

The Importance Of Internal Audit In Improving Training Management: The Case Of ENAGEO

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Abstract:

In a context of increased competition, vocational training is considered an important lever for increasing the productivity and competitiveness of companies. This strategic importance is driving managers to use internal audit as a tool to control and improve the management of this function.

In order to understand the importance of internal audit in the effective management of training, we carried out an internal audit mission of this function within the company ENAGEO, a subsidiary of the oil group SONATRACH.

This case study allowed us to confirm the positive contribution of internal audit to the improvement and efficiency of training management.

Keywords: Professional training; Function; Internal audit; Efficiency; ENAGEO.

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1. INTRODUCTION

The company as an economic entity is transformed according to the decisions taken by its managers and the pressures of the environment, it is called during its existence to face frequent changes to ensure its growth and sustainability.

Thus, the company must continuously monitor technological developments and maintain a privileged place in the market to face the increasingly harsh competition, while working on innovation and on efficient and optimal management of its resources.

It is for this reason that human resources become a permanent feature and become an issue of strategy and development for the company, which is constantly trying to adapt its staff to technological change by using training.

Indeed, professional training is one of the most important levers which partly guarantee the company's competitiveness and performance. The development of any company depends on the skills of its employees and therefore on the performance of its Human Resources management and training in particular.

As a result, managers are looking for a specific tool that will enable them to identify the weaknesses and strengths of this function in order to improve it and make it more effective. This tool is none other than the internal audit.

The objective of our research is to show the importance of audit in the improvement and effectiveness of training within the company. Thus our main problem is formulated as follows:

"Does internal audit improve the management of training and increase its effectiveness within the company?"

To answer this question, we will first present the theoretical concepts relating to professional training and training audit, then we will carry out an audit of the training function within ENAGEO, a subsidiary of the oil group SONATRACH.

2. TRAINING ISSUES AND OBJECTIVES

Before setting out the issues and objectives of vocational training, it is necessary to define this concept.

Training is seen as a set of planned actions, means, methods and supports through which employees are encouraged to improve their knowledge, attitudes and skills needed both to achieve the organization's objectives and their personal goals, to adapt to their environment and to accomplish their current and future tasks. (Peretti, 1998, p.99),

Meignant (1991, p.101), for his part, defines training as a "factor of adjustment and adaptation. Training is also a factor of social regulation because it can be one of the keys to reconciliation between the social and the economy, insofar as it contributes to providing employees with professional satisfaction and improving the economic performance of the firm."

2.1. Training issues

2.1.1. From a strategic point of view

It is in the company's interest that the employee be imbued with the company culture through training.

Training is constantly presented in investment projects, most often as an instrument of development aid. It only makes sense if it is closely integrated into the strategy implemented to keep the company competitive. However, training is and must be an investment at the service of the company's strategy (Sanitsaulieu, 1994, p.409). Thus, the firm integrates training into its major strategic orientations, both to acquire a corporate culture and to facilitate the implementation of investment projects.

2.1.2. From a social point of view

Training has first of all a human purpose of transmission and development of a personality that is being formed (Valiez, 1997, p.1502).

Dysfunctions are disorders, anomalies observed within a company. Most of the time they constitute bottlenecks that reduce production or sales and have a considerable influence on potential profitability. The contribution of an attentive operational manager proves to be invaluable in driving a training action which can be, if the observation is exhaustive, a correction to the anomaly observed.

On the strength of its mobilizing virtues, training is also perceived as a sign of stability, security and a promise of promotion, making it the ultimate tool for managing employment and career paths.

About that, the integration of individual management planning will refine the profitability of training, in order to prepare people for possible changes in position or promotion, and to control the time factor as well as possible, especially for high-performing managers whose process of acquiring their services tends to be slow and requires very careful prospecting of proposals (Zemouri & Zennad, 2002, p.8).

On this point, training therefore contributes to the resolution of dysfunctions as well as to the forward-looking management of jobs and skills.

2.1.3. From the point of view of the management process

The three main processes of management, i.e. finalization, organization and facilitation, seem to be influenced by the continuous training of the workforce.

