

IMPLEMENTATION CHALLENGES IN THE MANAGEMENT AND PLACEMENT OF SKILLED STAFF IN A CIVIL SERVICE INSTITUTION

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Abstract Research has shown that strategic management of human resource is an enigma. Also, one of the enigmas is lack of translation of the strategic directions by people who are expected to execute it. To test this theory, a cross sectional study using a survey questionnaire was administered to 145 Division I and II officers in the Auditor General's office.

Executive Summary: The Auditor General's office in Zambia should have a strategic direction for managing qualified employees. In this case, the office has plans regarding staff orientation, training, and staff development. The office ensures that these strategic directions are adhered to but the most outstanding challenges relate to staff retention and the problem of patronage where staff have relationships with those in higher positions and are modeled to do the will of the appointing authorities. Data were collected and analysed and it showed that there was no association in deployment and management of staff between one's occupation or gender with regards to challenges affecting the implementation of strategic directions because the *p* values were more than the α error rate of 0.05. Staff that undertake auditing functions and who support audit functions are valuable, rare, inimitable. The study has provided room for readers to appreciate the manner the office of the Auditor General manages its staff – the most valuable resource for an organisation. The contribution to the scholarship on strategic planning in the public service is that facts should be allowed to speak for themselves- in essence qualitative research is advocated.

Keywords: Strategic Directions, Management, Office of the Auditor General, Strategic Human Resource Management, Placement, Staffing, Zambia, Implementation

INTRODUCTION

Every government whose focus is to develop the country in key areas of economic and social development tends to have a well structured national strategic plan. It is from this national strategic plan that all the public institutions derive their organisational strategic plans. The strategic plans in the public sector institutions are anchored to the national strategic plan, so as to move the country in the defined direction of development.

For Zambia, the government has come up with what is called the National Development Plan which is reviewed every five years. The current one is the Sixth National Development Plan for 2011 to 2016, and is the successor to the fifth national development plan. It is aimed at actualizing the aspirations of the vision 2030 of “a prosperous middle income nation by 2030” and it is realised this cannot be achieved without the required knowledge and skills in the implementers of the strategic directions hence the need for

understanding, interpretation and application of strategic management in the office which is responsible for resource utilisation accountability in the country – the Office of the Auditor General of Zambia.

Strategic management is concerned with the relationship between an organisation and its environment in order to achieve success (Camillus, 1997; Covin, 1991; Mintzberg, Ahlstrand & Lamdel, 1998). Due to the dynamism of both the organisation and the environment, the ability to adapt becomes even important (Dewit & Meyer, 2004). Organisations need to have the ability to devise strategies which are vital to its survival; however these strategies will not benefit organisations unless implemented successfully (Ginsberg, 1988; Hamel & Prahalad, 1989).

Organisational strategies define the process or set of processes by which organisational goals and objectives are to be achieved. They reflect the views of the firm's leaders and also emerge from an organisation's culture (Bailey & Johnson, 1995; Kotter, 1988; Lumpkin & Dess, 1995). In the multiple stakeholder perspective, organisational strategies

are dependent upon each organisation's goals and objectives, culture, stakeholder (functional) feedback, and previous experiences, that is, the organisation will incorporate those strategies and processes that have provided effective outcomes, while disassociating themselves from those strategies and processes that did not work or did not produce the desired outcomes.

HRM strategies define how the HRM function and the organisation's human resources are to contribute to the attainment of organisational goals and objectives. The degree of vertical structural alignment (vertical linkage) is expected to be greatest when HRM provides feedback and input regarding the ability of SHRM to contribute to the attainment of the goals and objectives of the organisation as a whole (Lengnick-Hall & Lengnick-Hall, 1988).

The public sector is the principle actor in the macro social-economic policy making infrastructure and an architect of an enabling environment for national development. Public sector management covers such aspects of management as productivity management and management of human, financial and other resources. It involves an array of activities ranging from planning, formulation and implementation of policies, programmes and projects for the delivery of goods, and services to the nation through a number of government and quasi-government institutional arrangements.

