

The role of strategic auditing of human resources management in investing in human capital Case study of Algeria Telecom - Biskra branch-

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Abstract:

This study aims to identify The role of strategic auditing of human resources management in investing in human capital, based on a case study of Algeria Telecom - Biskra branch, Despite the importance of human resources management in institutions However, it is not without errors and administrative deviations. Resulting from the misuse of authority or position for personal purposes, which requires a strategic audit of the activities you carry out to discover deviations or problems and address them in ways that ensure the achievement of the general strategy for the institution.

One of the most important results reached by this study is that the strategic auditing of human resources management has a role in investing in human capital at Algeria Telecom, Biskra branch, the results showed that strategic auditing of human resources management has a high relationship with attracting human capital and maintaining human capital, but the relationship between strategic auditing of human resource management and human capital development is medium.

Key Words: human resource management; Strategic audit of human resources management; investment in human capital.

JEL Classification: E22; J24; L1

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1. Introduction

Human resources constitute an important competitive advantage for organizations because they are considered one of their assets and a basic factor that controls the quality of products. That is, the function of human resources management represents the most important function of the organization that contributes to building its general strategy. Given the importance of this department in the organization, it is not free of errors and deviations caused by its employees, which prompted organizations to focus their efforts to eliminate these errors and deviations by conducting a strategic audit at the level of this department through which the policies, strategies and activities related to human resources management are audited, which is represented in how to invest in human capital. Through this maybe For institutions to achieve the goals they seek, therefore, we will try through this study to answer the following problem: **“What is the role of strategic auditing of human resources management in investing in human capital in an institution Algeria Telecom - Biskra Branch -?”**

1.1 Study hypotheses

In our effort to answer the problem at hand, we can start from the following main hypothesis: There is a role for strategic auditing of human resources management in investing in human capital in an institution. Algeria Telecom - Biskra Branch -The main hypothesis can be verified by the following sub-hypotheses:

- **The first hypothesis:** There is a role for strategic auditing of human resources management in attracting human capital at Algeria Telecom, Biskra branch;
- **The second hypothesis:** There is a role for strategic auditing of human resources management in developing human capital at Algeria Telecom, Biskra branch;
- **The third hypothesis:** There is a role for strategic auditing of human resources management in preserving human capital at Algeria Telecom, Biskra branch;

1.2 Study objectives: It is represented by Goals the study is as follows:

Through this study, we seek to achieve a number of objectives, the most important of which are:

- Introducing some new concepts: human capital, Investment In human capital Strategic audit of human resource management;
- Standing on the reality strategic Audit of human resources Management and investment in human capital at Algeria Telecom - Biskra branch;
- An attempt to reveal the role of strategic auditing of human resources management in investing in human capital, theoretically and practically.

1.3 Study methodology: In order to conduct an in-depth study and comprehensive analysis of the various elements and components, we have using the descriptive approach by collecting the results obtained from the study’s researchers and analyzing them, relying on appropriate statistical methods.

2. Theoretical framework of the study

1.2 Strategic Audit of Human Resources Management

Human Resources Management has witnessed several transformations and developments since its inception to the present day. It has been known by several names, including: personnel management, personnel affairs management, human resources management, and strategic human resources management. Therefore, whenever there is a change in its name, its tasks and

practices have also changed according to the needs of the internal and external work environment. Therefore, human resources management at the present time (knowledge economy), or what is known as strategic human resources management, is completely different from what it was in the past, as it has become aware of the importance of human resources within the organization and the necessity of investing in its knowledge, capabilities and skills. Table No. (01) shows the difference between traditional human resources management and strategic human resources management.

