



# **EVALUATION OF ACTIVITIES TO IMPROVE THE HUMAN RESOURCE QUALITY OF THE DEPARTMENTAL-LEVEL MANAGERS AT THE VIETNAM STATE AUDIT OFFICE**

**Tien Dung Nguyen**

Vietnam State Audit Office, Vietnam

hoanglongtn60@gmail.com

## **Abstract**

*Improving the quality of the department-level managers at the Vietnam State Audit Office plays an extremely important role in ensuring effective audit management and promoting economic development. The paper focuses on evaluating the current status of activities to improve the quality of human resources at the department-level managers at Vietnam State Audit Office. Through the investigation of 300 department-level managers, we found that the quality of human resources has partly met the work requirements; the policy on human resource quality is relatively good; Incentive, reward and discipline activities meet the requirements; activities of arranging and using management staff are relatively effective; however, human resource training activities are very poor. In the coming time, the State Audit of Vietnam needs to promote training activities to improve the quality of management staff.*

*Keywords: Vietnam State Audit Office, Human Resources Management, department-level manager, training activities, Human Resources Evaluation*

## **INTRODUCTION**

Improving the quality of human resources of department-level managers at the State Audit Office is of significant importance for several reasons. Department-level managers play a critical role in ensuring that the organization functions efficiently, effectively, and in accordance with its mission to promote accountability and transparency in government financial activities. Enhanced Organizational Performance: The quality of department-level managers directly



impacts the overall performance of the State Audit Office. Managers who are well-trained, skilled, and knowledgeable are better equipped to oversee their teams, make informed decisions, and ensure that audits are carried out meticulously and effectively. This contributes to the efficient functioning of the office and the successful achievement of its goals.

Department-level managers are responsible for making critical decisions related to audit processes, resource allocation, and team management. High-quality managers possess strong analytical skills and the ability to solve problems creatively and effectively. This leads to better decision-making, which enhances the quality of audits and contributes to the overall credibility of the office.

The State Audit Office is entrusted with holding public entities accountable and ensuring transparency in government operations. When department-level managers are well-trained, they can more effectively manage audits, identify irregularities, and ensure that corrective actions are taken. Their leadership sets the tone for a culture of accountability, which is essential for the credibility and integrity of the audit office.

Department-level managers serve as leaders for audit teams. By investing in their development, the State Audit Office can ensure that these managers possess strong leadership and interpersonal skills. Effective managers can motivate their teams, foster collaboration, and provide guidance, leading to higher morale, productivity, and a more positive work environment.

The field of auditing is continually evolving, with new regulations, technologies, and methodologies emerging regularly. Department-level managers must stay current with these changes to ensure their teams remain competitive and effective. Improving the quality of these managers ensures they are capable of adapting to such changes and guiding their teams through the integration of new tools and processes.

Department-level managers play a crucial role in identifying and mitigating risks during the auditing process. If managers lack the necessary skills and expertise, they may overlook potential risks, which could lead to inaccurate audits or even legal repercussions. Improved training and development ensure that managers are better equipped to detect risks early and take appropriate action to mitigate them.

Effective resource management is essential to meeting the goals of the State Audit Office. By improving the skills of department-level managers, the organization can optimize the use of its resources, including staff, time, and financial assets. This not only enhances the efficiency of audits but also contributes to cost savings and greater organizational sustainability.

Investing in the development of department-level managers helps cultivate a culture of continuous improvement within the State Audit Office. When managers are encouraged to develop professionally, they are more likely to implement processes and systems that promote

ongoing growth and efficiency in their teams, which ultimately contributes to the long-term success of the organization.

Improving the quality of human resources at the department manager level in the State Audit Office is critical for ensuring the success, efficiency, and credibility of the organization. By equipping managers with the necessary skills, knowledge, and leadership abilities, the office can better fulfill its role in promoting good governance, accountability, and transparency in public financial management. In this paper, the author presents the current status of activities to improve the quality of human resources of the department-level managers at Vietnam State Audit Office.

## LITERATURE REVIEW

The effectiveness of the State Audit Office largely depends on the quality of its human resources, especially at the department-level management. Department-level managers in the State Audit Office play a crucial role in overseeing audits, managing audit teams, ensuring compliance with auditing standards, and maintaining public trust in financial oversight. To enhance the efficiency and competence of these managers, various activities and strategies have been proposed and implemented in the literature. These activities primarily focus on improving technical expertise, leadership skills, performance evaluation, career development, and organizational culture. Training is a fundamental activity for improving the quality of human resources in any public sector institution, and the State Audit Office is no exception. Department-level managers need a combination of specialized technical knowledge and strong managerial skills to handle the complexity of audit tasks effectively.

