact on the outstanding performance of workers in the education sector, where the study conducted some test to examine the extent of the relationship of human resources audit in the outstanding performance of workers in the education sector, where the study used the questionnaire tool as a means of collecting information, and the study targeted "Case study" "Al-Safer Secondary School, as a test sample on the employees of the school, where the sample consisted of (200) on the basis of a random sample. The results of the study showed the following: There is a statistically significant relationship between human resources auditing and outstanding performance, there is a statistically significant effect of human resources control on improving the effectiveness of human resources, there is a statistically significant effect of human resources auditing on work organization, there is a statistically significant effect of the impact of Human resources audit on administrative capabilities. The study included a set of recommendations, the most important of which is that organizations follow the audit method in educational institutions to control employee behavior and improve the performance of the educational institution. The frameworks, legislation and laws of the educational institution must be adhered to, as it contributes to the organization of administrative work and facilitates the audit process. In addition, audits help decision makers to solve and address problems, which helps the organization to be sustainable. In conclusion, the research was able to shed light on all aspects related to the subject of "Human Resources Audit and its impact on the outstanding performance of workers in the education sector". In terms of managing human resources and the means and methods through which it is possible to reach an outstanding performance and avoid problems that may occur and how to deal with them using some previous studies and benefit from the results of studies and include them in the current study.

Keywords: Human resources audit, HR, education sector, outstanding performance of workers, Al-Safer Secondary School.

INTRODUCTION

The continuous increase in technological development, the increase in crises and risks and the intensity of competition between organizations, have become challenges that stand in front of institutions, as organizations today focus mainly on evaluating problems and

focusing on weaknesses and strengths, as the human element is one of the main pillars of the success of any organization as one of the strengths of the organization (Ilies et al, 2014). This element is considered the most important resource in the organization, where the success or failure of institutions depends on their employees. In the past, the human resource was

given the consideration it deserves from the top management, where the attention was in meeting the needs of employees in the organization, in addition to the good selection of recruitment processes, Therefore, successful organizations are those that achieve high performance and high quality, which leads to high competition between organizations, which is positively reflected on the goals of the organization, and this is done by achieving motivation among workers and their participation in decision-making and integrating workers in training courses aimed at improving and developing their abilities and knowledge (Ukil, 2015). The human resource auditing is considered one of the most important contemporary problems facing human resource development and auditing processes, where human resource in our time is considered one of the basic resources that integrate Organizations, on which organizations also depend in their administrative operations in light of the employment of technology and its spread in organizations, where human resources have become the basis of human capital for many organizations, where human resources audit helps in improving administrative processes by evaluating the performance of employees in the organization, and this gives importance High in the processes of control, follow-up and guidance for employees, and avoiding problems that hinder the operational process of activities within the organization (Dr. Taqrrarat Yazid, Omri Osama, Basri Rima, 2019)

Research Questions

1. What are the factors that affect improving the quality of auditing in educational institutions from the point of view of employees in educational schools?
2. Is there a statistically significant relationship between human resource auditing and improving the effectiveness of human resource management?
3. Are there any impact of the factors that are related to the characteristics of auditing and the work team in the process of improving the quality of auditing in educational institutions from the point of view of employees?
4. Is there an impact of the factors that are related to the reality of the audit environment in the process of improving audit quality from the point of view of employees?
5. Do legislative frameworks contribute to improving the quality of auditing in the educational institution?

Research Hypotheses

H1: There is an impact of the factors related to the characteristics of the audit and the work team in the process of quality improvement in educational organizations from the point of view of employees. at $\alpha \leq 0.05$.

H2: There is an impact of the factors that are related to the reality of the audit environment in the process of quality improvement from the point of view of employees. at $\alpha \leq 0.05$.

H3: Is there a statistically significant effect of the multiplicity of institutional structures and legislative frameworks of the organization that achieves its approval of the audit process. at $\alpha \leq 0.05$.

H4: Compliance with the laws of the organization contributes to improving the quality of auditing in the educational institution at $\alpha \leq 0.05$.

H5: There is no difference of opinion among employees about determining the factors affecting improving the quality of auditing in the educational institution at $\alpha \leq 0.05$.

Literature Review

HR audit concept

It is the review by the senior management in the organization of all human resource activities and their analysis to know the problems and deviations and take the necessary decision to evaluate the problem (Edwin flip, 1971), In another definition (John Jackson, 1998), he defined it as a research activity to

assess the current situation of human resource management in the organization.

