

Partial Administrative Audit of the human resources area of an artisan bakery in the State of Veracruz

Auditoria administrativa parcial al área de recursos humanos de una panificadora artesanal del Estado de Veracruz

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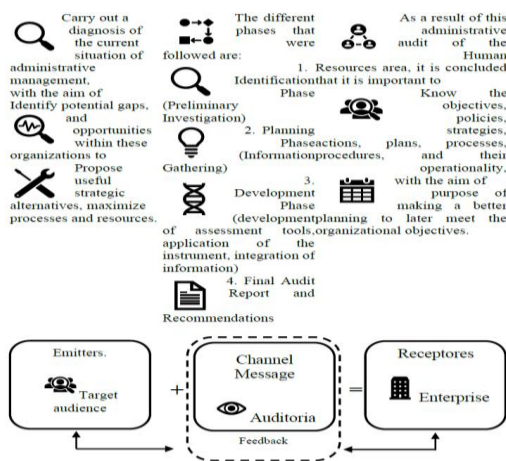
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Abstract

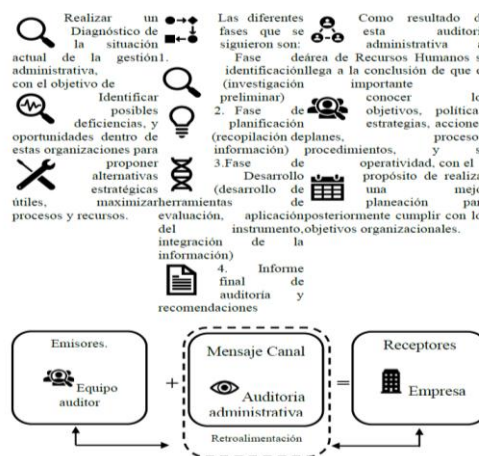
This audit research and development work was carried out in an artisan bakery company in the state of Veracruz. The objective of this research was to carry out a diagnosis of the current situation of administrative management, with the aim of identifying possible deficiencies and opportunities within these organizations to propose useful strategic alternatives, maximize processes and resources. This is how a field, descriptive and documentary research is carried out; This is through instruments and interviews with owners on the management of administrative processes and surveying employees. Subsequently, a diagnosis is implemented, which allows all the information obtained through interviews and surveys to be analyzed and classified. Based on the results, it was detected that in the area of Human Resources there is a minimum of problems, since there is a stable work environment and communication between them, which leads to a good functioning and compliance in the performance of activities. An organizational, process and/or policy manual is recommended, so that staff do not lose track of the organization and improve their performance.



Administrative audit, Preliminary investigation, Human resource

Resumen

Este trabajo de investigación y desarrollo de auditoria se realizó en una empresa panificadora artesanal del estado de Veracruz. El objetivo de esta investigación fue realizar un Diagnóstico de la situación actual de la gestión administrativa, con el objetivo de identificar posibles deficiencias, y oportunidades dentro de estas organizaciones para proponer alternativas estratégicas útiles, maximizar procesos y recursos. Es así como se realiza una investigación de campo, descriptiva y documental; esto es a través de instrumentos y entrevistas a los propietarios sobre la gestión de procesos administrativos y encuestar a los empleados. Posteriormente se implementa un diagnóstico, que permiten analizar y clasificar toda la información obtenida a través de entrevistas y encuestas. Con base a los resultados, se detectó que en el área de Recursos Humanos presenta un mínimo de problemas, ya que existe un clima laboral estable comunicación entre ellos, lo que conlleva a un buen funcionamiento y cumplimiento en la realización de actividades. Se recomienda un manual de organización, de procesos y/o políticas, para que el personal no pierda el rumbo de la organización y mejoren su desempeño.



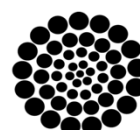
Auditoria administrativa, Investigación preliminar, Recursos humanos

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Introduction

An administrative audit is a tool that allows us to discover weaknesses and areas of opportunity in an organization, the daily work sometimes does not allow us to see the areas of opportunity and improvement. That is why it is important to carry out an administrative audit at least once a year to find out what is missing, what can be improved and what is being done well to strengthen it.

In all organizations, whether private or public, continuous improvements and processes are sought to better manage risks. By providing insight into what an organization looks like, how it operates, and what it has, audits are reliable, objective, and timely techniques.

In the MiPyME “La Costeña”, it is intended to determine the efficiency and administrative effectiveness, through the application of an administrative audit, which will allow to know its current situation, if the administrative and operational staff complies with each of the assigned functions, if there is a correct use of resources, and through the study of these activities to know if the goals and objectives set by the company are met.

