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Human Resources Department as An Instrument of Corporate Legal Compliance

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Abstract: This article examines the legal issue of repositioning the Human Resources Department (HRD) as an operational instrument of corporate legal compliance in employment governance. The central problem is how HRD can translate labour law obligations into daily work processes that produce valid, traceable, and auditable evidence of compliance, particularly to prevent employment disputes, administrative sanctions, and corporate liability. This study uses normative/doctrinal legal research based on primary and secondary legal materials. The analysis applies statutory and conceptual approaches, supported by legal entity theory, legal compliance theory, Good Corporate Governance principles, and the Three Lines of Defence framework, with a limited comparative reference to Singapore's employment fairness regulation. The findings show that many HRD activities, including recruitment, employment contracts, wages, working hours, social security, occupational safety and health, discipline, and termination, have direct legal consequences and must therefore be managed as compliance-control processes. The study also finds that labour compliance cannot rely on administrative checklists alone because compliance must be evidenced through systematic documentation, record management, audit trails, monitoring, and independent assurance. The novelty of this article lies in formulating the HR Legal Compliance Cycle, a norm–process–evidence model that positions HRD as the first-line process owner and producer of compliance evidence, while legal, risk, compliance, and internal audit units function as review and assurance mechanisms. This model contributes to corporate governance scholarship by integrating employment law, compliance control, evidentiary readiness, and operational accountability into a single framework.

Keywords: HRD; Corporate Legal; Employment Law; Audit Trail; Governance.

Introduction

A company, as a legal entity, is a legal subject that bears rights and obligations. Consequently, compliance with laws and regulations is not merely a managerial choice but a juridical obligation inherent in the company's existence and activities. In modern corporate governance, business activities must operate within the applicable legal framework, and the board of directors is responsible for ensuring an adequate information/reporting system and for supervision. If this obligation is ignored, the

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consequences may include legal violations and opportunities for accountability.[1] In governance practice, corporate compliance is built through internal policies, internal control systems, adequate documentation, and monitoring and reporting mechanisms that allow companies to demonstrate that their obligations have been met in a measurable and auditable manner.[2]

The employment area is one of the sources of compliance risks that most often give rise to legal exposure. These risks arise throughout the employment cycle, from recruitment and the determination of employment status (PKWT/PKWTT) to wages, the regulation of working hours and overtime, compliance with occupational safety and health (K3) norms, the application of disciplinary measures, termination of employment, and dispute resolution. Industrial relations disputes often depart from workers' dissatisfaction with the company's decisions or policies, for example, related to wages, protection/guarantees, or the regulation of the work system, which can then develop into rights disputes, conflicts of interest, layoff disputes, and inter-union conflicts. The resolution can be pursued through bipartite, tripartite, and Industrial Relations (PHI) mechanisms.[3] From a legal perspective, many activities of the Human Resources Department (HRD) have legal consequences, including the formation of employment agreements, drafting company regulations or collective bargaining agreements, compliance with labour standards, and fulfilment of social security obligations. Industrial relations practices, HRD basically carry out actions with legal consequences, for example, pouring work agreements into PKB (Collective Labor Agreement) which function as autonomous rules and bind the parties, while ensuring that workers are registered in the mandatory social security (JS) program so that the entire process needs to be managed neatly as proof of the fulfillment of the company's obligations.[4] The function of HRD (especially in the field of employment relations) is not only to take care of administration, but also to carry out actions that have legal impact through collective bargaining and the preparation of collective labor agreements that are binding and regulate working conditions/conditions and labor relations governance, therefore, HRD practices are also related to the fulfillment of various employment norms which are reflected in recruitment/selection arrangements, remuneration standards and social benefits, as well as occupational safety-health aspects in the agreement instrument.[5] Thus, HRD not only manages human resources administratively but also plays a role in producing evidence of compliance required when an investigation or dispute arises.