The literature emphasizes that ongoing specialized training in auditing techniques, financial management, compliance, and public sector governance is vital for department-level managers at the State Audit Office. Programs that focus on international auditing standards, such as the International Standards of Supreme Audit Institutions (ISSAI), and updates on national regulations are critical. Managers need to stay informed about changes in laws and regulations to perform their duties effectively (Albrecht et al., 2018). Moreover, the introduction of new audit methodologies, such as risk-based auditing, requires continuous professional development (Carson & Li, 2019).

Training that enhances leadership capabilities is also crucial for department-level managers. Several studies argue that technical expertise alone is insufficient; managers must be equipped with leadership skills such as decision-making, team management, conflict resolution, and strategic thinking. Training programs that address these competencies help

prepare managers for the responsibilities of overseeing teams and coordinating complex audit processes (Bovens et al., 2014).

In an increasingly interconnected world, there is a growing recognition that exposure to cross-sector knowledge can enhance managerial effectiveness. The literature suggests that collaboration between auditing professionals and managers from other public sector entities, or even the private sector, can foster innovative solutions and improve management practices (Bertot et al., 2015). This type of cross-sector training promotes a broader perspective and encourages knowledge transfer, which can be beneficial in dealing with the multifaceted challenges faced by department-level managers.

Regular and comprehensive performance evaluations are essential for identifying areas for improvement, recognizing strengths, and aligning individual performance with organizational goals. The use of 360-degree feedback, which gathers input from subordinates, peers, and superiors, is frequently cited in the literature as an effective tool for developing managerial competencies. This feedback mechanism offers a holistic view of a manager's performance, including leadership style, communication, and interpersonal skills (London, 2014). Such feedback provides invaluable insights into areas that require attention, helping department-level managers refine their leadership approach and enhance their professional capabilities.

A well-structured performance management system that evaluates both technical and managerial competencies is critical. According to Huse (2018), a comprehensive performance evaluation system can help identify gaps in skills and knowledge, allowing for targeted interventions and professional development opportunities. Additionally, this system provides a basis for rewarding high performers and motivating managers to achieve organizational objectives.

The development of clear and measurable competency frameworks is another recommended practice in the literature. Competency frameworks define the essential skills, knowledge, and behaviors expected of department-level managers, guiding the design of training programs, evaluations, and career development plans (Lau, 2019). These frameworks ensure alignment between the organization's strategic goals and the managers' performance.

Mentoring and coaching are valuable tools for the professional development of department-level managers. These methods allow for personalized guidance, the sharing of expertise, and the development of leadership skills. Research suggests that mentoring plays a crucial role in leadership development. By pairing less experienced managers with senior leaders, the mentoring process facilitates the transfer of tacit knowledge, organizational values, and practical insights (Kram, 2019). This approach is particularly beneficial for department-level managers, who face unique challenges in balancing technical auditing tasks with leadership

responsibilities. Mentorship helps them build confidence, refine their decision-making abilities, and navigate complex organizational dynamics.

In addition to mentoring, executive coaching provides individualized support aimed at improving specific leadership behaviors. According to Ely et al. (2015), coaching is particularly effective in helping managers develop emotional intelligence, communication skills, and conflict management strategies. For department-level managers, coaching helps address leadership challenges and encourages reflective practices that foster personal and professional growth.

Effective succession planning is critical for ensuring that the State Audit Office has a continuous pipeline of competent department-level managers. The literature highlights several strategies for nurturing talent and promoting career development. Clear career progression paths are essential for motivating and retaining high-potential managers. Literature emphasizes the importance of establishing transparent and merit-based career development programs that outline potential growth opportunities within the State Audit Office. By providing department-level managers with a clear vision of their career trajectory, organizations can boost employee satisfaction and reduce turnover (Pfeffer, 2017).

Early identification of high-potential managers through performance assessments, 360-degree feedback, and talent reviews is key to effective succession planning. Developing tailored programs to cultivate these high-potential employees ensures that the State Audit Office is equipped with capable leaders to handle future challenges (Rothwell, 2015). This proactive approach to talent management also helps address potential skill gaps in critical areas, such as risk management and strategic oversight.

An organization's culture plays a significant role in the development of its human resources. Research emphasizes the importance of fostering a learning-oriented and collaborative organizational culture that supports the continuous improvement of department-level managers. Literature suggests that transforming the State Audit Office into a "learning organization," where knowledge sharing and continuous improvement are embedded in the organizational culture, can significantly improve the quality of human resources. This includes creating spaces for open discussions, learning from audit failures, and promoting cross-departmental collaboration (Senge, 2015).