Benefits of Auditing HR Activities

- Clarify the extent of the contributions made by the human resources department to the development of the organization and the achievement of its goals
- Motivating employees in the human resources department to adopt responsibility in their various fields of work due to their being subject to systematic audits from the top management in the organization
- Identify the main problems faced by human resource management
- Reducing the costs of human resource management by introducing effective procedures for individuals working in the organization
- Create good opportunities to accept the changes required to be introduced in human resource management (william b, 1981)

Methods of auditing the work of human resource management

- Determine the main objectives of the audit process
- Setting standards that lead to the completion of the required tasks
- Comparing the results with the goals to be achieved to measure the extent to which the goals have been achieved.
- Know the errors, problems or deviations and work to correct them in a way that achieves the goals
- Take appropriate decisions and follow up on their implementation

Performance concept

(Al-Zaghroudy, 2012) defined it as the central goal of the transformation process, which focuses on the extent to which goals are achieved and the level of implementation of plans, and it is the behavior in which the individual contributes to expressing his

achievements in achieving the goals of the organization, provided that he supports through this behavior and strengthens the senior management of the organization to ensure Achieving quality and quality through training. (Al-Zaghoud Al-Sayeh,2018)

Types of performance

- According to the source standard:
 - Internal performance: results from human, technical, and financial performance
 - External performance: It is the performance resulting from the changes that occur in the external environment of the organization
- According to the criterion of inclusion
 - Overall performance: It includes the achievements that all the elements, functions and sub-systems of the organization have contributed to
 - Partial performance: which checks the level of the quality systems of the institution and is divided into different types according to the standard adopted for evaluating the elements of the institution
- According to the nature criterion: it can be classified into economic performance, administrative performance, or technological performance
 - Economic performance: It is considered the main task that the economic institution seeks to reach, and it is the surplus obtained by the institution by maximizing its production, and it is measured using profitability measures of all kinds.
 - Technological performance: It is when the organization has set, during the planning process, technological goals, such as controlling a specific technological field
 - Administrative performance: represented in plans, policies, and operation in an efficient and effective manner. This is achieved by selecting the best alternatives that achieve the highest possible outcomes.

Economic performance is one of the most important issues that determine the degree of development and organization of the economy

The impact of effective human resource auditing on the performance of the economic enterprise

The human resources audit function aims to improve performance in terms of productivity (internal performance) and quality (side External) and this is in order to control the factors of productivity as well as to achieve product quality and achieve a competitive advantage (Aishawy Ahmed, 2018.). Therefore, to know the impact of the human resources management audit on performance, the following steps must be followed:

- The stage of defining the organization's goals and performance policy.
- Determining the current level and target performance level.
- Determine the forces affecting the performance of the institution (positive forces or negative forces)
- Review, evaluate and reconsider the performance appraisal.

Previous studies

Taqrarat Yazid, et al, 2019, The study aimed to study the impact of human resource management auditing in activating the performance of individuals in Algerian economic institutions to training and qualifying employees, The results are out, the study indicated that the human resources audit aims mainly at controlling and following up the performance of the employees in the organization to serve the goals of the organization and achieve its goals. The Recommendations The results are out to improve the conditions of the work environment and avoid negative phenomena that may affect the performance of workers such as absence or flight from work, and the formation of committees to follow up the internal audit in economic organizations to be in constant contact with the senior

management, whose tasks are to prepare periodic reports and clarify the strengths and weaknesses and present them to decision makers In the organization to work on improving weaknesses and support strengths.

Miguel Ángel, et al, 2018: The study indicated that human resource management has witnessed a strong development. To provide useful information to managers and decision-makers, the study aimed to evaluate the results resulting from the design and implementation of personnel policies in organizations. To HR audit, which includes various analysis and evaluation in terms of HR policies, their level of suitability to the organization's strategy, and human capital characteristics. To use of criteria for evaluating the various human resource policies in organizations, to measure the value obtained by the human capital of the organization. The Results are out: The human factor is an important strategic element in the organization through which the organization can obtain competitive ability with other organizations working in the same field. The content of the human resources audit is measured by which the criteria by which the recruitment and selection process of employees are measured, which explains the organization's ability to compete. The human resources audit process is an extension of the traditional concept of auditing accounts and financial issues. The legal approach of the organization focuses on the organization's commitment to labor laws, through which the efforts of employees and the organization's efforts are evaluated to prevent potential risks that can surround the organization's activities. The job approach analyzes the application of various human resources policies to systems and measurements, which includes studying the planned measures, the method of implementation, and obtaining positive results. The development of the organization's strategic approach is a means by which the competitive advantage of the organization is achieved using many systems such as the customer-employee-benefit model or human capital, and the organization can realize the true importance of workers.

Mohammad Al-Sayeh Al-Zaghoudi, 2018,: Attempting to show the work carried out by human resources and the extent of their contribution to creating added value in the case of trying to highlight the importance of reviewing the human resources audit; If it is exploited by the administration of the establishment; Attempting to know the methods used by the auditor to improve the performance of the institution. The result are out of the study concluded that the effect shows its importance through the improvement of the functioning of the control systems related to resources and the clarification of the impact of the human resources audit on the performance of the human institution, as it works to support the senior management with all the information related to the human resources department in order to identify and address difficulties and problems and reach to improve performance

Abd al-Rahman Hebaj, 2018,: The study concluded that the importance of management control appears through the good functioning of management control systems related to performance in knowing the effectiveness of management monitor to rationalize decisions in the organization, as it works to provide senior management with information through reports to identify the difficulties, problems and conditions that surround the organization and thus reach the points which can improve performance.