For the first process, finalization, the achievement of the organization's general orientations is only achieved with the participants' acquired performance. Cohen (1997, p.1576) stipulates that "the better one is trained, the better one performs", and on his contribution to the organizational process, the author also demonstrates the contribution of training in this sense through three specific missions:

- It (continuous training) ensures the division of the company into bodies to which specific missions are assigned and the means likely to enable them to be carried out.
- Defines the articulation between these different bodies through the establishment of hierarchical or functional relationships and procedures that regulate their mutual relations.
- Consists in the distribution of members, of the company between the bodies by assigning them a place, a role and a status in a more explicit way.

This is how training, according to the author, contributes to meeting the conditions in which the members of the organization occupy their places and with which they are motivated and sensitized.

With regard to its contribution to the last process mentioned, training constitutes a mechanism for internal communication (Zemouri & Zennad, 2002, p.12):

- It tends to enhance the value of the members present in the organization and the human potential already in place.
- It facilitates the conciliation between the acquisition of new skills and their application to the very reality of the company, thus promoting a process of appropriation.
- It provides opportunities to "capitalize" on the skills disseminated within the company and thus contributes to the structuring of an essential part of the intangible assets accumulated by the organization.

2.2. Objectives of training

In addition to its challenges, training has several objectives which can be summed up in two axes: (Laourt, 1991, p.219):

2.2.1. From the organization's point of view

- To increase the competitiveness of the organization, by reinforcing the technical potential and by adjusting the knowledge or know-how of the employees, this first objective allows the actualization of the professional roles in the workstations.
- To develop skills on the occasion of a hiring, then of an internal transfer or promotion.
- Plan progressive knowledge-building circuits to adapt the overall qualifications to the needs of the organization.
- Emphasize the less qualified categories of staff, the integration of young people, the constraints of retraining and the problems associated with certain phases of individual careers "maturity crisis".
- To associate training with communication to build a climate of great consultation.
- To show the organization as a whole, by explaining its various articulations, to learn to master certain tools of analysis and action to promote collective action.
- To help managers progress in their intellectual skills, culture and managerial abilities.
- To prepare for the long term to deal with any disruption that may affect the functioning of the organization.

2.2.2. From the individual's point of view

Some training objectives are linked to the wishes of employees without always being an opportunity for the organization. These objectives can be summarized as follows:

- To have a better mastery of one's job
- Prepare for professional and internal changes.
- Better understand the organization where you work.
- Develop know-how in the field of relationships, management and leadership.
- To allow oneself to meet with colleagues and friends in a friendly atmosphere and to get to know new people in spaces outside the professional environment.
- To train in the weeks when the individual wants to have knowledge that may even be unrelated to work.

3. ESTABLISHMENT OF THE TRAINING PLAN

The training must allow to respond to a well identified situation within the company or according to its external environment.

Dejoux (2008, p.118) defines the training plan as the set of training and skills assessment actions that the employer decides to have its employees follow according to the development objectives it has defined. The process of establishing the training plan involves several stages, namely (Dietrich & al., 2010 p.147):

3.1. Analysis of the training plan for the current year

This will make it possible to establish a precise assessment of the training actions carried out during the past year in order to evaluate the training organizations, the effectiveness of the training for employees, the costs generated but also to take stock of the training that could not be carried out under good conditions or even non-existent.

3.2. Definition and study of training needs

Identifying training needs is an essential step in establishing the training plan. These needs may correspond to new skills to be developed or acquired. The most used method remains the assessment interview.

The training plan also aims to measure the costs that will generate these trainings and to set a provisional budget.

3.3. Drafting and implementation of the training plan

The training plan can include three types of actions:

- Training to ensure the adaptation of the employee to his work station.
- Training related to the evolution of the job or contributing to job maintenance.
- Training to develop employees' skills.

Planning is a major issue, indeed it is necessary to program the trainings at the right time for the company. It is necessary at the same time to bring the necessary competences at the right time but also to avoid a lack of manpower at a key period of activity. It is also essential to set up a very precise reporting tool taking into account all the elements related to this training (types of trainings, participants, costs, etc.) this tool should make it possible to know in real time the evolution of the training plan.