Facilitating knowledge sharing through formal and informal mechanisms, such as regular team meetings, knowledge management systems, and internal conferences, enables managers to learn from each other's experiences. Studies have shown that knowledge sharing fosters innovation and improves the overall efficiency of audit processes (Nonaka & Takeuchi, 2019).

The literature underscores the multifaceted approach needed to improve the quality of human resources for department-level managers at the State Audit Office. Key activities such

as specialized training, leadership development, performance evaluation, mentoring, succession planning, and fostering a collaborative organizational culture are essential in ensuring that managers are equipped with the necessary skills and competencies to perform effectively. As the challenges in public auditing become more complex, continuous investment in these activities will be crucial for enhancing managerial effectiveness and maintaining the integrity of public sector audits. Future research could explore the effectiveness of these strategies in specific contexts and provide further insights into the evolving needs of department-level managers in the State Audit Office.

## RESEARCH METHODOLOGY

To evaluate activities aimed at improving the human resource quality of departmental-level managers, a quantitative method was employed by collecting data through structured performance evaluations, surveys, and assessments. These tools measured key variables such as policies on planning, selecting and appointing management personnel, training activities, treatment, reward and discipline, arrangement and use of the team. Statistical analyses, including descriptive statistics are applied to assess the impact of specific development activities on the managers' performance and overall effectiveness. The results provided a data-driven assessment of which activities had the greatest positive influence on managerial quality, offering actionable insights to optimize human resource development strategies at the departmental level.

The author conducted a survey of 300 department-level managers at the Vietnam Audit Office and selected the sample using the available random method. The survey content was to collect their assessments of activities to improve the quality of department-level management human resources. The author used a 5-scale Likert scale to collect respondents' assessments. Specifically as follows:

Table 1. Likert 5-scale

Point	Range	Evaluation
5	4.20 - 5.0	Excellent
4	3.40 - 4.19	Good
3	2.60 - 3.39	Average
2	1.80 - 2.59	Poor
1	1.0 - 1.79	Weak

## FINDINGS AND DISCUSSIONS

### Policies for planning, selecting and appointing management personnel at the department-level in the Vietnam State Audit Office

The evaluation results of the policy on planning, selection and appointment of management personnel are shown in the table below:

Table 2. Results of the survey and assessment of policies on planning, selecting and appointing management personnel

Criteria	Mean	Evaluation
Full, principled and appropriate planning policy	3.3	Average
Specific and appropriate criteria for selecting managers	2.5	Poor
Management staff planning is carried out regularly.	3.6	Good
The appointment process is fully implemented, publicly and transparently.	3.3	Average
The unit performs well in selecting and appointing management personnel.	3.0	Average
<b>Average value</b>	<b>3.1</b>	<b>Average</b>

The investigation shows that the policies and work of planning, selecting and appointing management personnel at the Department level at the State Audit Office are at an average level. The agency has carried out planning activities fully, in accordance with principles, appropriately and regularly. The appointment process is public, transparent and widely informed. However, the criteria for selecting management staff are not specific and clear. Specifically, the criteria for selecting management positions in current legal documents are still relatively general, and the agency has not developed a separate table of detailed and specific standards for each aspect. This makes planning and selecting staff difficult and relies heavily on emotions. The selection of management staff not only requires extensive professional knowledge, but also ensures factors of leadership capacity, professional ethics and soft skills. In particular, the State Audit Office currently lacks tools and methods to evaluate work performance, and lacks an effective feedback system, making evaluation extremely difficult. Not to mention, Vietnam is facing a rapidly changing financial environment, requiring managers to constantly update new knowledge. However, in reality, officials do not always have the opportunity or conditions to improve their knowledge.

### **Training activities to improve the quality of department-level managers at the state audit**

One of the important activities to improve the quality of the departmental management staff of the State Audit Office is training and developing human resources. Training and development are activities to maintain and improve the quality of human resources of agencies and organizations, which is a decisive condition for units to be able to stand firm and develop in the current fierce human resource competition environment. Not to mention, in the context of constantly changing job requirements, training and developing human resources is a mandatory task for all organizations and units.

Therefore, in organizations, training and human resource development activities must be carried out regularly, continuously and systematically. Especially for management positions, training is more important than ever. There is more and more economic evidence showing that investment in training is associated with the ability to solve problems.

The general goal of training and developing human resources is to maximize the efficiency of using existing human resources and improve the effectiveness of the organization by helping employees and managers better understand their work, have a better grasp of their profession and professional skills, and perform their functions and tasks more proactively, systematically, and accurately with a better attitude, as well as improve their ability to adapt to changing job requirements in the future.

