

PASAI Human Resources Guide

Supportive material

Chapter 2 Developing an HR strategy and operational plan



Pacific auditors working
together

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Template: Strategy and operational plan with risk analyses table

Operational Plan YYYY-YYYY (depending on planning cycle)

HR Goal 2.2 Enhance staff competency-based performance assessment

HR Objective 2.2.1 To develop a competency-based performance assessment and enhance staff performance assessment

KPI 2.2.1.1 Numbers of Performance Assessment conducted against a Competency Framework

Activity	Activity output	Started and Finalised	Related to monitoring	Responsible	External support	Cost	Funding	Status

Template: HR Strategy

The following is a suggested guide for the different sections to be included in an organisation's documented HR strategy. This is just a guide and can be amended as per the requirements of the SAI.

1–3 Vision, Mission and Core Values

This can most often be copied from the overall SAI Strategy since not many SAIs have a separate vision, mission or core value for HR.

4 Foreword by Head of SAI

This is an important part where the Head of SAI can underline the importance of HR in the organization and explain why this document is needed.

5 State the SAI Goal

Sometimes also called Focus Area, relevant for this strategy.

6 Environment – SWOT

Look both internally and externally (a template for SWOT can be found on page 7). Since the strategy should plan for the future, it is important to look at factors on a broader perspective than just at SAI level. This means legislation, changes in the societal or economical environment in your country or at INTOSAI level that can have a positive or negative effect.

HR Objectives and action plan

Examples of Focus Areas	Short-term objectives	Longer-term objectives	Who's responsible	Resources required	Timeline	Targets (KPIs)
Attraction & Retention Attracting, recruiting, and retaining the right talent for the organisation.	SMART objectives	SMART objectives				
Employee Development Providing training, skill development, and career growth opportunities to employees.	SMART objectives	SMART objectives				

Examples of Focus Areas	Short-term objectives	Longer-term objectives	Who's responsible	Resources required	Timeline	Targets (KPIs)
Performance Management Establishing clear goals, regular feedback, and performance evaluation processes.	SMART objectives	SMART objectives				
Compensation & Benefits Designing competitive salary structures and employee benefits packages.	SMART objectives	SMART objectives				
Employee Engagement Fostering a positive work environment, promoting teamwork, and ensuring employee satisfaction.	SMART objectives	SMART objectives				
Diversity & Inclusion (EEO) Promoting diversity, equity, and inclusion within the workplace.	SMART objectives	SMART objectives				
Wellbeing/ WHS Develop initiatives that support employee's physical, mental and emotional wellbeing, promoting a healthy work-life balance	SMART objectives	SMART objectives				

Examples of Focus Areas	Short-term objectives	Longer-term objectives	Who's responsible	Resources required	Timeline	Targets (KPIs)
Technology Integration Implementing HR technologies for efficient processes and data management.	SMART objectives	SMART objectives				
Compliance and Legal Issues Ensuring HR policies comply with labour laws and regulations.	SMART objectives	SMART objectives				

SMART = SPECIFIC, MEASURABLE, ACCEPTED/APPROVED, REALISTIC/REACHABLE AND TIMELY
 KPI = KEY PERFORMANCE INDICATORS

Communication of the HR Strategy

Just a short section on how the plan will be communicated and who is responsible for updating and/or monitoring.

Reporting on the HR Strategy

If possible try to get the monitoring and follow up on results into your normal follow up process. In that case then you say so and also who is responsible for actions that needs to be taken. If you do not have a monitoring and follow up process or if for some reason this should not fall under normal procedures, you have to be more detailed on how the strategy will be implemented but also monitored.

In a separate document you can find a template for an Operational Plan (normally one to two years) that will support the implementation of the strategy.

Template and Guide: SWOT Analysis



SWOT (Strengths/Weaknesses/Opportunities/Threats) is a strategic planning and assessment tool supporting the team to create a baseline, for example, in a particular HR area. By having an assessment, it will be easier to decide on realistic and timely activities considering what the SWOT shows. There are new alternatives such as PEST-analysis looking at Political, Economic, Social and Technological factors. This will be important when an SAI is doing its overall strategic planning, but for an HR Strategy the SWOT will serve as a good tool and not overcomplicate your work.

Internal factors	
Strengths +	Weaknesses -
External factors	
Opportunities +	Threats -

Analysis summary