Miloud Azzouz, 2017, the study aimed to show and highlight the role of external audit in the institution. The researcher concluded that the external audit in institutions is of great importance due to its impact on the good functioning of the systems trying to highlight the tasks of external audit and the extent of its contribution to creating balance within the institution. The applicable internal control and an audit tool that uses its services, which in turn works to provide the senior management with continuous information regarding the accuracy of the internal control systems and the efficiency through which the actual implementation of the tasks

Methodology

The researcher used the analytical descriptive approach that tries to answer the basic question and analyze the phenomenon, its nature and environment, explains the relationship between components; the description is about the units, conditions, relationships, categories, ratings, or patterns that already exist. This may include the views and attitudes, as well as the processes included, the effects and directions that emerged, it means that the descriptive approach study how the phenomenon works (Abuhatab & Sadeq, 1991: 104).

The Population of Study:

The study population consists of 101 of the Workers in the Education Sector (Al-Safir High School Case Study).

The sample of study:

The study sample was chosen to be totally (99) Workers in the Education Sector (Al-Safir High School Case Study), based on the Purposive sample way in.

The demographic characteristics of the sample are illustrated as follows:

- Distribution of the sample according to gender:

Table (3.1) show that 82.8% of the sample was female, while 17.2% was male.

- Distribution of the sample according to job title:

Table (3.2) show that 78.8% of the sample was worker, and 21.2% administrative.

- Distribution of the sample according to qualification:

Table (3.2) show that 51.5% had bachelor's degree or less, 45.5% had master degree, while 3.0% PHD.

- Distribution of the sample according to experience:

Table (3.1) 13.1% had experience less than 5 years, 27.3% had from 5 to less than 10 years, 59.6% had more than 10 years.

Table (3.1) *Distribution of the sample according to demographic variables*

variable	category	N	%
gender	Male	17	17.2%
	Female	82	82.8%
	Total	99	100.0%
title	Worker	78	78.8%
	Administrative	21	21.2%
	Total	99	100.0%
qualification	Bachelor or less	51	51.5%
	Master	45	45.5%
	PHD	3	3.0%
	Total	99	100.0%
Years of experience	less than 5 years	13	13.1%
	from 5-10 years	27	27.3%
	more than 10 years	59	59.6%
	Total	99	100.0%

Data collection tools:

Data collection has been performed by questionnaire with Workers in the Education Sector (Al-Safir High School Case Study).

The instrument of the study:

1. The questionnaire used in the study is considered as the main instrument to get the data and information about the Human Resources Auditing on the Outstanding Performance of Workers in the Education Sector (Al-Safir High School Case Study), consists of 4 dimensions:

- First dimension: Information about the participant (gender, job title, years of experience, academic qualification)
- Second dimension: the impact of human resources audit on improving the effectiveness of human resources, consist of 10 statements.
- Third dimension: the impact of HR audit on the organization of work, consist of 5 statements.

- Fourth dimension the impact of HR audit on administrative capabilities, consist of 5 statements.

- Fifth dimension Obstacles to Auditing HR, consist of 5 statements.

Questionnaire scale

the researcher has used a questionnaire to measure the response to the questionnaire's items as in the following table:

Table (3.2) *Questionnaire scale*

Response	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Response	Very Low	Low	Medium	High	Very High
Degree	1	2	3	4	5
Range	Low than 1.80	- 1.81 2.60	- 2.61 3.40	- 3.41 4.20	more than 4.21
Relative weight%	Less than %36.0	- %36.1 %52.0	-%52.1 68.0	-68.1 %84.0	More than %84.1

First: Reliability and Validity of the Measure:

- Validity of the Measure:

Internal Consistency

The internal consistency is the second statistical test that used to test the validity of the test. The internal consistency indicates the correlation of the total of each item/statement with the total degree of the method. It also indicates the correlation of the total of each method with the total of the measure (Al Agha, 2004: 110).

To figure out the internal consistency, the researcher calculated the correlation coefficients between the degree of each dimension and the total degree of the measure, as well as the Pearson's correlation coefficient between the degree of each statement and the total score of its related dimension, all of these are illustrated through the tables in the following:

Table (3.3) shows the Correlation coefficients between dimension of the measurement and the total degree of the measurement

Item	Dimension	Person Correlation	p-value
1	the impact of human resources audit on improving the effectiveness of human resources	0.69	0.001**
2	the impact of HR audit on the organization of work	0.78	0.001**
3	the impact of HR audit on administrative capabilities	0.71	0.001**
4	Obstacles to Auditing HR	0.62	0.001**

** significant at 0.01

*significant at 0.05

\ not significant

The results of the previous table showed that the measurement of the Human Resources Auditing on the Outstanding Performance have a high correlation coefficient with each of its related dimensions, the correlation coefficients are ranging between (0.62- 0.78), the significance was within a level less than 0.01. This indicates that the measurement and its related statements have a high amount of validity.