Table 1: The difference between traditional human resource management and strategic human resource management

traditional human resource management	Strategic Human Resources Management
It is concerned with the physical structure of man.	It is concerned with the human mind and knowledge.
Focus on the automated performance of tasks.	Focus on intellectual and mental performance.
It does not require human thought and knowledge.	Seeking to extract latent knowledge.
Do not apply the concept of “empowerment”“.	Apply the principle and techniques of empowerment.
Focus on the physical elements in the performance environment job context.	It is concerned with the moral and intellectual aspects of the work itself. job content.
Focuses on the use of financial and material incentives.	Focus on using moral incentives and empowerment.
Focuses on developing the individual's mechanical skills and abilities. Motor Skills	It is concerned with developing the intellectual abilities and creative energies of the individual.
Focus on individual capabilities.	It works to develop teamwork.
Its interests end with employing the individual and following up on his affairs.	Focused on performance management and achieving results.

Source: (Al-Salmi, 2002, p 45)

Therefore, the new role of human resources management requires a strategic audit of the activities carried out by this department. Despite its importance, it is not without errors and deviations. It is also the right of senior management to be aware of these activities and practices and follow them up. The strategic audit of human resources management is a way to discover deviations or problems and address them in ways that ensure the achievement of the general strategy of the institution. Before getting to know the concept of strategic audit of human resources management, we must first stand on the concept of audit and the concept of strategic audit, as the term audit refers to*In general, according to the American Accounting Association in 1972, it is “a systematic and objective process of obtaining and evaluating evidence regarding facts about economic events and circumstances, to verify the degree of conformity between those facts and specified criteria, and to communicate the results to interested information users”. (Jumaa, 2009, p25)

*The term audit is the same as review or examination.

As for strategic auditing is a broader and more comprehensive type of management audit, as it provides a comprehensive assessment of the situation. Strategy the college does not only describe how to formulate goals and policies as decisions strategy rather, it extends to how it is implemented, evaluated, and controlled through programs, budgets, and procedures, as the external environment in which businesses are located can create opportunities that enable institutions to exploit them, as well as create threats that can harm the businesses' businesses, which they must avoid. However, in order to exploit opportunities and avoid threats, businesses need resources, capabilities, or capacities at the appropriate time and place. That is, in order for institutions to be in a position to exploit opportunities and respond to threats, they need to reconsider the distribution of resources (Younis & Shalash, 2012, p379)., The important part in strategies business is about the process of checking or ensuring that those resources and skills have been properly evaluated and understood and this process is known as "auditing strategic". (Riley, 2012)

The strategic audit of human resources management is "a regular review process by senior management of all activities carried out by the human resources department (functions, policies, procedures, systems, documents, practices), and analyzing them with the aim of identifying deviations, if any, and taking the necessary decisions regarding them". (Al-Salem, 2009, p p 398-404)

The importance of the role is related to Strategic To manage Human Resources On the subject of strategic auditing (Strategic Audit) To manage Human Resources To make sure from her rise In turn strategic and its effectiveness and its efficiency in administration this resource, and help the institution is investigating its goals, and helps this audit to evaluate the practices and performance of those management to identify strengths or weakness in its performance and then areas for benefit or improvement. and auditing can be defined as strategic human resource management is defined as "a comprehensive, systematic and periodic audit or review of human resources and their management, this includes auditing objectives, strategies, policies, programmes and activities. Followed and formulated in the human resources strategy with the aim of improving the organization's performance Human Resources Strategist. (Khelifi & Kouadria, 12/13 march2019)

Therefore, the strategic audit of human resources management is "a comprehensive, systematic and periodic audit or review of human resources and their management. This audit includes a comprehensive audit of the objectives, policies, programmes and activities followed, which were formulated in the strategy Human resources management to identify or recognize the strengths and weaknesses of that strategy or in its implementation, That is in human resources management to develop the necessary recommendations to improve the organization's strategic performance in the field of human resources Humanity (Al-Sabbagh & Abu Nabaa, 1990, p p294-296).