The principles of Good Corporate Governance (GCG) demand accountability, transparency, responsibility, independence, and fairness.[6] Legal compliance is the minimum prerequisite for meeting these principles.[7] Managerially, HRD tends to be understood as a

[1] Michael Nietsch, "Corporate Illegal Conduct and Directors' Liability: An Approach to Personal Accountability for Violations of Corporate Legal Compliance," *Journal of Corporate Law Studies* 18, no. 1 (January 2, 2018): 5,17, https://doi.org/10.1080/14735970.2017.1365460; Falko Koetter et al., "Integrating Compliance Requirements across Business and IT," in *2014 IEEE 18th International Enterprise Distributed Object Computing Conference*, vol. 2014-Decem (IEEE, 2014), 218, https://doi.org/10.1109/EDOC.2014.37; Kendra L.B. Cook, "Corporate Compliance Programs - Who Needs Them?," *IEEE Aerospace Conference Proceedings*, 2012, 1, https://doi.org/10.1109/AERO.2012.6187420.

[2] Silvia van der Pligt-Benito Ruano and Joris Hulstijn, "Governance and Collaboration in Regulatory Supervision," *International Journal of Electronic Government Research* 13, no. 4 (October 2017): 38-39,47-48, https://doi.org/10.4018/IJEGR.2017100103; Richmell Baaba Amanamah, "Examining the Moderating Role of Firm Characteristics in the Corporate Governance-Financial Reporting Quality Nexus: Evidence From a Developing Country," *Business Ethics and Leadership* 8, no. 1 (April 3, 2024): 31-32, https://doi.org/10.61093/bel.8(1).2024.

[3] Shinta Azzahra Sudrajat, Arzam Arzam, and Doli Witro, "Legal Protection in Labor Dispute Settlement Through Industrial Relations Mechanism," *Khazanah Hukum* 4, no. 1 (March 8, 2022): 3-4, https://doi.org/10.15575/kh.v4i1.17027.

[4] Dewa Nyoman Rai Asmara Putra, Kadek Agus Sudiarawan, and Ari Mahartha, "Interest Dispute Settlement Related to Workers' Health Care Security in Indonesia," *Udayana Journal of Law and Culture* 4, no. 1 (January 2020): 62, https://doi.org/10.24843/UJLC.2020.v04.i01.p04.

[5] José María Biedma Ferrer, Macarena López Fernández, and Pedro M. Romero Fernández, "The Collective Labour Agreement as a Key Tool for Driving Corporate Social Responsibility: Banking Sector Analysis," *Cuadernos de Gestión* 17, no. 2 (2017): 135, 142,147, https://doi.org/10.5295/cdg.150525jb.

[6] Mukhtaruddin Mukhtaruddin et al., "Implementation of Social Culture in Corporate Governance: A Literature Study," *International Journal of Financial Research* 11, no. 1 (October 2019): 293, https://doi.org/10.5430/ijfr.v11n1p293.

[7] Robert W. McGee, "Disclosure and Transparency," in *Corporate Governance in Transition Economies* (Boston, MA: Springer US, 2009), 41,42, https://doi.org/10.1007/978-0-387-84831-0_5.

function that drives organisational effectiveness,[8] However, legally, HRD actually functions to ensure that work relationships run according to binding norms. HRD uses an ethical paradigm to assess standards of behavior that are a reference for HR practices, so that HRD's role is basically to maintain that practices and work relationships are carried out according to professional standards/norms that must be adhered to in the organisation.[9] as well as building a verifiable document and control footprint.[10] At this point, HRD has the potential to become an instrument of corporate legal compliance in the operational line, because HRD is not just an "HR administration implementer", but a governance node that translates GCG principles into daily work practices through standard procedures, internal controls, and documentation traces that make compliance demonstrable.

However, in many organisations, there remains a sharp separation between the compliance function (often attached to the legal or risk unit) and the HRD function. As a result of this separation, labour compliance is often reduced to an administrative checklist rather than to an integrated governance system. shows that the checklist is only valid when it is actually fully implemented; on the other hand, if the implementation is only "partially filled" or even not worked on, the improvements are less likely to be seen. Hence, compliance is not sufficient to be treated as an administrative formality; it must be built as a system supported by organisational culture, team understanding, and evaluation of implementation barriers.[11] There are not many normative-conceptual models that systematically map the relationship between labor law obligations, HR processes, and GCG mechanisms, including who is in control, although a compliance instrument (such as a checklist) is seen as effective, practice in the field often shows that implementation failures are usually triggered by low compliance of implementers, lack of buy-in, and inappropriate implementation strategies. There is still a limited understanding of how to implement it. Although many institutions implement it effectively, many lack adequate implementation strategies and have not optimised the necessary workflows; therefore, a more systematic governance framework is needed to map the processes, role divisions, and controls.[12] The issue is not only whether the company has compliance instruments in place, but how the evidence of compliance is produced throughout the HRD process, who is responsible for ensuring that the evidence is complete and consistent, and how it can be tested through an independent audit; Therefore, a framework is needed that organises the compliance workflow from upstream to downstream to determine control points, documentation standards, approval paths, and reporting mechanisms so that compliance does not stop as a checklist, but becomes a governance system that can genuinely be verified.