Table (3.4) Shows the Correlation coefficients between statements of the dimension and the total degree of each dimension

the impact of human resources audit on improving the effectiveness of human resources			
Item	statement	Person Correlation	p-value
1	HR audit positively affects the recruitment and selection process	0.82	0.001**
2	The audit of human resources contributes to improving the performance management system	0.70	0.001**
3	The process of evaluating employees is carried out according to the principles of transparency, integrity, and clarity	0.60	0.001**
4	HR audits enhance the quality of training	0.76	0.001**

	and development programs		
5	The secondary administration is concerned with research and development efforts	0.32	0.001**
6	HR audit process contributes to improving employee relations	0.62	0.001**
7	HR audit contributes positively to the recruitment process	0.86	0.001**
8	HR audits help support decision makers	0.85	0.001**
9	HR audit contributes to raising the performance of employees	0.86	0.001**
10	Auditing positively affects the morale of employees compared to other secondary schools	0.83	0.001**

the impact of HR audit on the organization of work

1	The secondary administration encourages self-discipline of employees	0.61	0.001**
2	It believes that the secondary administration provides a work mechanism that helps in the process of communication and follow-up and enhances the methods of permanent communication with employees and dealers and informs them of all that is new in services	0.68	0.001**
3	Audit helps mitigate material and human losses	0.79	0.001**
4	HR audit contributes to making good use of time and providing the best service	0.94	0.001**
5	The audit process helps to increase the effectiveness of decision-making	0.89	0.001**

the impact of HR audit on administrative

capabilities			
1	Auditing helps to hire workers who can perform a variety of task	0.86	0.001**
2	The audit contributes to investing human energies represented in the skills and capabilities available to its employees and employing them in the appropriate places.	0.85	0.001**
3	Audit helps diversify the skills of employees through job rotation	0.78	0.001**
4	Audit helps in the process of dealing with various business problems	0.86	0.001**
5	The audit process improves the participation of employees in developing plans for the organization	0.81	0.001**
Obstacles to Auditing HR			
1	Lack of information availability affects the audit process	0.89	0.001**
2	Providing the necessary financial resources helps the human resources audit process	0.77	0.001**
3	The lack of trained and qualified human cadres affects the audit process	0.89	0.001**
4	Poor employee awareness affects the human resource audit process	0.89	0.001**
5	There is a weakness in the performance of the secondary school administration for the tasks of human resource auditing	0.55	0.001**

** significant at 0.01

*significant at 0.05

\ not significant

The results of the previous table showed that the four dimensions have a high correlation

coefficient with each of its related statements, the correlation coefficients are ranging between (0.32- 0.94), the significance was within a level less than 0.01. This indicates that the measurement and its related statements have a high amount of validity.

- Reliability for the measure:

Reliability is the total consistency of a certain measure. A measure is considered to have a high reliability when it yields the same results under consistent conditions (Neil, 2009). The reliability can be measured by both ways: Alpha Cronbach's and the Spilt- half techniques.

- Cronbach's alpha:

The researcher found the reliability of the overall measure by calculating the Cronbach's alpha coefficient where the value of alpha = (0.89), this implies that the whole measure has a high reliability, which meets the requirements of applying the measure on the sample of the study. The following table shows the related details:

- Split half method:

The researcher calculated the reliability of the measure by using split half method as another way to test the reliability, this method works by dividing the whole test items into two parts, then the correlation coefficients between the sum of items for the first part and the sum of items for the second part were calculated, Pearson's correlation coefficient for the whole measure was (0.78), and the Spearman-Brown formula was (0.86), this indicates that the test has a high degree of reliability, the following table shows the correlation coefficient and Spearman-Brown values of the whole questionnaire and its dimensions.

Table (3.5) *Constancy coefficient using Cronbach's alpha and half-split for the measures*

Dimension	N	alpha	Coefficient	
			r	spearman prowen
Total degree	25	0.89	0.78	0.86

Total degree 25 0.89 0.78 0.86

Statistical Methods:

The researcher used statistical package for social science (SPSS v25) to analyze data by:

- Frequencies & Percentages to describe Demographic Information for the research sample.
- Mean of Answers & RII-Relative Importance Index to identify to what extent the responses for items and the main dimensions of the research and Standard Deviation to show how much variation or dispersion exists from the mean.
- Cronbach's Alpha and Composite reliability: to estimate the reliability of the questionnaire dimensions.
- Person correlation coefficients to assess the Internal consistency and Structural validity.
- T-test for independent samples to test the presence of statistically significant differences in the level of Agreement on variables due to gender.
- One sample T-test to determine the direction of respondents' responses to the value (5.5)
- Analysis of Variance- ANOVA to test for the presence of statistically significant differences in the level of Agreement on variables of the research due to other Personal information variables.

Statistical analysis

The results of the study and the statistical treatments are presented according to the study questions and hypotheses. The results of the study questions will be presented then the results of the study hypotheses by the following:

Questions of the Study:

- 1. Is there a statistically significant relationship between Human Resources Auditing and the Outstanding Performance?