Despite the importance of managing and deploying the skills of the people in an organisation, strategic implementation of the human resource components of the plan are critical especially when value is added to the human resource component. Research has shown that strategic management of human resource is an enigma (Noble, 1999). A number of studies suggest that one of the enigmas is the lack of translation of the strategic directions by people who are expected to execute it. To date very little is known whether this could be a factor in the public sector, hence the conducting of this study. From the research conducted by Kaplan and Norton (2005) for instance, failure in successful execution of strategy was attributed to people issues. They note that 95% of supervisors and chief executives, were either unaware or did not understand the role of strategies in their organisations. It is in this light that we seek to carry out this study whose objectives were to explore how the office of the Auditor General in Zambia has managed and deployed staff based on their skills; to identify the challenges facing managers in implementing this strategic direction; to test the value of the resource based view theory in the process of implementing the human resource strategic direction; to explain the possible challenges that may be linked to the theory in the successful implementation of the human resource strategy.

This study seeks to explore and understand how a firm/organisation can capitalise on its capabilities in human resources in order to make strategy implementation a

success. The approach will be a case study, and the resource based view as a prevailing paradigm for understanding how and why a firm gains and sustains its competitive advantage (Montealegre, 2002) will be used to explore successful strategy implementation.

The study set out to explore how the office of the Auditor General has managed and deployed staff based on their skills; identify the challenges facing managers in implementing this strategic direction; test the value of the Resource Based Value Theory in the process of implementation of the human resource strategic direction; and to explain the possible challenges that may be linked to the RBV theory in the successful implementation of the human resource strategy.

LITERATURE REVIEW

Strategy has its origins in the military (Boxall & Purcell, 2003). It is worth noting that the general's greatest challenge and what sets him apart is the ability to orchestrate and comprehend a coherent whole. This implies that strategic management requires CEOs and managers who have the ability to understand the entire organisation and devise a working plan.

'Strategy is the direction and scope of an organisation over the long term, which achieves advantage in a changing environment through its configuration of resources and competences with the aim of fulfilling stakeholder expectations'. 'The set of organisational goals that business leaders attempt to achieve (i.e. ends) and the policies (i.e. means) by which these leaders attempt to position the firm and its resources in relation to the firm's environment, competitors and key stakeholders in order to maximize the potential for goal attainment' (Porter, 1980).

Implementation is said to be the process of translating strategies into realities (Napuk, 1996). Johnson, Scholes and Whittington (2005) also note that it is the conversion of the planned strategy into a workable strategy from the top down through the organisation. Piercy (2002), cited in Lane (2005), defines strategy implementation not only as process of making strategy work but also identifying the things needed to get from the plans to the action.

Implementation by its nature entails a process of change, thus implementation of strategy as a process involves managing the complexities of strategic change. This requires a collection of specialist knowledge and skills and hence the willingness to exchange and pool knowledge in a common pursuit to advance the interest of the organisation. In this light, drawing from the RBV, a pool of knowledge and skills in the area of strategic management can provide an obvious distinctive competency which can be vital in the achievement of high levels of organisational performance (Flood *et al.*, 2000).

The concept of a strategic approach to human resource management has a direct impact on the way that researchers should measure organisational effectiveness. Strategic Human Resource Management (SHRM) is a goal-directed process (Wright & McMahan, 1992) and has been defined as the planned pattern of human resource (i.e., workforce) and human resource management (i.e., functional) deployments and activities intended to enable the organisation to meet organisational goals and objectives (McMahan, Virick & Wright, 1999; Wright & McMahan, 1992). Recent work has suggested that the development of a theoretical SHRM framework must incorporate a multiple stakeholder perspective (Ferris et al., 1998; Schuler & Jackson, 1999). But other scholars have argued that until organisational effectiveness is accurately conceptualised, the ability to develop a strong theoretical SHRM framework is hindered (Becker & Gerhart, 1996; Dyer & Shafer, 1999; Rogers & Wright, 1998). However, we believe that the development of a sound, theoretically integrated framework for examining the impact of SHRM (which includes the multiple stakeholder perspective as one component) will provide scholars with the tools necessary to generate prescriptive models that accurately explicate and evaluate organisational effectiveness and the elusive primary linkages of SHRM (i.e., the process by which SHRM enhances organisational effectiveness). It is the main goal of this article to develop such a framework.