Gaps also appear in capacity and competence. HR competencies are often emphasised in managerial contexts, whereas legal literacy, compliance auditing, and record management have not yet become uniform standards. The discussion of HRD competencies in the framework of HRD strategic tends to be heavy in the managerial realm, for example supporting organisational strategies through training/development and performance

[8] María Enriqueta Mancilla Rendón and María Luisa Saavedra García, “El Gobierno Corporativo y El Comité de Auditoría En El Marco de La Responsabilidad Social Empresarial,” *Contaduría y Administración* 60, no. 2 (April 2015): 491,493, https://doi.org/10.1016/S0186-1042(15)30011-5; Eliana Barco and Anahí Eugenia Briozzo, “Código de Gobierno Societario En La Argentina: Análisis Del Nivel de Cumplimiento,” *Retos* 10, no. 19 (March 20, 2020): 45–63, https://doi.org/10.17163/ret.n19.2020.03.

[9] Jae Young Lee and Taesung Kim, “Human Resource Development in Balance: Revisiting the Purpose of HRD and Ethical Perspectives,” *International Journal of Human Resources Development and Management* 18, no. 3/4 (2018): 198, https://doi.org/10.1504/IJHRDM.2018.093488; Mirlenda Noelliste, “Integrity: An Intrapersonal Perspective,” *Human Resource Development Review* 12, no. 4 (2013): 474, 484, https://doi.org/10.1177/1534484313492333.

[10] Allan Simpao et al., “The Design and Implementation of an Automated System for Logging Clinical Experiences Using an Anesthesia Information Management System,” *Anesthesia & Analgesia* 112, no. 2 (February 2011): 422, https://doi.org/10.1213/ANE.0b013e3182042e56.

[11] W. A. van Klei et al., “Effects of the Introduction of the WHO ‘Surgical Safety Checklist’ on In-Hospital Mortality,” *Annals of Surgery* 255, no. 1 (January 2012): 47,48, https://doi.org/10.1097/SLA.0b013e31823779ae; Matthew E. Gitelis et al., “Increasing Compliance with the World Health Organization Surgical Safety Checklist—A Regional Health System’s Experience,” *The American Journal of Surgery* 214, no. 1 (July 2017): 4,6, https://doi.org/10.1016/j.amjsurg.2016.07.024.

[12] Gitelis et al., “Increasing Compliance with the World Health Organization Surgical Safety Checklist—A Regional Health System’s Experience, ” 2,6

improvement interventions, and even often assessed through a structural "checklist" approach that has not been proven to be consistent; therefore, he emphasised that there is still a need for model development and further research to clarify what skills/capabilities standards HRD staff should have to contribute effectively.[13] As a result, companies are vulnerable to labour disputes, administrative sanctions, and reputational damage, even though HRD has been operationally responsible for basic HR management functions. Departing from this condition, this paper formulates a conceptual model regarding HRD as an instrument of corporate legal compliance.

From a legal perspective, this gap is exacerbated by the problem of legal certainty in a dynamic, layered labour regime, as increasingly complex regulations and stringent enforcement raise compliance standards and corporate exposure to corporate responsibility.[14] Employment relations norms in Law Number 13 of 2003 concerning Manpower, for example related to the birth of employment relationships through employment agreements and PKWT/PKWTT arrangements, has undergone adjustments through the Job Creation regime which is now stipulated as Law Number 6 of 2023, which has also been formally tested at the Constitutional Court and has given birth to the consequences of improving the formation.[15] The amendment intersects with the dispute resolution mechanism in Law Number 2 of 2004, including the obligation of bipartite negotiations and a deadline of 30 working days, as well as the obligation to participate in social security in Law Number 24 of 2011, the obligation to register by employers, which in practice is also often debated through material tests to open up variations in interpretation and increase the need for proof.[16] As a result, companies often face normative discord and uncertainty regarding compliance standards in crucial areas such as the design of employment documents, wages, the regulation of working hours and overtime, the fulfilment of K3 norms, social security participation, and dispute resolution procedures and deadlines.[17] In this context, compliance is not sufficient to be treated as an administrative checklist; it must be translated into a well-designed process and evidence so that it can be accounted for and independently audited.[18]