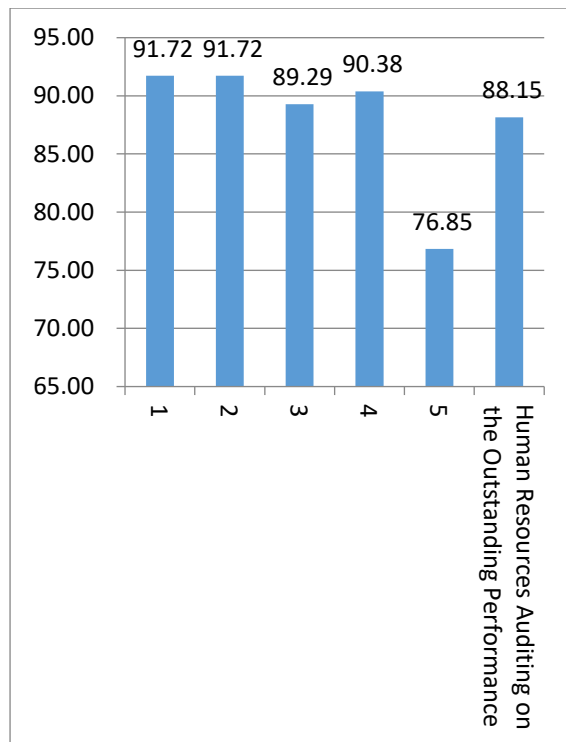
To figure out the relationship between Human Resources Auditing and the Outstanding Performance, the researcher used means, std. deviation, the relative weight of each statement and the total measure. As shown at the following Table:

Table (4.1) *shows means, std. deviations, the relative of the total measure "human resource management and improving its effectiveness in managing crises"*

Statement	M	SD	RII	t-test	p-value
Human Resources Auditing and the Outstanding Performance	4.41	0.36	88.15	39.1	0.001*

The total degree of the relationship between Human Resources Auditing and the Outstanding Performance was high with (M = 4.41 out of 5, RII = 88.15%, SD = 0.36), According to one sample T-test around the mid value (3), results indicate that there is positive significant difference between mean of answers on each item and (3) value, it Indicates that the mean of answers is more than (3) which means that there is a positive relationship between Human Resources Auditing and the Outstanding Performance.

Table (4.2) *the relative weight of the total measurement "Human Resources Auditing and the Outstanding Performance" and it's dimension*



2. Is there a statistically significant impact of human resources audit on improving the effectiveness of human resources?

To figure out the impact of human resources audit on improving the effectiveness of human resources, the researcher used means, std. deviation, the relative weight of each statement and the total measure. As shown at the following Table:

Table (4.2) *Shows means, std. deviations, the relative weight of each sentence and the total dimension*

#	Statement	M	SD	RII	R
1	HR audit positively affects the recruitment and selection process	4.42	0.61	88.48	10
2	The audit of human resources contributes to improving the performance management system	4.57	0.54	91.31	6
3	The process of evaluating employees is carried out according to the principles of transparency, integrity, and clarity	4.67	0.55	93.33	2
4	HR audits enhance the quality of training and development programs	4.58	0.55	91.52	5
5	The secondary administration is concerned with research and development efforts	4.86	0.38	97.17	1
6	HR audit process contributes to improving employee relations	4.53	0.63	90.51	8
7	HR audit contributes positively to the recruitment process	4.54	0.64	90.71	7
8	HR audits help support decision makers	4.48	0.63	89.70	9
9	HR audit contributes to raising the performance of employees	4.59	0.61	91.72	3
10	Auditing positively affects the morale of employees compared to other secondary schools	4.59	0.62	91.72	4
	the impact of human resources audit on improving the effectiveness of human resources	4.58	0.42	91.62	-
Hint: M=Mean of answers, RII=Relative Importance Index ((Mean/5) *100%), SD=Standard Deviation., T = statistics of one sample T-test about (3) (T= 37.60, p-value=0.001>0.01), R=Rank.					

The result shows that the descriptive measurements of items of the impact of human

resources audit on improving the effectiveness of human resources, whereas the table has (10)

items, the item which comes first based on a level of approval is “St.5: ” The secondary administration is concerned with research and development efforts” with ($M = 4.86$ out of 5, $RII = 97.17\%$, $SD = 0.38$), This result indicates a very high degree of approval, the item which comes last based on approval level is “St.1: HR audit positively affects the recruitment and selection process” with ($M = 4.42$ out of 5, $RII = 88.48\%$, $SD = 0.61$) This result indicates a very high degree of approval. The total degree of the impact of human resources audit on improving the effectiveness of human resources was very high with ($M = 4.58$ out of 5, $RII = 91.62\%$, $SD = 0.42$), According to one sample T-test around the mid value (3), results indicate

Table (4.3) Shows means, std. deviations, the relative weight of each sentence and the total dimension