One theory that has strong implications for SHRM is the resource-based view (RBV) (Wright, Dunford, & Snell, 2001). The RBV (Barney, 1991) provides a conceptual perspective from which organisational science research can focus on internal organisational resources (i.e., organisational-specific assets) as a basis for sustainable competitive advantage (Barney, Wright & Ketchen, 2001). Specifically, the RBV proposes that internal organisational resources that are valuable, rare, inimitable, and without a strategically equivalent substitute are a source of sustainable competitive advantage (Barney, 1991). The RBV focuses on the firm-level infrastructure, processes, and related behaviors that provide a global organisation with a unique competitive posture both globally and at the local market level (Bowman and Ambrosini, 2003; Bharadwaj, Varadarajan & Fahy, 2001; Bartmess & Cerny, 1983; Kamoche, 1996; Ulrich, 1993). RBV envisions the organisation as a unique bundle of accumulated tangible and intangible resource stocks. These resources can be utilised in a number of ways/paths that represent the strategic intent of the organisation. Most frequently, resources are conceived of as internal attributes including tangible assets, specific internal capabilities, processes/procedures, routines, and knowledge, which are linked to or are controlled by the organisation (Barney, 1991; Conner, 1991; Constantin & Lusch, 1994; Roth, 1995). The bundling of resources into unique strategies is the means to gaining sustainable competitive advantage

and distinctive market processes. These resources must be (1) valuable, (2) rare, (3) imperfectly mobile, and (4) inimitable (too costly to be imitated by others) to provide a sustained competitive advantage against global competitors (Barney, 1991). Amit and Schoemaker (1993) distinguish between resources and capabilities as follows: "Resources are stocks of available factors that are owned or controlled by the organisation and capabilities are an organisation's capacity to deploy resources". Following Penrose's (1959) conceptualisation of resources, the value of a resource is seen in terms of its potential to yield competitive differentiation and/or customer value delivery. Value is maximised when capabilities are deployed to utilise resources in a means to provide a distinctive competency and relative sustained advantage over competitors (Kamoche, 1996; Oliver, 1997). Of particular relevance is the concept of collective learning as an intangible resource that can add value by providing information on adaptation to the marketplace. These internal learning capabilities are core skills that, over time, develop competencies difficult for competitors to imitate (Hall, 1993; Klein, Edge & Kass, 1991; Fahy, 2000). Therefore, these intangible learning skills are the foundation to gain an enduring distinctive competency, thus requiring adequate HRM policies and practices.

A fundamental premise of the RBV is that global organisational competencies are heterogeneous and immobile and therefore, provide the means for sustaining competitive advantage (Lado & Wilson, 1994; Roth & O'Donnell, 1996). SGHRM can contribute to sustained competitive advantage through facilitating the acculturation of distributed competencies that are unique to the organisation relative to its human resource system and personnel. More specifically, these competencies involve creating a collective experience base and learning capability that is difficult to replicate (Roth & O'Donnell, 1996; Taylor, Beechler & Napier, 1996). Both tangible and intangible dimensions of human resources are essential in developing a global competitive personnel profile that is unique, valuable, difficult to replicate, and provides the organisation with a sustainable competitive advantage. Tangible human resource dimensions relate to the process, procedures, and systems established to identify, select, train, motivate, and retain the most competent personnel in the organisation. Alternatively, intangible dimensions of human resources include the culture, learning capability, innovativeness, and collective action of the employees.

The RBV encompasses both firm internal resources emphasizing the capabilities of the intra-organisational network and the relational view (Dyer & Singh, 1998) of the global organisation, which is focused on the resources emphasizing the inter-organisational capabilities of the network external to the firm. Just as internal processes, practices, and people are viewed as assets, so too are relational ones that integrate consumers and channels-of-distribution

and other external assets. The relational view suggests that these types of assets must be cultivated, encouraged, and protected and are not simply the residual outcome of marketing actions (Harvey & Lusch, 1997; Hunt & Morgan, 1995). Relational perspective is a corollary to RBV in that both identify tangible and intangible assets as having value and uniqueness in creating/sustaining competitive advantage (Aaker & Jacobsen, 1994; Day, 1994; Day & Fahey, 1988).

Kaplan and Norton (2001) note that the role of strategy for competitive advantage has grown more in this information age. The trend of moving away from a product driven economy based on tangible assets to a knowledge and service based economy based on intangible assets (Norton & Kaplan, 2004), calls for organisations to move with time and recognise their source of sustained value. To strengthen their point, they note that “sustainable value is created from developing intangible assets such as skills and knowledge of the workforce.”