From the previous definitions, it becomes clear that the strategic audit of human resources management includes a set of characteristics, which are (Khelifi & Kouadria, 12/13 march2019):

- Evaluating the extent to which human resources management achieves its strategy and objectives;
- Determine the extent to which HR management activities and tasks fit with the organization's strategy to ensure that this fit exists;

- Identify areas that require change or modification in human resources management;
- Develop a plan to improve performance in areas that require it and then reformulate the human resources strategy;

Therefore, a strategic audit of human resource management can achieve the following benefits: (Al-Salem, 2009, p p398-404)

- Diagnosing the extent of contributions made by human resources management to the development of the organization and the achievement of its strategic objectives;
- Motivating human resources personnel to adopt greater responsibility and deeper technical specialization in their areas of work, given that they are subject to regular, systematic auditing by the organization's senior management;
- Identify the most prominent problems related to human resources management;
- When should we achieve these goals? Planning time and setting timelines;
- Reducing human resource management costs by creating effective procedures for employees.
- Creating good opportunities to accept the changes required in human resources management.

Strategic auditing is an ongoing and organized process. There are a number of indicators, factors, and circumstances that may require a rapid strategic audit in human resources management, including the following: (Khelifi & Kouadria, 13/12 March 2019)

- There is a performance gap (performance gap) resulting in negative and unexpected results;
- Failure to implement policies, activities and programmes designed to achieve objectives according to priorities and in the required manner;
- The emergence of variables in the external environment that may affect the achievement of objectives, such as the issuance of laws or a change in the characteristics of the labor market;
- Increase in the cost of human resource management and attempts to eliminate or reduce the cost of ineffective activities or programs such as the cost of recruitment, for example .Example...etc.

The strategic audit process for human resources management goes through three basic stages, as shown in Figure No. (01), which are: (Al-Sabbagh & Abu Nabaa, 1990, pp294-296)

A/phase Diagnosis: It is the stage of collecting information to identify strategy the objectives of human resource management, as well as knowing the expected level of performance and the results to be achieved, and knowing how to implement the tasks and activities of human resource management. Finally, knowing the position of human resource management within the organizational structure and environment, that is a comprehensive diagnosis of everything related to that department. It is preferable to use both interview and questionnaire methods at this stage to obtain objective, detailed, and comprehensive information about human resource management. It is important to note here that the presence of an information system specific to human resource management facilitates the diagnosis and information gathering process. The diagnosis includes performing the following: (Al-Sabbagh & Abu Nabaa, 1990, pp294-296)

- Review all files, reports, policies, instructions and organizational structure of the Human Resources Department;
- Study and analyze the policies governing human resources in the organization and their effectiveness in achieving the objectives of the human resources strategy;
- Knowing who to take How is it done? Decision-making in human resources management? Are decisions made from the top or from the bottom? Is it consistent? Are

these decisions (plans) compatible with other executive decisions (plans) of the organization?

- Identify the organization's culture, values, and prevailing trends, especially those that affect human resources;
- Compare individual, group and organizational performance levels with previously established levels to identify any deviations and their causes.

The diagnosis at this stage covers four key areas of human resource management (HRM), which are at the core of that management: functions; individuals; policies, activities, and performance; and costs. These areas are considered the most important and relevant to the HR management strategy. They provide us with clearer, more comprehensive and more objective information about HR management, which can be used in decision-making and in developing appropriate recommendations to address any weaknesses that may be revealed during the audit. When auditing each of these four areas, it is preferable to develop a set of questions that cover all aspects of that area so that important aspects are not overlooked or overlooked during the audit. These questions can also be used in conducting interviews and developing questionnaires to obtain the required information and achieve the desired results.