3.4. Communication of the training plan to the actors of the company

Once the plan has been established, it must be presented to the works council, an opinion must then be given on the implementation of the training plan for the past year and on the draft plan for the coming year.

3.5. Evaluation of the training plan

In order to evaluate the training plan, it is necessary to evaluate each training action with the employees and the operational managers. This information gathering will allow to analyze the strong and weak points of the current plan and thus to optimize the future plan.

4. AUDIT OF THE TRAINING FUNCTION

The audit of training is part of what is called social audit, which according to the International Institute of Social Auditing (IAS, 2006) is "Auditing applied to the

management, activities and relationships of individuals and groups in organizations, as well as their relationships with internal and external stakeholders”.

By training audit, we mean the analysis of the gaps between what exists at the level of practices and what is desirable at the strategic and managerial level in relation to the various reference systems.

These gaps can inform us about the state of training in the company and the various improvements that can be made.

According to Le Boterf (1988, p.207), a training audit is a systematic examination, based on the explicit criteria of a training system (action plan or system), of its results and effects in order to identify the problems that arise and to take the appropriate decisions to resolve them.

The auditor's role would therefore be to observe the facts, gather information, analyse it and propose recommendations for improvement if any discrepancies between the prescribed and the actual results are detected. His report must be clear, concise and above all easy to understand.

5. THE TRAINING AUDIT PROCESS

The training function is part of the Human Resources function. Thus, the approach adopted for the training audit is part of the social audit, which consists of making a diagnosis, an observation or an inventory of the situation, identifying the various gaps and dysfunctions, analysing them and proposing recommendations in order to part or all of the training function, depending on the company's initial request.

The training audit process is a specific investigation and evaluation process based on a reference system to detect discrepancies between standards and practices and thus formulate recommendations designed to anticipate malfunctions and deviations and bring procedures into line with current standards.

The training audit can take different forms and intervene in all fields of training, depending on the initial request of the company. Thus, all or part of the training process can be audited.

According to Candau (1985, p.51), the training audit approach is characterized by objectivity, independence and inductivity, which starts from facts and symptoms to trace their causes and reconstruct how they function. It is an approach of observation, analysis, evaluation and recommendation that is based on a methodology and uses techniques that make it possible, in relation to explicit reference frameworks, to identify strengths and problems, which leads to a diagnosis of the causes of the problems detected, an evaluation of the consequences and, finally, the formulation of recommendations.

6. RESEARCH METHODOLOGY AND TOOLS

The role of the human resources audit is, based on an analysis of the company and the control systems set up by each department, to assess the efficiency and relevance of its operations, and to propose improvements and areas for improvement in order to contribute to the company's development.

The general objectives of this audit, which took place from February 1, 2020 to April 1, 2020, covering year 2019, were to assess the degree of control over training management in terms of internal and operational control and to make recommendations for improving the quality of training.

Within the framework of this empirical study, audit techniques (both quantitative and qualitative) were chosen to address the issue of our research.

Regarding qualitative tools and techniques, we first made use of a pre-survey with the head of the training management department to understand how the process works, the problems encountered in training management as well as risk prevention measures and internal control system. We also used the interview because it is an effective means of accessing the representations and opinions of individuals.

Concerning the quantitative tools, we opted for the internal control questionnaire carried out with the managers of the training management department to detect all the dysfunctions related to internal control.

We have adopted the IFACI approach in the conduct and presentation of the audit results

This audit mission was, of course, attached to the evaluation of the internal control objectives, namely :

- The security of assets;
- The reliability of information;
- Compliance with regulations and procedures;
- The efficiency and effectiveness of operations.

And focused on the following areas:

➤ **Organization, procedures and human and material resources**

- Evaluate the organization of the training department;
- Ensure that the training department has sufficient human and material resources to effectively manage training;
- Ensure the existence of formalized procedures dedicated to training management and evaluate their relevance and application.