According to Boxall and Purcell (2003) competitive advantage in the long run comes from building core competencies in your people which are superior to your rivals. Pfeffer (1994) also notes that it is important to have an inimitable source of competitive advantage which cannot be easily imitated by your competitors. Kaplan and Norton (2004) also recommend making an investment in intangible assets to create distinctive and sustainable value. It is indeed true that modern practices often acknowledge the use of superior intellectual skills as a basis of competitive advantage.

Kaplan and Norton (2004) note that successful organisations today create sustainable value from leveraging their intangible assets, the most important of them all being human capital. It is therefore important to put people at the heart of strategy especially in service organisations. As people and skills are vital to business success, it is important to identify, manage and deploy the skills in your people, which will give the firm competitive advantage. This is also reflected in the writings of Pfeffer (1994) who notes that one of the most obvious implications of the changing basis of competitive success is the growing importance of having a workforce with adequate skills.

The multiple stakeholder perspective provides a theoretical framework that can enhance our ability to accurately define and measure organisational effectiveness (Freeman, 1984, 1985; Freeman & McVea, 2001; Schuler & Jackson, 1999). The underlying theory behind the integration of a multiple stakeholder perspective in SHRM research is found in systems theory. Systems theory (Ackoff, 1970, 1974; Buckley, 1967) emphasizes that organisations are open systems rather than independent ones requiring the support of all stakeholders in order to successfully address relevant organisational issues and problems (Freeman & McVea, 2001).

In order to bring a plan to life, there is need to develop effective programs, projects, action plans, budgets and implementation processes, this will enable the creation of real value for the organisation and stakeholders (Courtney, 2002; Napuk, 1996). Thus implementation involves the implementation process through action teams, monitoring and reviewing.

According to Gill (2006), communication underlies the understanding of and commitment to strategy which in turn is required for effective teamwork in implementing strategy. The CEO and members of the top management need to provide inspirational leadership by communicating their excitement about the future to employees and regularly giving feedback on the progress (Napuk, 1996). This involves being visible as leaders and putting in place various communication channels as the staffs have a variety of preferred methods of communication.

According to Gratton (2000), a fundamental shift in the way we consider resources is required as the challenge shifts from managing capital and technology to managing people. People are the most important assets for any organisation as strategic plans or programmes are implemented through people. As such it is necessary that any analysis of how a firm adapts to changing strategies for gaining competitive advantage must include the role of people (Ulrich & Lake, 1990). The people aspect of competitive advantage is only included as an afterthought.

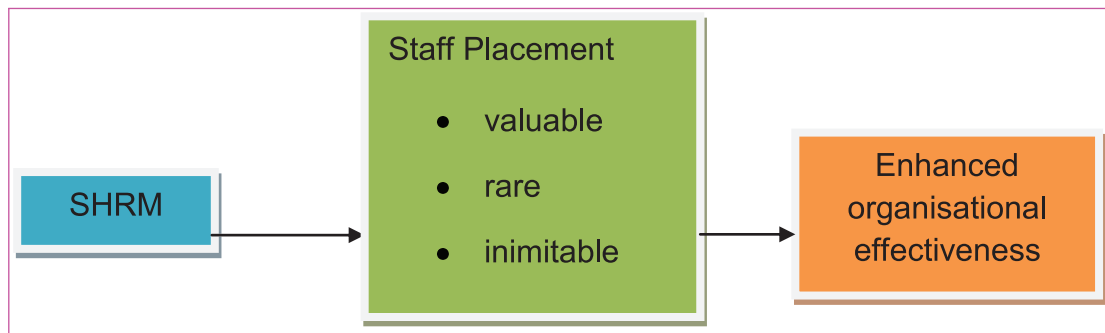
CONCEPTUAL MODEL FOR STAFFING AND PERFORMANCE

Since this study is rooted in the resource based theory, the key concepts shall be derived deductively from the theory. In order to do so, propositions in the theory that tend to show a relational pattern or cause and effect will be identified to develop tentative hypothesis or assumptions. The assumptions or propositions of the theory are that within SHRM, employees with particular characteristics (valuable, rare, inimitable, and without a strategically equivalent substitute) will be placed in a position so as to enhance organisational effectiveness (Fig. 1).