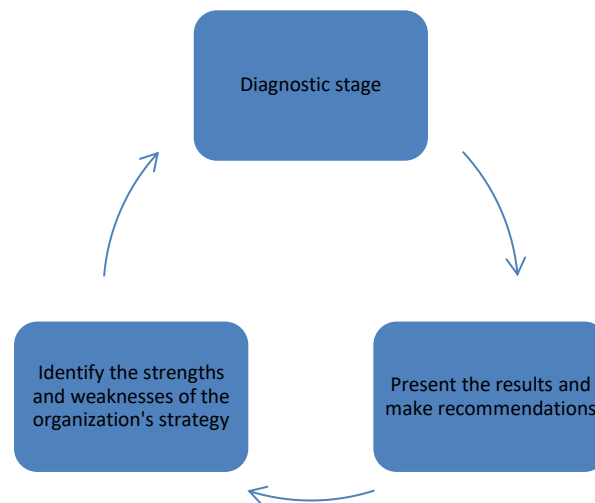
for/Identifying strengths and weaknesses in the resource strategy humanity at this stage, the human resources strategy is reviewed as an integrated unit with the aim of identifying the strengths and weaknesses of this strategy at both the planning and implementation levels in order to make decisions that ensure investing in and enhancing the positive points and reducing or avoiding the weaknesses. With regard to the weaknesses that may be discovered, it is necessary to know or determine why, when, where, how and who is responsible for this weakness. Is the weakness present in one of the strategy components or in the strategy as a whole? Did this weakness arise due to errors in formulating the strategy or due to external factors that were not controlled, or due to errors in implementation? Strategy, or In the weakness (lack of efficiency) of those responsible for implementing it, it is also preferable when auditing the strategy as an integrated unit to determine the strengths and weaknesses to use a set of questions as happened in the previous stage. These questions are: (Al-Salem, 2009, p p398-404)

- Are the goals, strategies and policies clearly formulated or not?
- What is the role of human resources in the process of strategically managing employees, in terms of formulating, implementing and evaluating the strategy?
- Is the human resources strategy consistent with the organization's internal and external conditions?
- What are the obstacles that threaten the achievement or realization of the objectives of these strategies and how can they be addressed?
- What are the corrective actions required or necessary in the strategy to address these obstacles and in light of the results? Audit?

A/Present results and make recommendations: The results presentation stage is also of great importance as it is the fruit of the work carried out by the auditor. Through it, the stages of work are presented and the strengths and weaknesses are identified, i.e. the irregularities that he noticed and diagnosed their causes through his various interventions. The reasons for these irregularities are presented and the recommendations and directions that he may provide to address the shortcomings. The results are presented in a file called the audit report, the purpose

of which is to inform the officials and draw their attention to the need to take the necessary corrective measures. (sakak, 2013)

Figure No.1: Stages of strategic auditing of human resources management



Source: Prepared by the researchers.

In order for the strategic audit of human resources management to be used successfully to achieve the desired objectives, a set of standards it is represented by: (Al-Sabbagh & Abu Nabaa, 1990, pp294-296)

***Comprehensiveness:** The audit should include all strategies, objectives, policies, activities and programmes related to human resources management;

***Objectivity:** the truthfulness, reliability, accuracy and timeliness of the information obtained;

***Benefit:** Benefiting from the results of the strategic audit when making decisions, addressing problems, setting directions, and the extent to which this relates to the needs, problems, and goals of the organization in general and human resources management in particular;

***Information communication:** This means clarity and understanding of the strategic audit results and recommendations made and communicating them to all those concerned with the audit and its results.

***Continuity:** The audit is carried out in an organized manner through sequential steps, and it is also carried out on a continuous, periodic basis, not only when crises or a problem arise.

2.2 Investing in human capital

Human capital is considered one of the most important components of intellectual capital, as its use became widespread in the sixties by(scholtz)^(*) It can be defined from an individual perspective as “the result of the interaction of four elements: Historical legacy, education, experiences, and attitudes of the individual during his life and work (Bontis & Fitz-enz, 2002, p225). As for the institution, it is known according to Stewart defined human capital as “individuals who possess knowledge, skills, abilities, experiences, beliefs, and attitudes.