The theoretical and conceptual frameworks in this article combine: (a) legal entity theory that affirms that HRD's actions in managing employment relationships are corporate actions; (b) legal compliance theory that views compliance as the result of incentive design, control, monitoring, internal sanctions, and culture; (c) GCG principles as a framework for accountability and supervision; and (d) the integration of legal and management perspectives in HRD to build a 'norm-process-evidence' map. Through this structure, this article argues that integrating compliance controls into the HRD process will increase compliance rates and reduce the escalation of industrial relations disputes.

Research Methods

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[13] Alan Clardy, "The Strategic Role of Human Resource Development in Managing Core Competencies," *Human Resource Development International* 11, no. 2 (April 2008): 183–97, https://doi.org/10.1080/13678860801932998; Mary E. Graham and Lindsay M. Tarbell, "The Importance of the Employee Perspective in the Competency Development of Human Resource Professionals," *Human Resource Management* 45, no. 3 (September 2006): 337–55, https://doi.org/10.1002/hrm.20116.

[14] Nietsch, "Corporate Illegal Conduct and Directors' Liability: An Approach to Personal Accountability for Violations of Corporate Legal Compliance."

[15] Republic of Indonesia, "Law of the Republic of Indonesia Number 13 of 2003 concerning Manpower" (2003), Article 50-57; Republic of Indonesia, "Law of the Republic of Indonesia Number 6 of 2023 concerning the Stipulation of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation into Law" (2023); Constitutional Court of the Republic of Indonesia, "Copy of Decision Number 91/PUU-XVIII/2020" (n.d.).

[16] Republic of Indonesia, "Law of the Republic of Indonesia Number 2 of 2004 concerning the Settlement of Industrial Relations Disputes" (n.d.), Article 3, 6; Republic of Indonesia, "Law of the Republic of Indonesia Number 24 of 2011 concerning the Implementation of Social Security" (n.d.), Article 14-15; Constitutional Court of the Republic of Indonesia, "Copy of the Constitutional Court Decision Number 94/PUU-XXI/2023" (n.d.); Constitutional Court of the Republic of Indonesia, "Copy of Constitutional Court Decision Number 72/PUU-XVII/2019" (n.d.).

[17] Republic of Indonesia, Law of the Republic of Indonesia Number 13 of 2003 concerning Manpower, Articles 77-78, 86-88; Republic of Indonesia, "Government Regulation of the Republic of Indonesia Number 35 of 2021" (n.d.), Article 14, 29; Republic of Indonesia, "Government Regulation of the Republic of Indonesia Number 36 of 2021" (n.d.), Article 21, 23-24.

[18] Gitelis et al., "Increasing Compliance with the World Health Organization Surgical Safety Checklist—A Regional Health System's Experience"; Graham and Tarbell, "The Importance of the Employee Perspective in the Competency Development of Human Resource Professionals."

This study employs normative/doctrinal legal research to examine the role of the Human Resources Department (HRD) as an instrument of corporate legal compliance in employment governance. This method is used because the problem examined in this article concerns the construction, interpretation, and systematic arrangement of legal norms governing corporate obligations, employment relations, compliance control, and evidentiary accountability. The research does not investigate respondents or organisational behaviour empirically; rather, it investigates legal materials to determine how labour law obligations can be translated into HRD operational processes and compliance evidence. [19] The research applies a statute approach and a conceptual approach. The statute approach is used to identify and analyse legal provisions governing corporate legal status, employment agreements, working hours, wages, occupational safety and health, social security, industrial relations dispute settlement, electronic evidence, and corporate accountability. The conceptual approach is used to construct the HRD compliance role by linking legal entity theory, legal compliance theory, Good Corporate Governance principles, and the Three Lines of Defence framework. Through these approaches, HRD is examined not merely as an administrative unit, but as a first-line process owner that translates legal norms into policies, procedures, documentation, monitoring, and audit trails.[20]