The evaluation instruments used were Questionnaires, Relevant Aspects Questionnaires, Documentary Analysis Questionnaires and Formulation of the Administrative Diagnosis. These were applied and answered by three employees from each horizontal line of the organizational structure. The MSME La Costeña company offers the products of artisan bread, European pastries, sweet bread and snacks.

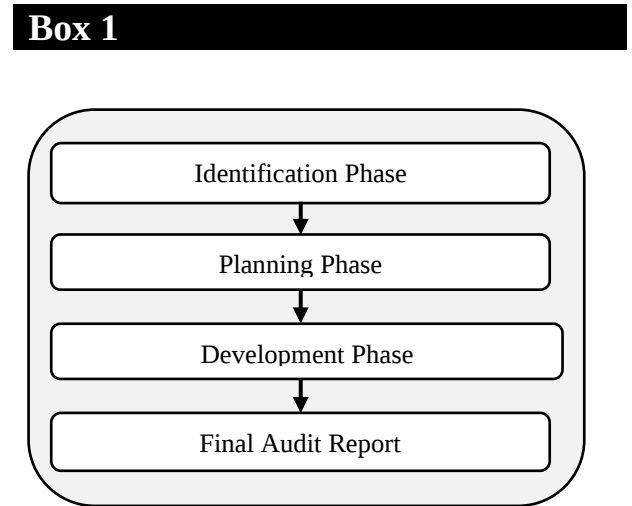
The objective is to carry out a preliminary research that allows providing information to MSMEs to obtain a complete and objective vision of their company and the market, to initiate a process of business reconversion and professionalization of management that allows them to increase their competitiveness and grow in the local or regional market and eventually, in the national market.

The results showed that there are a minimum of problems in this area, since there is a stable work environment and communication between them, which leads to stability in the operation, performance and fulfillment of activities.

Methodology

The methodology for the research is graphically represented in Figure 1, where the different phases that were followed are listed:

1. Identification Phase (Preliminary Investigation).
2. Planning Phase (Information Collection).
3. Development Phase (Development of Assessment Tools, Implementation of the Instrument, Integration of Information).
4. Final Audit Report and Recommendations.



**Figure 1**  
Methodology for research

*Note: The image indicates the methodology used in the research*

Instrument to be used

The purpose of the evaluation instruments used for this research is to obtain information related to the activities and functions of the HR area of MSMEs.

The preliminary questionnaire consists of 10 items with open-ended questions. The audit questionnaire consists of 40 items with open-ended questions, multiple choice, and Likert scale. The relevant aspects and documentary analysis sheets are filled with information about the company obtained through observation, survey, interview, findings and evidence, and then the Final Audit Report is generated.

Box 2

Table 1

Assessment Tool

| Administrative process | Maximum points |
|------------------------|----------------|
| Planning               | 300            |
| Organization           | 300            |
| Address                | 240            |
| Control                | 160            |

Note: The figure indicates the scoring criteria chosen for the audit

Box 3

Table 2

Performance Measurement

| Likert scale |                |
|--------------|----------------|
| Score        | Interpretation |
| 801-1000     | Excellent      |
| 601-800      | Very good      |
| 401-600      | Well           |
| 201-400      | Regular        |
| 0-200        | A little       |

Note: The figure indicates the scoring criteria chosen for the audit

Results

This methodology helps to decide specific aspects of the organization, which can be positive or negative. With the results obtained, recommendations are made that, if implemented, bring improvement and growth to the company.

The results are as follows:

Box 4

Table 3

Relevant aspects ballot

| Stage        | Specific Element                           | Result of the analysis                                                                |
|--------------|--------------------------------------------|---------------------------------------------------------------------------------------|
| Planning     | Mission-Vision                             | They have an important point and they develop it.                                     |
|              | Objectives                                 | They are very objective and competitive.                                              |
|              | Procedures                                 | They are counted on, but they are not specific.                                       |
|              |                                            | Its focus is somewhat obstructed.                                                     |
| Organization | Organizational Structure                   | They have a good hierarchy.                                                           |
|              | Division and distribution of duties        | They are very organized among themselves.                                             |
|              | Organizational Culture and Human Resources | Their culture is carried out and is very developed and assertive.                     |
| Dirección    | Leadership & Communication                 | They exercise leadership in a moral rather than an intelligent way                    |
|              | Motivation and Work Teams                  | They are motivated to daily by the good relationship                                  |
|              | Technological information                  | Technology is scarce                                                                  |
| Control      | Areas of application                       | Each one is in charge of his own position, therefore, he knows how he should perform. |
|              | Occupational safety                        | They are quality products with certificates and taste.                                |
|              | Quality                                    | They are very safe, but do not have system certification.                             |