^(*)Theodore William Schultz (Theodore William Schultz was born on April 30, 1902,economic American specialist in economy Development, long-time contributor to higher education at the University of Chicago, contributed significantly to human capital theory, appointed president of the groupThe economistThe American in 1960 received an award from this group.Walker in 1972, and won the Nobel PrizeFor the economy1979, died on February 26, 1998. For more information: http://fr.wikipedia.org/wiki/Theodor_Schultz

Appropriate strategies for managing it include attracting, training, and retaining them in order to encourage creativity and flexibility” (Cornas & Aria -oliva-, 2005, p37). Scholtz (1993) emphasized that human capital represents the main element of improvement in organizations, represented by the assets and users that work to produce new products and achieve competitive advantage. He explained that human capital is related to processes related to education, training, and various other initiatives that contribute to increasing levels of knowledge, skills, abilities, and value. These initiatives contribute to achieving satisfaction and performance, and ultimately contribute to raising the performance of organizations.(Marimuthu and al, 2009,p266)

So, the elements that make up human capital are the knowledge, skills and experience acquired in public and practical life.

And in light of the rapid transformations witnessed by the environment, especially the shift towards the knowledge economy, and the development of business volume, several modern concepts have emerged, including investment in human and intellectual capital, which forced institutions to keep pace with these concepts, in order to raise the value of their knowledge assets, as well as making them a source of increasing their revenues. Therefore, the topic of investment in human capital has occupied a wide place in the strategy of institutions seeking to achieve their goals and survive and continue, and it is possible it is defined as “the method or mechanism through which an institution can allocate a specific amount of money to build its human capital in a scientific manner that contributes to achieving its goals within a specific period of time”. (Hassan, 2009, p157)

The goal of investing in human capital is to generate future returns that exceed the costs incurred by increasing the knowledge and skills of employees, which in turn contributes to increased revenues, whether financial or non-financial. The OECD also notes: (OECD) The goal of investing in human capital is to develop the skills and capabilities of individuals to increase the economic value of the institution (OECD, 1994, p35). And he sees David Walker states that organizations invest in human capital in order to increase the knowledge and skills of employees to raise their value, and also to achieve both their goals and the goals of users (M Walker, 2002, p24). The goals of users are to increase the wages they are given, while the goals of the organization are to obtain revenues through increased productivity. Therefore, the return that the organization obtains from its investment in its human capital is no less important than the return it obtains as a result of investing in financial capital, as the knowledge, skills and experiences that human capital possesses are the main source of creativity, innovation, and the development of organizations and keeping pace with developments, especially with regard to rapid technological developments that require human capital that is skilled in using and benefiting from this technology. Given the importance of human capital, it has become imperative for institutions to invest in it, as shown in the following table:

Table 02: Areas of investment in human capital and how to spend on them

field	The concept	How to spend on it
Attracting human capital	The organization's ability to search for and attract advanced expertise and rare skills to work within it.	- Searching for advanced expertise. - Attracting high technical skills.

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		- Availability of an information system that facilitates the task of attraction and recruitment.
Human capital development	It is a set of methods used by an organization to develop and enhance the knowledge and skills of its employees.	- Education. - Training.
Preserving human capital.	It is the ability of the organization to retain its scarce resources and those capable of producing new products.	- Material and moral motivation. - Follow the policy of administrative empowerment. - Maintaining the health of workers. - Reducing the chances of job alienation.

Source: Prepared by the researchers based on: (Aboud Najm, 2010, p145).

2.3 - The relationship between strategic auditing of human resources management and investment in human capital

The strategic audit of human resources management aims to audit the policies, strategies, and activities related to human resources management, to achieve the strategic objectives of this department and thus achieve the goals of the organization as a whole.