There are many methods for training and developing human resources, but they mainly focus on two forms: on-the-job training and off-the-job training. Each method has its own advantages and disadvantages, and organizations, when implementing training, need to base on the training level, training form, and expected training recipients to choose the appropriate training activity.

Auditing is a field that requires high professional qualifications, so the State Audit always determines that training and fostering management staff is a key task in the unit's human resource development strategy. Over the years, the State Audit has always focused on promoting and enhancing professional training, advanced training, regular and periodic updates on auditing methods, procedures and new legal policies. The training contents are extremely diverse and suitable for the practical operating situation of the unit, including training on auditing profession, updating new documents and regulations, training on management capacity as well as information technology and English used in work. In particular, the State Audit's human resource development strategy has also set out practical requirements and specific tasks related to training and fostering human resources.

The evaluation results of the policy on planning, selection and appointment of management personnel are shown in the table 3.



Table 3. Results of the survey and evaluation of training activities to improve the quality of department-level managers at the Vietnam State Audit Office

Criteria	Mean	Evaluation
The unit regularly organizes training and development courses for management staff.	2.5	Poor
The training and development content is diverse, including professional expertise and management skills, awareness, attitude, and ethics.	2.3	Poor
Diverse and rich forms of training and development	3.0	Average
Training and development effectiveness assessment activities are fully implemented.	2.4	Poor
Training activities meet the practical requirements of management work.	2.5	Poor
<b>Average value</b>	<b>2.5</b>	<b>Poor</b>

The investigation results show that the training activities for managers at the Department level of the State Audit Agency have not met the requirements. Firstly, the unit does not regularly organize training courses for managers. Training is mainly carried out at the request of the government, and there is not often a proactive development of training content based on the practical situation. Not to mention, the participation of managers in training is not really enthusiastic, proactive, and voluntary, but mostly due to the request of superiors.

Second, the training and development content mostly focuses on expertise and profession, not diverse and rich. With the characteristics of being department-level managers, in addition to professional expertise, managers also need to be trained in management skills, leadership, communication skills, conflict resolution, financial management skills, business, and human resource management. In addition, department-level managers of the State Audit Agency also need to be trained in awareness, attitude, sense of responsibility, and professional ethics because this is one of the agencies with an extremely special role in the state management system. In addition, with the strong development of information technology, training in applying information technology to work and management is extremely important. However, these contents have not really received attention in training and development activities.

Third, the form of training and development is still limited. Training and development is mostly conducted on-site or through workshops and seminars. The State Audit Office also conducts many online training sessions but they are not effective.

Fourth, the evaluation of training and development effectiveness is not well implemented. For short-term training activities, the evaluation is mainly through survey forms or there is no evaluation. Workshops and seminars are not evaluated. Online courses are evaluated simply, do not meet requirements, leading to low efficiency. This leads to managers not paying attention to training and development.

Fifth, training and development activities meet the actual requirements of management work. For auditors, expertise is the most important issue. However, for managers, in addition to expertise, management skills, administration, and conflict resolution are extremely important. In reality, training and development activities have not met the actual requirements of management work.

### **Incentive, reward and discipline activities**

The results of the investigation and evaluation of remuneration, rewards and discipline activities are shown in the table below:

Table 4. Results of investigation and evaluation of the treatment, reward and discipline of department-level managers at the Vietnam State Audit Office

<b>Criteria</b>	<b>Mean</b>	<b>Evaluation</b>
Good working conditions	2.8	Average
Good salary, allowance, treatment, welfare and support	3.0	Average
Reward work is well done, appropriate and timely.	3.3	Average
Disciplinary work is well implemented, in accordance with principles and appropriate.	2.8	Average
<b>Average value</b>	<b>3.0</b>	<b>Average</b>

The survey results show that the conditions of treatment, rewards and discipline for department-level managers at the State Audit Agency are only at an average level. The State Audit Agency is a unit with great work pressure and its activities affect many administrative units and management agencies nationwide. Therefore, managers have initially received attention in terms of working conditions as well as salaries, bonuses and benefits, but they are still much lower than expected and compared to the pressure and workload that managers have to perform. With the characteristics of a state management agency, the regimes for managers at the unit are clearly stipulated in the Law and are much more limited than those outside the business sector. Rewards are mainly for spiritual encouragement, not having much material value. Meanwhile, with the nature of working with financial figures, large workloads, and

pressure, it is easy for mistakes to occur during the work process. Therefore, reforming the welfare regime and working environment is extremely necessary for the State Audit Office.

