

## Abstract

This thesis explains how personnel audits and parts of procedural audits that are focusing on personnel management can be used and optimised in non-governmental organisations (NGOs).

All these processes are part of civil society and engagement in the form of volunteering. There is an emphasis on the quality of the social services which are subject to audit.

The empirical part of the thesis is based on questionnaire surveys and structured interviews and draws on the experience of auditors in the Czech Republic and of the NGOS in which the audits took place. It takes into account feedback from organisation staff and auditors. The key outputs are an overview of the benefits and limitations of personnel audits, together with a set of recommendations for NGO audit providers.

## Key words

personnel audit, process audit, nonprofit management, change process, civil society, quality of social services