From the relationships displayed in Fig. 1, we tested four hypotheses:

- HO₁:** There is no association between staff placement and value.
- HO₂:** There is no association between staff placement and rarity.
- HO₃:** There is no association between staff placement and inimitability.
- HO₄:** The means of the groups ((i) male and female and (ii) librarian, accountant, auditor and human resource are not equivalent.

Fig. 1: The RBV Conceptual Framework



Research Methodology and Research Design

The Study Design

The success of a research project depends largely on the research design - the logic that links the data to be collected (and the conclusions to be drawn) to the initial questions of the study (Yin, 1989). This study was designed to be mixed and cross sectional in nature. But because supervisors and directors could not be captured during the study on account of their busy schedules, in-depth interviews and documentary reviews could not be done to profile processes and validate survey design questions.

Population and Sampling

This study drew sample elements from documents and staff within the Auditor General's office. This is a study about officers in the office across the nine provinces that were accessed and studied. There were 145 eligible respondents according to the existing establishment register during the study period. 51 of these did not participate in the study for various reasons. 23 of these were out of station doing fieldwork, 21 were on study leave, 4 were on vacation leave, and 3 did not return the questionnaires after four reminders. All the staff met the division inclusion criteria.

Using a sampling frame of staff in Divisions I and II categories, the Yamane formula and noting that there were altogether 500 staff, the ideal sample size at 0.07 precision was set at 145.

$$n = N$$

$$1 + N(e)^2$$

n = desired sample size,

N = the known population size, e = the precision set at .07

The level of precision e or reasonable certainty is the sampling error, i.e. the range in which the true value of the population is estimated to be. This range is often expressed in percentage points, (e.g., ± 7 percent). In other words, if a

95% confidence level is selected, 93 out of 100 samples will have the true population value within the range of precision specified earlier.

Data Collection

Self-administered questionnaire were given to employees in the Auditor General office in Lusaka and all provincial offices.

Data Analysis

The data was analysed quantitatively employing descriptive and exploratory analyses. Depending on the preliminary analysis, inferential statistics relying on ANOVA and Chi-square distribution free tests were performed to explain associations and variations within the datasets.

RESEARCH FINDINGS

Demographic Characteristics

Within the staff population, $n = 68$ (72.3%) were men and $n = 26$ (27.7%) were women. The oldest was 53 years and the youngest was 24 years. The mean respondent age was 38.2 ($\pm 1SD = 6.9$) years and fewer of them were below the median 39 (49.1%) and most were older than the median age (52.1%). Therefore in the sample there was an almost equal representation of younger and older staff.

Within the sample, 71 were auditors, 13 were accountants, 4 were librarians, and 6 were human resources officers. There were more male auditors and accountants than female auditors and accountants (Table 1).

Nearly everyone in the sample had been to college or university except for one male (a library assistant) (Table 2).

From Table 3, staff in the Auditor General's office have had capacity built in them and the majority of them (84) are certificate or diploma holders while some had university degrees (10).

Table 1: Occupation and Gender Association

		Occupation				Total
		Auditor	Accountant	Librarian	Human Resource	
Sex	Male	55	10	0	3	68
	Female	16	3	4	3	26
Total		71	13	4	6	94

Table 2: Sex and Education Level Profile

		Level of schooling		Total
		Upper secondary	College or University	
Sex	Male	1	67	68
	Female	0	26	26
Total		1	93	94

Human Resource Strategic Direction

Staff Management

The office has a strategic direction for managing qualified employees. However, most employees agreed that there were plans regarding staff orientation and training. It was observed that plans in other areas like promotion, job change, orientation and capacity building from existing stock of staff in the event of retirement, resignations or death for purposes of continuity existed but not followed.

Deploying Staff Based on Their Skills

The office has a strategic direction and plans for managing qualified employees. The office ensures that these

strategic directions are adhered to; a mechanism exists for accountability of deployed staff and for monitoring deployed staff.

Challenges Facing Managers

The office generally does not face challenges in the implementation of its strategic directions. The most outstanding challenges relate to staff retention and the problem of patronage where staff have relationships with those in higher positions and are modeled to do the will of the appointing authorities (Table 4).