A strategic human resources audit also helps an organization achieve a competitive advantage by enhancing capabilities and developing and building competence. Through this process, management can make decisions regarding its human resources. The strategic human resources audit process is considered one of the means of measuring the organization's performance as a whole, given the significant impact human resources have on overall performance. This assessment helps identify which human resources activities contribute to achieving the strategy. The strategy audit process aims to: (Khelifi & Kouadria, 13/12 March 2019)

- Measuring the degree of effectiveness of human resources management in its relationships and response to the needs of other departments and their impressions of it;
- The effectiveness of the relationship between the various organizational units that make up the organization and the human resources department;
- Measuring the degree of contribution of the human resources strategy to achieving the organization's mission and objectives;
- Identify the organization's strengths and weaknesses compared to other organizations in terms of human resources;
- Monitoring and identifying deviations between actual performance and the standards set in the strategy and taking corrective actions.

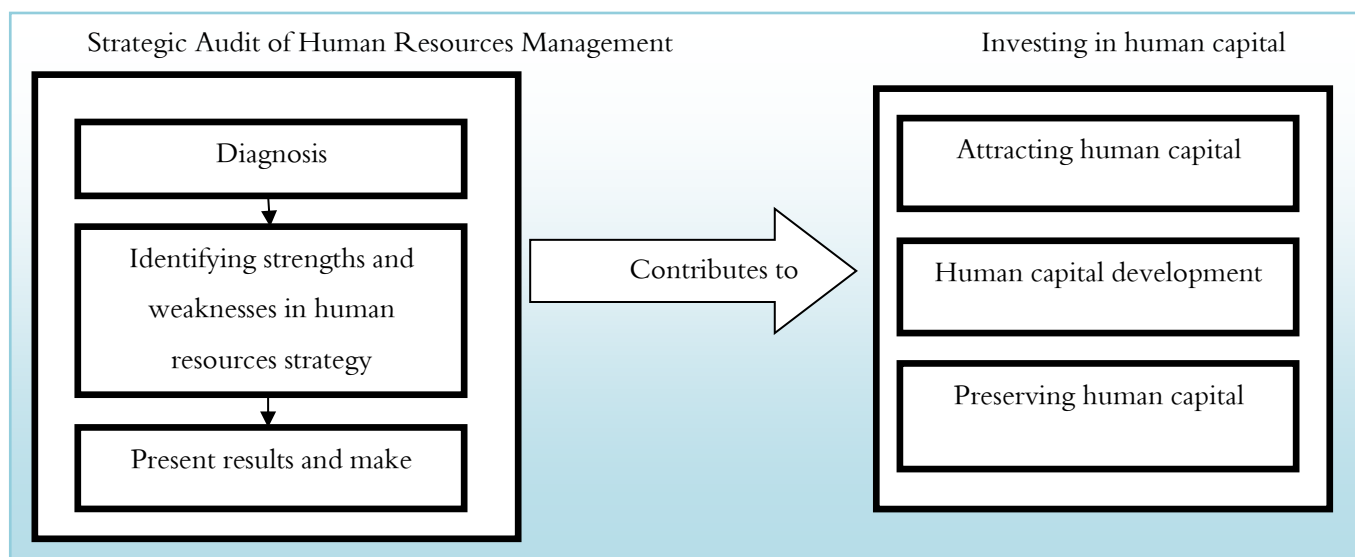
The strategic human resources audit process includes identifying the causes of deviations and indicating whether the deviations are related to errors in implementing the strategy or to the emergence of an unexpected emergency in the external environment, and thus a change in the strategy or a change in the standard used.

It also results in Strategic audit of human resources management:

- Discovering any errors or fraud that may exist in the books and records;
- Reducing the chances of making mistakes and cheating, By putting in place controls and procedures to prevent this;
- Accreditation the management is responsible for reporting and drawing up administrative policies. and take decisions now or in the future (Al-Khatib & Al-Rifai, 1998, p10);
- Achieving and raising the efficiency of performance within the institution's units in terms of using and employing its resources for the purposes for which they were established and with the economic rationality of this use;
- Urging the institution's employees to follow the policies set by the management in a manner consistent with this objective of these rules and policies; (Debian & Al-Fayoumi, 1993, p35)

Therefore, the strategic audit process of human resources management provides valuable information to all managers, including those working in human resources management, and how to carry out their responsibilities within this framework. Therefore, it is a tool for comprehensive observation and control regarding the quality of human resources management activities in a specific department or the entire organization (Al-Salem, 2009, p p398-404). It also helps in identifying its human capital needs in terms of quantity and quality, and helps it in identifying the training needs in order to develop its human capital, and how to maintain it by following a policy of material and moral motivation and administrative empowerment, in addition to maintaining the health of workers and reducing the chances of job alienation. Figure No. (03) Shows the relationship between strategic auditing of human resources management and investment in human capital.