Note: The Cédula indicates relevant aspects by Stage of the administrative process

Box 5

Table 4

Document analysis certificate

| Document                         | Result of the analysis                                                                                                                                                                    |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Social Responsibility Handbook   | This document is prepared by the company's management, to explain how the company's social aspects are governed, as well as its vision, mission, values and policies of the organization. |
| Quality Management System Manual | In this document, its focus is to govern the quality and safety that the company's products must have.                                                                                    |

Note: The Cédula indicates relevant aspects by Stage of the administrative process

Box 6

Table 5

Maximum Points Earned.

| Stage              | Specific Element                           | Maximum Points | Points Earned | %   |
|--------------------|--------------------------------------------|----------------|---------------|-----|
| Planning           | Mission-Vision                             | 50             | 20            | 22  |
|                    | Objectives                                 | 100            | 90            |     |
|                    | Procedures                                 | 100            | 70            |     |
|                    | Approaches and Levels                      | 50             | 40            |     |
|                    | Total                                      | 300            | 220           |     |
| Organization       | Organizational Structure                   | 100            | 50            | 23  |
|                    | Division and distribution of duties        | 100            | 80            |     |
|                    | Organizational Culture and Human Resources | Objectives 100 | 100           |     |
|                    | Total                                      | 300            | 230           |     |
| Direction          | Leadership & Communication                 | 80             | 60            | 16  |
|                    | Motivation and Work Teams                  | 70             | 30            |     |
|                    | Technological information                  | 90             | 70            |     |
|                    | Total                                      | 240            | 160           |     |
| Control            | Areas of application                       | 60             | 60            | 14  |
|                    | Occupational safety                        | 40             | 40            |     |
|                    | Quality                                    | 60             | 40            |     |
|                    | Total                                      | 160            | 140           |     |
| Total by Processes |                                            | 1000           | 750           | 75% |

Note: The image shows the maximum points obtained from the administrative stages

The MIPyME are in the "VERY GOOD" range, so they are in the expected result, but not in the optimal one.

Conclusions

The data provided by the evaluation instruments applied in the Human Resources area of MSMEs are described by stage of the administrative process.

Planning: There are established objectives in each position of the organization; They keep in mind the Organizational Manual for the fulfillment of the company's activities and objectives.

Organization: You have a rapprochement with the employees, which allows you to have empathy and a good organizational climate; Teamwork is clearly and concisely defined.

Management: There is leadership in the organization of tasks; Employees are motivated because of the good relationship with the boss.

Control: There is congruence between the plans, goals, standards and the exercise of control with the aim of continuous improvement; financial, budgeting and performance measurement controls are in place in the area of Human Resources.

As a result of this administrative audit of the Human Resources area, it is concluded that it is important to know the objectives, policies, strategies, actions, plans, processes, procedures, and their operability, in order to carry out better planning to later meet the organizational objectives.

Recommendations

Based on the challenges posed by the socioeconomic environment, MiPyME are recommended to implement the recommended actions and develop actions that meet their short, medium and long-term objectives.

It is recommended in Planning and Organization: policies are made where rights, obligations and sanctions are implemented. That employees continue to work based on the manual received and receive the required training. Distribute the tasks and activities of employees in an equitable and more organized way and a greater description of the positions in the area.

In Management and Control, it is recommended to look for greater communication alternatives, apply ICTs in the area, have a stable control system that allows reducing errors and time, work on observations and corrections.

It is important that an administrative audit is carried out at least once a year, with the aim of complying with the Follow-up Phase and measuring the results with the previous one, which allows us to know and measure the performance of the organization.

Declarations

Conflict of interest

The authors declare no interest conflict. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

Article

Author contribution

Solorzano-Rios, María Judith: Writing the draft version of the manuscript.

Balderrabano-Briones, Jazmín: Carefully proofread and revise the final version following the format and guidance.

Díaz-Azamar, Álvaro: Fill out the required forms to submit the article.

Rojas-Alonzo, John Henry: Modify the manuscript according to the evaluation made by the reviewers.

Availability of data and materials

The data obtained in the investigation are available in the final report of the administrative authority.

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Abbreviations

There are no abbreviations.

References

As it is a field research, only basic references are taken where the methodology is consulted, the data of this article were taken from the administrative audit.

Basic

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