Table 3: Sex and Paper Qualification Profile

Highest Level of education	Frequency						Total
	Attendance Certificate	Certificate	Diploma	Higher National Diploma	First Degree	Second Degree	
Male	12	18	13	15	5	5	68
Female	2	8	2	2	7	5	26
Total	14	26	15	17	12	10	94

Table 4: Challenges Facing Managers

Challenges linked to implementation of strategic directions	Frequency			
	Yes		No	
	n	%	n	%
Lack of communication is a challenge and as such we are unable to implement strategic directions.	48	51.1	46	48.9
We have a problem of staff retention- it is a challenge.	65	69.1	29	30.9
We have a problem of patronage - it is a challenge.	58	61.7	36	38.3

Table 5: Occupation and Challenges Association

Hypothesis	Value	df	Asymp. Sig. (2-sided)
Patronage and occupation	6.997a	3	0.072*
Disloyalty to immediate super ordinates and occupation	10.531a	3	0.015*

* significant at .05 significance level

Table 6: Gender and challenges association

Hypothesis	Value	df	Asymp. Sig. (2-sided)
Lack of communication and gender	6.970a	1	0.008*
Apathy from staff and gender	4.449a	1	0.035*

* significant at .05 significance level

Testing the Association between Gender and Occupation and Challenges Using Chi-square tests

Tests were performed to assess whether there was (i) any association between the gender of staff or occupation and challenges and (ii) whether there were any differences between two staff independent attributes that were gender and occupation on one hand and the three dependent variables within the resource based value theory: rarity, value and inimitability.

In Table 5, the p value is more than the α error rate of 0.05 and we conclude there is no significant relationship between occupation and the elicited challenges in implementing the human resource strategic directions. But there were significant relationships between patronage and occupation and disloyalty and occupation.

In Table 6, the p value was more than the α error rate of 0.05 and we conclude that there is no significant relationship between gender of the respondent and the elicited challenges in implementing the human resource strategic directions. But there was an association between lack of communication and gender and apathy from staff and gender.

Testing the Theoretical Assumptions between Gender and Components of the Resource Based Value Theory

Three sub hypotheses were tested at $\alpha < 0.05$ and the results showed that (Table 7):

- There was a significant association between the gender of an employee and value ($p < 0.001$) in implementing the human resource strategic directions.
- There was no significant association between the gender of an employee and rarity ($p < 0.142$) in implementing the human resource strategic directions.
- There was a significant association between the gender of an employee and inimitability ($p < 0.006$) in implementing the human resource strategic directions.

Testing the assumptions between Occupation and Components of the Resource Based Value Theory

Three sub hypotheses were tested at $\alpha < 0.05$ and the results showed that (Table 8):

- There was a significant association between the occupation of an employee and value ($p < 0.000$) in implementing the human resource strategic directions.
- There was a significant association between the occupation of an employee and rarity ($p < 0.000$) in implementing the human resource strategic directions.
- There was a weak association between the occupation of an employee and imitability ($p < 0.068$) in implementing the human resource strategic directions.

Though chi square tests allowed the testing for independency or association between variables, there was need to assess the differences in the scores of particular groups. The differences required conducting a 1- Way ANOVA.

Table 7: Chi Square Tests of Association by Gender

	Value	df	Asymp. Sig. (2-sided)
Sex and value	38.809a	15	.001*
Sex and rarity	5.452a	3	.142
Sex and inimitability	16.329a	5	.006*

* significant at .05 significance level

Table 8: Chi Square Tests of Association by Occupation

	Value	df	Asymp. Sig. (2-sided)
Occupation and value	38.809a	15	.000
Occupation and rarity	5.452a	3	.000
Occupation and inimitability	16.329a	5	.068

Table 9: Rarity and occupation, Scheffé's Test

What is your occupation?	N	Subset for alpha = 0.05
		1
Librarian	4	3.2500
Accountant	71	3.5211
Auditor	13	3.7692
Human resource	6	4.5000
Sig.		.060

In order to assess whether there were differences in the deployment of staff according to their occupations (independent variables), we sought to test the hypothesis using one-way ANOVA and improving the test by doing further analysis using Scheffé's post hoc tests. To do this, we paired the four exhibited occupations (as independent variables) and the three resource based theoretical constructs (as dependent variables). Table 9 shows that the means in the subsets for alpha 0.05 were not the same, implying that the internal organisational resources (staff irrespective of occupation) were valuable and though not rare were still inimitable.

The means are different for the three occupational groups when we compare occupation against the three dependent variables, but when other occupations are compared across rarity and inimitable, there was no significant difference in the group means. This finding is interesting because the comparison showed that any occupation produced a non significant difference across the other two dependent variables.