➤ **Identification and planning of training needs**

- Ensure that the training plan is established according to the company's strategic orientations;
- To make sure that orientations are given to the structures for the expression of their needs concerning the nature of the trainings (long/short duration, in Algeria/abroad,...), the approved schools, the signed conventions,...
- To evaluate the procedure of elaboration of the annual training plan;
- Evaluate (practical) procedures for determining training needs at the facility level;
- Evaluate the procedures (practices) for processing and consolidating training needs communicated by the structures to the training department;
- Ensure that all training needs communicated by the structures to the training department are taken into consideration;

- Evaluate the communication between the training department and the structures;
- Evaluate budget forecasts for training;
- Appreciate the deadlines for the development and approval of the training plan.
- **Realization and follow-up of the training plan**
 - Assess the process of execution of training plans (launch of consultations, specifications, deadlines, methods of awarding, nature of contracts, ...);
 - Analyse the different types of training contracts;
 - To appreciate the process of follow-up of the trainings;
 - Evaluate the number of training courses carried out by management, speciality, CSP, and compare it over several years;
 - Ensure that the unmet training needs of the structures are followed up;
 - appreciate the training budget and its evolution.
- **Evaluating the performance of the training**
 - Ensure the existence of hot and cold follow-up of the training courses;
 - Evaluate the return on investment of the training courses (training activity report).

7. RESULTS AND DISCUSSION

The results of the training audit are as follows:

7.1. The strong points

The strong points noted during this audit are:

- Realization of a training centre which allowed to ensure in-house training and minimize the accommodation and transport costs;
- Completion of several long-term training courses as part of succession preparation.

7.2. The weak points

The weak points identified during the audit are as follows:

7.2.1. Organization, procedures and human and material resources

➤ **Weakness No.01**

Delay in setting up the organization and filling vacancies

Reference:

All positions in the approved organization must be filled.

Facts:

Since the year 2018, the training department is working with :

- A head of department;
- A 1D administrative framework;
- A secretary.

The position of Head of the Accounting and Statistics Department as well as the position of Head of the Pedagogy Department are still not filled and this since the date of their creation on 27/03/2013.

Causes:

- Internal transfer of a senior ADM 1D manager;
- Availability of a 2D Study Framework;
- Resignation of an ADM 1D manager;

- Infertility of the call for application N°689/DRHA/2017 for the positions of Head of Accounting and Statistics Department and Head of Pedagogy Department.

Consequences:

- Work overload;
- Dilution of responsibilities;
- Combination of incompatible tasks and non-compliance with internal control;
- Delay in implementing the training plan.

Recommendations:

- Strengthen the training department;
- Re-launch the filling of vacancies.

7.2.2 Identification and planning of training needs

➤ **Weakness No.02**

Insufficient guidance given to the structures for the expression of training needs.

Reference:

- The training department must assist the structures in the expression of training needs;
- Training agreements and catalogues must be communicated to the structures in order to facilitate the choice of training themes;
- Order of September 27, 1999 fixing the methods for determining the quotients due for the continuing vocational training tax and the apprenticeship tax and the related model certificate article 2: the share of the training is decided according to the socio-professional categories, the volume of the hours planned for the training is distributed at the rate of 40% for the executives, 40% for the masters, and 20% for the execution.

Facts:

The identification form for collective and individual needs is the only document sent to the structures along with the letter relating to the launch of the training plan development campaign.

Some information is missing from this form, in particular:

- Threshold of the number of agents to be trained;
- Limitation of the number of training sessions to be carried out per agent;
- The number of employees to be trained per socio-professional category (according to article 2 of the decree of September 27, 1999), which must be 40% for executives, 40% for masters, and 20% for execution.

Causes:

- Insufficient communication between the training department and the structures;
- Insufficient updating of the collective and individual needs identification sheet;
- Ignorance/underestimation of the risks of non-compliance with regulations, in particular Article 2 of the decree of September 27, 1999.

Consequences:

- Difficulty, for the structures, in the expression of training needs, especially the content and objectives of the desired training;
- Saving of time and effort not exploited due to the lack of communication of the

training agreements signed by the Company.

- Non-compliance with article 2 of the decree of September 27, 1999 concerning the number of employees to be trained by socio-professional category and the risk of regulatory violations (see the following table).