Figure 3: The relationship between strategic auditing of human resources management and investment in human capital



Source: Prepared by the researchers.

3. Framework applied for study

3.1 Data collection technique and tool: We have been selected for Algeria Telecom - Biskra branch- As a case study, given its highly capable human resources, and the initiatives the organization undertakes to acquire, develop, and retain the best talents, in order to develop the quality of its products, and to achieve continuous improvement and innovation.

The questionnaire was used as a tool for collecting data. A scale was used for this purpose. Three-point Likert scale to measure the degree of agreement from 1 to 3 (agree/neutral/disagree). We also relied on the SPSS statistical program to convert and analyze the data. The questionnaire included the following axes:

The first axis: The relationship between strategic auditing of human resources management and attracting human capital (included 5 statements).

The second axis: The relationship between strategic auditing of human resources management and human capital development (included 5 statements).

The third axis: The relationship between strategic auditing of human resources management and maintaining human capital (included 7 statements).

A set of statistical methods were used to arrive at valuable implications and indicators that support the topic. These methods are:

- Cronbach's alpha test Cronbach Coefficient Alpha: To measure the validity and reliability of the questionnaire.
- Arithmetic mean: to know the study respondents' evaluation of the study's axes;
- Standard deviation: to measure the extent of deviation or dispersion of the study respondents' answers for each of the study's axes from its arithmetic mean;

3.2 Study sample and tool: The study community includes all executives of the Algeria Telecom - Biskra branch-. Their number is (100) frames. A deliberate sample of 50 frames was chosen.

3.3- Testing the validity and reliability of the measurement tool: The test was used.(Alpha Cronbach's K) To measure the stability of the measuring tool as shown in Table No. (03).

Table No. 3: Reliability and validity coefficient

Questionnaire axes	Number of phrases	stability coefficient	As a factor of honesty
First axis	05	0.884	0.940
The second axis	05	0.929	0.963
The third axis	07	0.873	0.934
Total	17	0.953	0.976

Source: Prepared by the researchers based on the outputs of the program SPSS.

From the table we note that the stability coefficient of the entire questionnaire is (0.953) which is greater than the required rate (0.6), and this means that the questionnaire statements are internally consistent. We also found a validity coefficient of (0.976), which means that the questionnaire measures what it was designed to measure and is valid for analyzing the results.

3.3: Presenting the results of the study axes: This is done by calculating the arithmetic averages and standard deviations of the respondents' opinions for each axis of the questionnaire, which is shown in the table (04).

Table No. 4: Arithmetic mean and standard deviation with axes the study

Phrases	arithmetic mean	standard deviation	Answer direction
The organization has an information system that it relies on to select and appoints new employees.	2,250	0.635	neutral
The organization works to attract the best human resources who have the required skills and experience.	2,400	0.520	OK
The organization identifies the gap in skills and knowledge required before recruitment.	2.362	0.551	OK
The organization relies on a clear policy to attract the best human elements.	2.261	0.536	neutral
- Employees are selected based on their capabilities and cognitive behaviors.	2,421	0.747	OK
Mean and standard deviation of the first axis	2.338	0.437	OK
The organization trains and qualifies its new workers through special courses before they begin their actual work.	2.102	0.623	Neutral
The institution evaluates the trainees' performance after the completion of the training programs to determine the extent to which the trainees benefited from them.	2,290	0.558	Neutral
The Foundation allocates sufficient funds for training programs.	2,054	0.694	Neutral
The Foundation encourages employees to engage in e-learning by providing the necessary tools in their workplaces.	2.169	0.555	Neutral
The organization is keen to identify the training needs of its workers to improve their performance level in their work.	2.232	0.405	Neutral
Mean and standard deviation for axis 2	2.169	0.502	Neutral
The organization realizes that its human resources are its real capital.	2.192	0.752	Neutral
The institution is interested in continuous training and development.	2.177	0.882	Neutral
The Foundation provides material and moral incentives.	2,501	0.623	OK
The institution makes every effort to retain those with distinguished skills, experience and knowledge.	2.534	0.655	OK
The organization seeks to build positive relationships with its workers.	2,451	0.556	OK