### Activities of arranging and using management staff

The results of the investigation and assessment of the arrangement and use of management staff are shown in the table below:

Table 5. Results of the investigation and assessment of the arrangement and use of the team of department-level managers at the Vietnam State Audit Office

Criteria	Mean	Evaluation
Arrange and use the management team according to capacity and experience	2.8	Average
The work of evaluating management staff is carried out fully and regularly.	3.2	Average
The work of rotating and changing management positions is carried out reasonably, in accordance with practical requirements.	3.1	Average
Management positions perform well in assigned tasks.	3.5	Good
<b>Average value</b>	<b>3.2</b>	<b>Average</b>

The results show that the arrangement and use of the management staff at the Department level at the State Audit Office is only at an average level. The arrangement and use of the management team is not really suitable for their capacity and experience. One of the reasons is that the work of evaluating staff has not been carried out comprehensively and regularly, and there is no effective feedback system. The work of rotating and changing management positions is only satisfactory, not really good and suitable for practical requirements. The arrangement and use of the management staff is an extremely important factor for the State Audit Office. The arrangement of the right person for the right job not only helps to improve work efficiency but also plays a decisive role in ensuring the transparency, efficiency and sustainable development of the unit. The leaders of the State Audit agency need to conduct a comprehensive assessment of management staff, in terms of expertise as well as management and administration skills, in order to plan and arrange them into appropriate positions.

### CONCLUSION

In the context of the increasingly enhanced position and functions of the State Audit Office, the State Audit of Vietnam is proactively integrating more and more deeply into the international community of supreme audit agencies in the world and the region, the quality of the

department-level leadership team and civil servants planned to lead the department level plays an extremely important role, directly affecting the capacity and general position of the State Audit Office. With the characteristics of the assigned functions and professional tasks, this team of officials will basically be the focal point, representing the State Audit Office in performing public duties at the audited units. Therefore, improving the quality of the department-level leadership team of the State Audit Office is extremely necessary.

In recent times, the State Audit Office has paid much attention to improving the quality of management personnel, but the professional qualifications, leadership and management skills, and soft skills are still far from the requirements. This situation, on the one hand, has affected the effectiveness and quality of public service performance of department-level leaders, and on the other hand, directly affects the position and prestige of the State Audit Office. Specifically: (i) Some department-level leaders and civil servants planned to lead departments at the State Audit Office are still limited and lack many basic and important management and leadership skills; (2) A number of department-level leaders and civil servants planned to lead departments do not attach importance to management and leadership skills, are still afraid of learning, prefer to work based on experience, are not proactive and proactive in approaching new things, self-cultivating, and equipping themselves with necessary skill groups; (3) Training and development of management staff at the State Audit Office is not really good; (4) The State Audit Office has not yet developed and issued a separate capacity framework for management and leadership teams at the Department level.

To overcome the above situation, the State Audit needs to focus on implementing a number of synchronous and systematic solutions, focusing on four main pillars: (i) Completing the legal framework on improving the quality of the leadership team at the Department level of the State Audit agency; (ii) Innovating training and fostering activities for managers; (iii) Improving remuneration and improving the working environment; (iv) Evaluating and effectively using managers.

## REFERENCES

- Albrecht, C., B. B. & D. S. (2018). *Public Sector Auditing: Global Insights*. Springer.
- Bertot, J. C., et al. (2015). *Cross-Sector Collaboration for Public Accountability*. Public Administration Review.
- Bovens, M., et al. (2014). *Public Accountability in Governance: Principles and Practices*. Oxford University Press.
- Carson, E. & Li, L. (2019). *Advances in Auditing: Techniques and Practices*. Wiley.
- Ely, R., et al. (2015). *Executive Coaching: Theories and Practices*. Harvard Business Review Press.
- Huse, M. (2018). *Leadership and Performance Management in Public Institutions*. Public Administration Quarterly.
- Kram, K. E. (2019). *Mentoring at Work: Developmental Relationships in Organizational Life*. University Press.
- Lau, W. (2019). *Competency Models in Public Administration*. Springer.

London, M. (2014). *360-Degree Feedback in Leadership Development*. HRD Quarterly.

Nonaka, I., & Takeuchi, H. (2019). *The Knowledge-Creating Company: How Japanese Companies Create the Dynamics of Innovation*. Oxford University Press.

Pfeffer, J. (2017). *Talent Management in Public Sector Institutions*. Stanford University Press.

Rothwell, W. J. (2015). *Effective Succession Planning: Ensuring Leadership Continuity and Building Talent from Within*. AMACOM.

Senge, P. M. (2015). *The Fifth Discipline: The Art & Practice of the Learning Organization*. Doubleday.