Table 1. Employees trained by socio-professional category

Years	Excutives	Masters	Execution
2019	49%	27%	24%
2018	47%	23%	30%
2017	71%	18%	11%
2016	61%	24%	15%

Source: The company internal documents

Recommendations:

- Improve the information system and ensure better communication between the training department and the structures;
- Improve the content of the identification form for collective and individual needs;
- Ensure compliance with article 2 of the decree of September 27, 1999 concerning the number of employees to be trained per socio-professional category.

➤ **Weakness No.03**

Delay in the development and approval of the training plan

Reference:

- The training plan must be developed within the appropriate timeframe;
- The structures are required to transmit their training needs within the required deadlines;
- The training plan must be approved by the General Management.

Facts:

The company's training plan is experiencing a considerable delay for its establishment despite its early launch. The delays recorded during the last three years 2017, 2018 and 2019 are given in the table below:

Table 2. Recorded delays in the establishment of the training plan

Years	Launch date of the training plan campaign	Date of the plan development	Deadlines
2017	20/05/2016	02/01/2017	≈8 mois
2018	31/07/2017	26/04/2018	≈ 10 mois
2019	15/07/2018	19/03/2019	8 mois

Source: The company internal documents

Causes:

Delay in the transmission of training needs by the structures, or even non-sending in some cases.

Consequences:

- Delay in the implementation of the annual training plan
- Payment of the tax consisting of the difference between the legal rate of 1% and the

actual rate granted to continuing vocational training and apprenticeship actions, (Executive Decree No. 09-262 of August 24, 2009 relating respectively to the tax on continuing vocational training and the tax on apprenticeship).

Recommendations:

- Ensure the timely transmission of training needs by the structures.
- To sensitize the structures on the importance of sending training needs within the set deadlines.

7.2.3. Realization and follow-up of the training plan

➤ **Weakness No.04**

Insufficient technical specifications in training specifications

Reference:

Training needs should include the objectives and content of the training courses.

Facts:

The technical specifications of the training courses are not systematically filled in by the structures in the training needs identification sheets, which slows down the drafting of specifications at the level of the training department.

Causes:

Insufficient use of the training needs identification forms by the structures.

Consequences:

- Delay in the realization of the training plan;
- Delay in the launch of training courses;
- Unsuccessful calls for tender/vendor consultations.

Recommendations:

- Encourage the structures to fill out the training needs identification forms and send them in a timely manner;
- Ask for the experience of the training department in filling out the training needs identification forms.

➤ **Weakness No.05**

Insufficient follow-up of training courses that have not been started.

Reference:

Training courses that have not been completed must be postponed in the training plan of the year N+1 or cancelled with the prior agreement of the structures.

Facts:

Training courses that are included in the training plan and that are not launched in their year are not automatically carried over into the annual training plan for the coming year, and are not communicated to the structures concerned in order to decide whether they should be maintained or cancelled.

Causes:

- Insufficient monitoring of training by the structures;
- Insufficient communication between the training department and the structures;
- Insufficient training management procedure.

Consequences:

- Failure to address training needs;
- Untrained staff.

Recommendations:

- Implement a follow-up of training needs by the structures;
- To take charge of the trainings not launched in the training procedure and ensure their follow-up by the training department;
- Anticipate the launch of the training plan.

➤ **Weakness No.06**

Delay in the development and implementation of the training component in the E-GRH application.

Reference:

Application development must be completed within the set deadlines.

Facts:

The design of the training component in the E-GRH application, launched in 2017, has been at a standstill since November 2018.

It should be noted that this component will essentially streamline the training procedures, particularly for the managers of the structures in terms of identifying needs, monitoring their trained staff and evaluating training.

The table below shows the progress of the modules constituting the training component in the E-GRH application:

Table 3. Progress status of the training modules in the 'E-GRH' application

Modules	Progress status
Expression of training needs	Not started
Annual plan	Finalized
Achievement of the annual plan	Finalized
Hot assessment	Finalized
Effectiveness evaluation	Suspended
Output states	Suspended
Archive Recovery	Suspended
Apprenticeship and MSP	Not started
Management of loyalty contracts	Not started

Source: The company internal documents

Causes:

- Insufficient staff;
- Resignation of the computer engineer in charge of the design of the training component;
- Departure of the development engineers;
- Low frequency of working sessions between DINTIC and DRHA (last meeting held on 05/10/2017).