#	Statement	M	SD	RII	R
1	The secondary administration encourages self-discipline of employees	4.76	0.45	95.15	1
2	It believes that the secondary administration provides a work mechanism that helps in the process of communication and follow-up and enhances the methods of permanent communication with employees and dealers and informs them of all that is new in services	4.75	0.44	94.95	2
3	Audit helps mitigate material and human losses	4.64	0.56	92.73	4
4	HR audit contributes to making good use of time and providing the best service	4.71	0.50	94.14	3
5	The audit process helps to increase the effectiveness of decision-making	4.59	0.52	91.72	5
the impact of HR audit on the organization of work		4.69	0.35	93.74	-
Hint: M=Mean of answers, RII=Relative Importance Index ((Mean/5) *100%), SD=Standard Deviation., T = statistics of one sample T-test about (3) (T= 48.1, p-value=0.001>0.01), R=Rank.					

The result shows that the descriptive measurements of items of the impact of HR audit on the organization of work, whereas the table has (5) items, the item which comes first based on a level of approval is “St.1: ”The secondary administration encourages self-discipline of employees.” with ($M = 4.76$ out of 5, $RII = 95.15\%$, $SD = 0.45$), This result indicates a very high degree of approval, the item which comes last based on approval level is “St.5: The audit process helps to increase the effectiveness of decision-making” with ($M = 4.59$ out of 5, $RII = 91.72\%$, $SD = 0.52$) This result indicates a very high degree of approval. The total degree of the impact of HR audit on the organization of work was very high with ($M = 4.69$ out of 5, $RII = 93.74\%$, $SD = 0.35$),

that there is a significant difference between mean of answers on each item and (3) value, it Indicates that the mean of answers is more than (3) which means that the Workers in the Education Sector give a positive approval in the impact of human resources audit on improving the effectiveness of human resources.

3. Is there a statistically significant impact of HR audit on the organization of work?

To figure out the impact of HR audit on the organization of work, the researcher used means, std. deviation, the relative weight of each statement and the total measure. as shown at the following Table:

According to one sample T-test around the mid value (3), results indicate that there is a significant difference between mean of answers on each item and (3) value, it Indicates that the mean of answers is more than (3) which means that the Workers in the Education Sector give a positive approval in the impact of HR audit on the organization of work.

4. Is there a statistically significant the impact of HR audit on administrative capabilities?

To figure out the impact of HR audit on administrative capabilities, the researcher used means, std. deviation, the relative weight of each statement and the total measure. as shown at the following Table:

Table (4.4) Shows means, std. deviations, the relative weight of each sentence and the total dimension

#	Statement	M	SD	RII	R
1	Auditing helps to hire workers who can perform a variety of task	4.54	0.54	90.71	3
2	The audit contributes to investing human energies represented in the skills and capabilities available to its employees and employing them in the appropriate places.	4.60	0.55	91.92	2
3	Audit helps diversify the skills of employees through job rotation	4.44	0.66	88.89	5
4	Audit helps in the process of dealing with various business problems	4.56	0.54	91.11	1
5	The audit process improves the participation of employees in developing plans for the organization	4.46	0.59	89.29	4
the impact of HR audit on administrative capabilities		4.52	0.46	90.38	-
Hint: M=Mean of answers, RII=Relative Importance Index ((Mean/5) *100%), SD=Standard Deviation., T = statistics of one sample T-test about (3) (T= 32.7, p-value=0.001>0.01), R=Rank.					

The result shows that the descriptive measurements of items of the impact of HR audit on administrative capabilities, whereas the table has (5) items, the item which comes first based on a level of approval is “St.4: " Audit helps in the process of dealing with various business problems.” with (M = 4.56 out of 5, RII = 91.11%, SD = 0.54), This result indicates a very high degree of approval, the item which comes last based on approval level is “St.3: Audit helps diversify the skills of employees through job rotation” with (M = 4.44 out of 5, RII = 88.89%, SD = 0.66) This result indicates a very high degree of approval. The total degree of the impact of HR audit on administrative capabilities was very high with (M = 4.52 out of 5, RII = 79.790.389%, SD =

0.46), According to one sample T-test around the mid value (3), results indicate that there is a significant difference between mean of answers on each item and (3) value, it Indicates that the mean of answers is more than (3) which means that the Workers in the Education Sector give a positive approval in the impact of HR audit on administrative capabilities.

5. Is there a statistically significant relationship between Obstacles to Auditing HR?

To figure out the relationship between Obstacles to Auditing HR, the researcher used means, std. deviation, the relative weight of each statement and the total measure. as shown at the following Table:

Table (4.5) Shows means, std. deviations, the relative weight of each sentence and the total dimension

#	Statement	M	SD	RII	R
1	Lack of information availability affects the audit process	4.09	0.88	81.82	4
2	Providing the necessary financial resources helps the human resources audit process	4.19	0.79	83.84	2
3	The lack of trained and qualified human cadres affects the audit process	4.25	0.95	85.05	1
4	Poor employee awareness affects the human resource audit process	4.16	0.94	83.23	3
5	There is a weakness in the performance of the secondary school administration for the tasks of human resource auditing	2.52	1.17	50.30	5
Obstacles to Auditing HR		3.84	0.67	76.85	-
Hint: M=Mean of answers, RII=Relative Importance Index ((Mean/5) *100%), SD=Standard Deviation., T = statistics of one sample T-test about (3) (T= 12.6, p-value=0.001>0.01), R=Rank.					

