

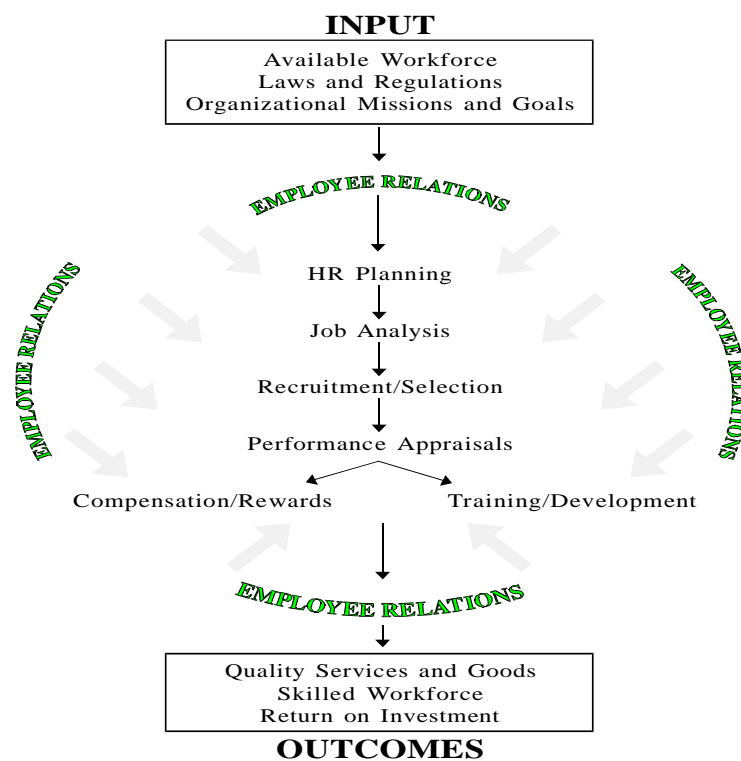
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People provide the power that moves government. In Texas, this power is generated by approximately 200,000 employees who receive over \$9 billion each year in salaries and benefits, a figure representing 27 percent of all state expenditures. Such high levels of investment make wise management of human resources essential.

These high stakes also require ever greater precision in the design and implementation of human resource management systems. Operationally, jobs must be well-defined and understood, qualified people must be hired and well-trained to execute their job duties, and employees must receive feedback and rewards that fully, quickly, and accurately reflect their productivity and performance. In other words, a state entity's ability both to realize its goals and objectives and to address unforeseen problems depends on how well it can secure, manage, and evaluate human resources.

The following figure broadly describes the interrelation of the major components of a human resources management control system. With the exception of job analysis, each component of this model is discussed in a separate module in this section of the Methodology. Job analysis is covered in the other human resources modules, especially those on planning and recruitment/selection.

HUMAN RESOURCES MANAGEMENT CONTROL MODEL



The boxes labelled "Input" and "Outcomes" do not have separate modules since the nature and scope of human resources inputs and outcomes are highly project-specific. Nonetheless, auditors should still consider these factors when conducting human resource accountability projects.

Finally, this section contains two important reference documents which apply to all modules. The first of these, titled "Human Resources Accountability Issues," immediately follows this page and explains where to find information on a particular human resources issue within the modules. This document also provides both summary reviews and citations of laws which define compliance and/or good management practice in a given human resource area.

The second reference document is titled "Resources" and describes articles, books, data bases, human resources, periodicals, and professional associations specific to human resources processes, systems, management, and controls.