For each pair of groups the difference between group means, the standard error of that difference, the significance level of that difference and a 95% confidence interval were determined. From further multiple comparisons done using Scheffé's method, some comparisons that showed a significant difference were obtained between occupation and valuability, occupation and rarity and occupation and inimitability. The major differences were between the human resource staff and the other categories of staff.

DISCUSSION

Introduction

This study sought to explore implementation challenges of human resource strategic directions in terms of placement of

skilled staff. There is evidence from the results to indicate that the office of the Auditor General has the capacity to implement its strategic directions. The office has a well structured strategic plan from which all units in the provinces derive their operational plans.

The office has a strategic direction for managing qualified employees. However, most employees agreed that there were plans regarding staff orientation and training and those plans in other areas like promotion, job change, orientation and capacity building from existing stock of staff in the event of retirement, resignations or death for purposes of continuity existed but were not followed. For staff deployment based on skills, the office has a strategic direction and plans for managing qualified employees. The office ensures that these strategic directions were adhered to and a mechanism for accountability of deployed staff and for monitoring deployed staff existed.

The office generally does not face challenges in the implementation of its strategic directions but the most outstanding challenges related to staff retention and the problem of patronage where staff have relationships with those in higher positions and are modeled to do the will of the appointing authorities.

The results from the study showed that there was no association between occupation and gender with regards to challenges affecting the implementation of strategic directions because the p values were more than the α error rate of 0.05. Other comparisons showed significant differences between occupation and valuability, occupation and rarity and occupation and inimitability. The major differences were between the human resource staff and the other categories of staff.

The Study Outcomes Broadly

This study has shown that even though the office has not met the establishment register's needs (required staff numbers and staff mixes) it has been able to operationalise its strategic directions that are related to human resource management. There is a planned pattern of human resource (i.e. workforce) and human resource management (i.e. functional) deployments and activities intended to enable the organisation to meet the office's goals and objectives and this fits the observations one would note in optimum functioning institutions (McMahan, Virick & Wright, 1999; Wright & McMahan, 1992). It was assumed that the office was not effective in this area but it has been shown that it is because it has the ability to develop a human resource plan which attributes points to efficiency (Dyer & Shafer, 1999; Rogers & Wright, 1998).

The findings showed that there was no significant relationship between occupation and the elicited challenges in implementing the human resource strategic directions. But there was an association between lack of communication and gender and apathy from staff and gender.

There was a significant association between the occupation of an employee and human resource value in implementing the human resource strategic directions, meaning staff contributed differently to implementation. There was also a significant association between the occupation of an employee and human resource rarity in implementing the human resource strategic directions. But there was only a weak association between the occupation of an employee and human resource imitability in implementing the human resource strategic directions.

The internal organisational resources (staff irrespective of occupation) were valuable and though not rare were still inimitable (requiring company-specific training).

The resource-based view theory has been applied a great deal to retain, train and satiate departments with staff and has taken into consideration building capacity from internal organisational resources (i.e. organisational-specific assets like available human resource and finances) as a basis for sustainable competitive advantage (Barney, Wright & Ketchen, 2001). Using this theory, the office has noted that staff who undertake auditing functions and who support audit functions are valuable, rare, inimitable, and without a strategically equivalent substitute, the office would fail to meet its expectations.

Public Policy Implications of the Findings

For the office to be effective and efficient, staff that ought to work in the provincial and district units should have

credentials and an employment practice history rich in financial management. Where existing staff may not have such credentials, the current human resource policy and strategic direction should be embraced to empower them.

CONCLUSIONS

This study has assessed the degree to which the office of the Auditor General has implemented the human resource strategic directions and the challenges in the management and placement of skilled staff. Data indicate that the office is on course and we can conclude that the office of the Auditor General generally does face some challenges in the implementation of its strategic directions. Data have shown that there was no association between occupation and gender about challenges affecting the implementation of strategic directions. The office has the ability to develop a human resource plan. The study further concludes that the staff that undertake auditing functions and who support audit functions are valuable, rare, inimitable, and without a strategically equivalent substitute, the office would fail to meet its expectations. This indicates the significance of skilled human resources to the office of the Auditor General and the importance of staff retention. The study has provided room for readers to appreciate the manner the office of the Auditor General manages its staff.

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