The result shows that the descriptive measurements of items of Obstacles to

Auditing HR, whereas the table has (5) items, the item which comes first based on a level of

approval is “St.3: “The lack of trained and qualified human cadres affects the audit process.” with ($M = 4.25$ out of 5, $RII = 85.05\%$, $SD = 0.95$), This result indicates a high degree of approval, the item which comes last based on approval level is “St.5: There is a weakness in the performance of the secondary school administration for the tasks of human resource auditing” with ($M = 2.52$ out of 5, $RII = 50.30\%$, $SD = 0.8$) This result indicates a moderate degree of approval. The total degree of Obstacles to Auditing HR was high with ($M = 3.84$ out of 5, $RII = 76.85\%$, $SD = 0.67$), According to one sample T-test around the mid value (3), results indicate that there is a significant difference between mean of answers on each item and (3) value, it Indicates that the mean of answers is more than (3) which means that the Workers in the Education Sector give a positive approval in impact of Obstacles to Auditing HR.

Result and Discussion

Is there a statistically significant relationship between Human Resources Auditing and the Outstanding Performance?

Where the results of the statistical analysis showed that there are positive and statistically significant differences between human resource auditing and outstanding performance. (Mohammad Al-Sayeh Al-Zaghoudi, 2018), through his study that the human resources audit process has a positive impact and great importance in the process of improving the performance of the organization and the performance of human behaviour in achieving the goals of the organization, where the audit process can help decision makers to support and enhance their decisions through Providing them with information related to human resource management and identifying problems that can be addressed quickly to reach outstanding performance and achieve the goals of the organization it seeks through human resources management in a way that ensures the success of the organization. The researcher believes that human resources audit enhances the evaluation and improvement of human

resources performance to reach the excellent level that meets the objectives of the organization and achieves employee satisfaction. This is what previous studies and research indicated.

Is there a statistically significant impact of human resources audit on improving the effectiveness of human resources?

where the results of the statistical analysis show that there is a positive effect with a statistical significance confirming that the human resources control can achieve an improvement in the effectiveness of human resources, as previous studies and research confirmed that the control process helps to correct administrative work and controls the behaviour of employees to serve improvement Organization performance and human resource performance, (Taqrarat Yazid, et al, 2019). The audit processes of human resources management aim to monitor and follow up the performance of the employees in the organization, which leads to controlling the behaviour of the employees and achieving the goals that the organization seeks and addresses the problems that may face the implementation of the activities, in addition to the periodic monitor processes help in detecting risks or problems which can happen, and take remedial measures and correct the course according to the plans set by the management of the organization, and then it is possible to improve the performance of the organization and the performance of human resources and help in the effectiveness of the performance of human resources in order to achieve employee satisfaction and achieve the goals of the organization, and the study also indicated that the monitor process can improve working conditions and environment By avoiding phenomena that could impede the implementation of the activities aimed at the organization and negatively affect the performance of employees, such as absenteeism, escaping from work, failure to complete the required daily tasks. The researcher believes that the control process is a communication tool between employees and management so that problems can be evaluated and addressed, and appropriate decisions taken

to correct problems in a way that serves and achieves the goals of the organization. Their decisions are to enhance the strengths and address the weaknesses in a way that ensures the improvement of the performance of the employees, which is reflected in the performance of the organization

Is there a statistically significant impact of HR audit on the organization of work?

The results of the statistical analysis indicated that there is a high relationship with statistical significance to the correlation of the impact of human resources auditing on the organization of work, as the organized work must proceed through administrative procedures through which it is possible to follow up, monitor and track the progress and procedures of implementing activities by tracking the behaviour of workers, as studies indicated And researches that the organization of work is related to the extent of the ability of administrative audit to reach all aspects of administrative work and follow up on the behaviour of workers, as a study indicates, (Miguel Ángel, Sastre Castillo, 2018), that the human element is an important and strategic element in the behaviour of the organization, through which the organization can reach to achieve high competitiveness with its counterparts from the organizations, as the process of evaluating the efforts of employees and knowing the extent of their commitment to the laws and procedures issued by Organization management can lead to the improvement and organization of administrative work and prevent potential risks that can surround the activities of the organization. The study adds that the human resources audit can also be carried out by following up the executive procedures with the plans set, studying the implementation procedures and following them up according to the plans drawn to measure the extent of commitment and address the problems that may arise and evaluate them in order to achieve the goals of the organization and reach an organized administrative work, (Abd al-Rahman Hebj, 2018) indicates through his study that the importance of administrative control appears through the good follow-up of the performance-related

administrative control systems in knowing the effectiveness of administrative control to rationalize decisions in the organization, which in turn provides senior management with information through reports in order to identify difficulties and problems and the conditions that surround the organization and thus reach the points that can improve performance and organize work. (Khaled Shuwaiha, 2018) discusses in his study on the organization of work that the organizational structure of the organization is a document through which the general organization can be analysed and the appropriateness of audits in the tasks requested by the organization to achieve its goals. During the comparison with the technology used, for example, the machines, the workload, and the means used, which gives an indication of the organizational image of the organization's work and the possibilities of working to improve it, The researcher believes that the impact of human resources audit plays an important role in organizing administrative work so that workers become aware of the importance of control and follow-up, which improves their performance and supports access to organized work.