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The organization finds it difficult to retain highly skilled and experienced personnel.	2.307	0.669	Neutral
The institution has gained a solid reputation due to maintaining its distinguished competencies and expertise.	2.297	0.812	Neutral
Mean and standard deviation for axis 3	2.351	0.662	OK

Source: Prepared by the researcher based on the program outputs SPSS.

It is clear from Table (04) that the total arithmetic mean of the paragraphs related to the first axis (the relationship of strategic auditing of human resources management to attracting human capital) is estimated at (2.338), which is a percentage that belongs to the field of agreement, and the standard deviation reached (0.437).

As for the second axis related to (the relationship between strategic auditing of human resources management and the development of human capital), we note that the total arithmetic mean of the paragraphs is estimated at (2.169), which is a medium percentage, belonging to the neutral field, and the standard deviation reached (0.502).

It is also clear that the third axis (the relationship between strategic auditing of human resources management and maintaining human capital) occupied the first place among the axes, as its arithmetic mean reached (2.351), which is a percentage that belongs to the field of agreement, and its standard deviation reached (0.662).

4. Analysis of results:

The institution relies on the strategic audit of human resources management to identify deviations related to this function and to know the knowledge and skills it needs, especially in light of the current circumstances that depend greatly on human capital to achieve excellence. Through our previous analysis of the relationship between the strategic audit of human resources management and investment in human capital, we conclude that the institution's policy of investing in its human capital through recruitment, development and retention is the result of the strategic audit process of human resources management. Therefore, the strategic audit of human resources management plays a role in investing in human capital at Algeria Telecom, Biskra branch. The study's respondents' answers indicated that the strategic audit of human resources management has a high relationship with attracting human capital and maintaining human capital. This is evident through calculating the arithmetic mean and standard deviation of the related axes. As for the relationship of the strategic audit of human resources management with the development of human capital, it is a medium relationship.

5. CONCLUSION

From the above, it is clear that one of the most important departments that require strategic auditing is the human resources department, which is considered one of the most important functions due to its significant role in achieving the organization's goals and building its strategy. A Given the errors and deviations occurring at the level of this management, institutions aim, through the strategic audit of human resources management, to discover any errors and fraud that may exist in books and records, reduce the chances of committing errors, formulate administrative policies and make decisions, present or future, related to human resources, and how to invest in these resources by attracting the best knowledge and competencies and

developing and preserving them in light of the intangible economy that cares about knowledge, and achieving and raising the efficiency of the institution's performance in terms of using and employing its resources for the purposes for which they were established and with economic rationality, and urging employees to follow the policies set by the management in a manner consistent with this goal, in addition to strengthening the capabilities of administrative and executive bodies.

Based on the above, the following suggestions can be drawn from this study:

- Working to implement an effective system for strategic auditing of human resources management to increase the ability to raise performance in institutions;
- Trying to use modern techniques for strategic auditing of human resources management to measure performance;
- The necessity of using information and communication technology in institutions to increase the efficiency of communications in order to improve the efficiency of strategic auditing of human resources management and to identify deviations that occur in a timely manner and address them;
- The necessity of seeking the assistance of experts to conduct a strategic audit of human resources management.

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