Consequences:

- Constraints for the training department in the follow-up of its activities generated by the migration to the E-GRH application (incomplete) and the abandonment of old practices (Excel files)

- Delay in data entry and risk of loss of information

Recommendations:

- To implement the human resources necessary for the finalization of the development of the training component of the E-GRH application;

➤ **Weakness No.07**

Delay in the payment of invoices relating to training actions

Reference:

The payment deadline is set in the training contracts at 45 days after receipt of the invoices and their approval by the client's financial department.

Facts:

Several requests are made to the training department by suppliers contesting the late payment of their invoices after the completion of training courses in accordance with the article in the training contracts signed with the company. Some cases are given in the table below:

Table 4. Delays in payment of invoices for completed training courses

Year	Invoice No.	Provider	OPI No.	OPI Date	OV Date	Terms of payment
2018	249/2018	MDI LLC	724/DRHA/DF/2018	23/09/2018	24/01/2019	4 months
	72/2018	INPED Boumerdès	0738/DRHA/DF/2018	23/09/2018	06/01/2019	4 months
	05-181/2018	Gaz Algerien institute (SH)	0913/DRHA/DF/2018	13/12/2018	22/04/2019	4 months and a half
	120/2018	Continuing Education Group	0774/DRHA/DF/2018	08/10/2018	07/02/2019	4 months
	143/2018	Continuing Education Group	0912/DRHA/DF/2018	02/12/2018	24/01/2019	Almost 2 months
2019	/	CEO	119/DRHA/DF/2019	21/02/2019	28/03/2019	1 month

Source: The company internal documents

Causes:

- Slow processing of supplier invoices;
- Inadequate monitoring of supplier payment deadlines.

Consequences:

- Non-compliance with the contractual clause relating to the supplier's payment term;
- Risk of litigation with suppliers and impact on the Company's image with the latter.

Recommendations:

- Ensure the improvement of supplier invoice processing times by:
 - Processing complete and compliant files without delay;
 - Rapid handling by the training department of files rejected by the DFC.
- Implementing a follow-up of supplier payment deadlines in order to comply with the article "payment and invoicing methods" of the training contracts.

7.2.4. Evaluation of training performance

➤ **Weakness No.08**

Insufficient use of hot and cold training evaluation sheets

Reference:

- The hot evaluation forms must be filled in by the beneficiaries of the training and sent to the training department upon completion of the training.

- Staff who have received training must be evaluated by their line managers three months after the short training (less than one week) and six months after the long training (more than one week).

Facts:

- Hot evaluation forms for external training activities are not systematically returned to the training department by the beneficiaries of the training courses, although they are communicated to the agents concerned before their departure for training.

- The cold evaluation forms for training courses, which include the transfer form (filled in by the trainee) and the efficiency form (filled in by the line manager), are hardly used by certain structures (DES, DL), despite the various mailings and reminders from the training department on the communication of these duly filled in forms.

Causes:

- Underestimation of the importance of the training evaluation sheets;
- Insufficient communication between the training department and the structures.

Consequences:

- Constraints for monitoring the quality and performance of training courses;
- Constraints for the elaboration of training reports.

Recommendations:

- Ensure the systematic sending of hot and cold evaluation sheets for training courses;
- Strengthen communication between the training department and the structures.

8. Conclusion

With such a large workforce and the strategic role of human capital, the training function occupies a central place within the Company.

Training management is based on an organization that needs to be improved and on human potential that needs to be strengthened so that the process can become more effective and efficient. In order to do so, it is essential to correct the weaknesses detected through this audit on several axes, namely:

- Delay in setting up the organization and filling vacancies;
- Insufficient guidance given to the structures for the expression of training needs;
- Delay in the development and approval of the training plan;
- Insufficient technical specifications in training specifications;
- Insufficient follow-up of training courses that have not been started;
- Delay in the development and implementation of the training component in the E-GRH application;
- Delay in the payment of invoices relating to training actions;
- Insufficient use of hot and cold training evaluation sheets.

Through this work, we were able to confirm the importance of internal audit in improving training management within the company. Indeed, an internal audit, properly applied, increases the effectiveness of the training function.

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