Is there a statistically significant the impact of HR audit on administrative capabilities?

The results of the statistical analysis show that there is a high and statistically significant impact on the impact of human resources audit and its relationship to administrative capabilities. The administrative process of following up the behavior of the employees leads to the employees' interest in accomplishing the tasks entrusted to them by employing their administrative capabilities in achieving their tasks in a way that meets the goals of the organization, where the organization must choose the employees who have the administrative capabilities that fit the nature of the work, in addition to developing and improving the capabilities of the employees. It has through guidance and counseling and subjecting them to training courses that enhance and develop their administrative capabilities that help them achieve their career goals and improve the performance of the organization. (Abd al-

Rahman Hebaj, 2018),(Miguel Ángel, Sastre Castillo, 2018), discusses that workers' knowledge of administrative procedures enhances the improvement of the performance of the organization, so workers must be qualified and able to assist senior management in achieving the objectives of the organization by providing them with administrative reports and information that helps senior management in making the right decisions to identify and address problems. The researcher believes that organizations should develop the managerial skills of employees and highlight the importance of employing administrative capabilities in improving work performance and the performance of the organization and the importance of periodic evaluation, through which the organization's performance can be improved. Choosing employees who have administrative skills and abilities that qualify them to accomplish tasks and achieve the organization's goals and help decision makers.

Is there a statistically significant relationship between Obstacles to Auditing HR?

The results of the statistical analysis show that there is a difference and a statistically significant relationship between the obstacles to auditing human resources. This may be due to the limited interest of organizations in educating and guiding workers and highlighting the importance of auditing in improving administrative work and upgrading the organization. Also, organizations must train and qualify their employees in the administrative aspects that serve and achieve the goals of the organization because the rehabilitation and awareness processes contribute to assisting decision-makers and senior management in achieving the goals of the organization by providing qualified workers capable of managing the affairs of the organization and assisting the auditors in carrying out their tasks. (Taqrarat Yazid, et al, 2019) indicate that the audit process helps in controlling and following up the performance of employees to achieve the goals of the organization, and (Aishawy Ahmed, 2018) also indicates that the human resources audit process leads to improving performance in terms of productivity and quality in addition to

Effective control to achieve competitive advantage. The researcher believes that the organization should educate workers about the importance of auditing processes through which it can improve the organization's performance and achieve its goals, in addition to auditing processes that help workers in developing their skills and abilities that qualify them to achieve competitiveness, and workers must also realize the extent of the importance of auditing in following up and organizing administrative work Which helps them in developing their skills and abilities through which they achieve the competitiveness of the organization in which they work.

Results:

The study reached a set of results, as the development and improvement of the capabilities of workers in educational institutions helps in improving the performance of educational institutions and achieves competitiveness with other educational institutions.

The audits of human resources help in following up and controlling the behaviour of employees in educational institutions to serve the goals of the institution and create an educational environment that meets the goals of society and the target groups.

Compliance with the frameworks, legislation and laws of the educational institution creates an organized environment that achieves the practice of audits well, which leads to improving the performance of the educational institution

One of the educational institution's tasks is to provide the appropriate environment for workers to exercise their tasks and perform well, about job satisfaction, provide the necessary logistics, provide awareness of the importance of auditing in improving the institution's performance, and assist workers in developing their skills and abilities to serve the objectives of the educational institution and improve overall performance.

Administrative reports, follow-up, and evaluation processes play an important role in improving the performance of the educational institution, through which it is possible to provide senior management and decision-makers with the information and data necessary to address and evaluate potential problems to achieve the goals of the educational institution and improve the performance of employees and the educational institution.

Recommendations.

The study included a set of recommendations, including the need for organizations to follow the method of auditing in educational institutions, as studies have proven that the audit process contributes to monitor behaviour of employees and improving the performance of the educational institution. The commitment to the frameworks, legislation and laws of the educational institution contributes to the organization of administrative work and facilitates the process of monitoring and auditing. In addition, the commitment of educational institutions to audit processes helps decision-makers to solve and address problems, which helps the institution to continue and be sustainable

Conclusion

In conclusion, the research was able to shed light on all aspects related to the subject of "Human Resources Audit and its impact on the outstanding performance of workers in the education sector". In terms of managing human resources and the means and methods through which it is possible to reach an outstanding performance and avoid problems that may occur and how to deal with them using some previous studies and benefit from the results of studies and include them in the current study.

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