The legal materials used in this research consist of primary and secondary legal materials. Primary legal materials include Indonesian laws and regulations related to manpower, job creation, industrial relations dispute settlement, social security, occupational safety and health, wages, electronic information and transactions, and corporate governance. Secondary legal materials include books, journal articles, corporate governance literature, compliance and audit literature, and legal scholarship relevant to HRD, compliance control, risk management, and evidentiary documentation. Singapore's Tripartite Guidelines on Fair Employment Practices and Workplace Fairness Act 2025 are used only as limited comparative references to illustrate how employment fairness, complaint mechanisms, and HR documentation can be designed as compliance-control instruments.[21] Legal materials are collected through document study and analysed qualitatively by using systematic interpretation and conceptual synthesis. The analysis is conducted in four stages. First, the relevant legal norms are inventoried and classified according to the employment cycle, including recruitment, employment contracts, wages, working hours, social security, occupational safety and health, discipline, termination, and dispute resolution. Second, these legal norms are mapped into HRD operational processes to identify the control points at which compliance risks commonly arise. Third, each control point is connected to the type of evidence required to demonstrate compliance, such as employment agreements, wage records, working-time records, social security documents, warning letters, negotiation minutes, complaint records, electronic logs, and audit trails. Fourth, the results of the mapping are synthesised into the HR Legal Compliance Cycle, a norm–process–evidence model that positions HRD as the producer of compliance evidence, while legal, risk, compliance, and internal audit units function as review and assurance mechanisms.

This methodological design ensures that the article fulfils the characteristics of a research manuscript because it has a clear legal issue, defined research object, identifiable legal materials, specific analytical approaches, and a structured procedure for producing findings. The output of the method is not merely a descriptive explanation of HRD functions, but a normative-conceptual model that can be used to assess whether

[19] Stefan Theil, "Carefully Tailored: Doctrinal Methods and Empirical Contributions," *Oxford Journal of Legal Studies* 45, no. 4 (December 10, 2025): 1047–48, https://doi.org/10.1093/ojls/gqaf029.

[20] Ni Ketut Supasti Dharmawan et al., "The Guiding Principles on Business and Human Rights: National Action Plans toward Corporation Responsibility," *Hasanuddin Law Review* 4, no. 2 (2018): 127, https://doi.org/10.20956/halrev.v4i2.1480.

[21] Francesca Cuomo, Christine Mallin, and Alessandro Zattoni, "Corporate Governance Codes: A Review and Research Agenda," *Corporate Governance: An International Review* 24, no. 3 (2016): 24–25, https://doi.org/10.1111/corg.12148.

employment compliance has been translated into operational, auditable, and legally accountable corporate governance practices.

Results and Discussion

HRD as a Producer of Employment Compliance Evidence

This section presents the results and analysis of the legal-material mapping conducted in this research. The starting point of the analysis is the employment cycle managed by the Human Resources Department (HRD), namely recruitment, employment contracts, wages, working hours, social security, occupational safety and health, discipline, termination, and dispute resolution. The endpoint of the analysis is the formulation of the HR Legal Compliance Cycle as a conceptual model that links legal norms, HRD operational processes, and evidence of compliance. Therefore, this section does not merely review previous literature; it presents the research finding that HRD is a strategic producer of employment compliance evidence and an operational actor in corporate legal compliance.

1. HR Lifecycle and Evidence of Compliance Production

The first result of this research is the mapping of the relationship between the HR lifecycle, legal obligations, and evidence output. In the recruitment phase, evidence of compliance may include fair selection documentation, objective selection criteria, administrative records, interview notes, test results, and worker data records. These documents are relevant because recruitment is not merely a managerial activity, but an initial compliance point where the company must ensure that selection procedures are accountable, consistent, and non-discriminatory. In this phase, HRD becomes the first unit that produces records capable of showing whether the recruitment process has followed lawful and fair standards.[22]

In the contractual phase, evidence of compliance is produced through employment agreements, employment-status determinations, internal policies, company regulations, and collective labour agreements. These documents determine the legal basis of the employment relationship and clarify the rights and obligations of both parties. The legal significance of this phase lies in the fact that employment relationships cannot be assessed only from the existence of work in practice, but must be supported by documents that explain the type of relationship, the applicable rights, the work conditions, and the company's compliance with labour standards. Thus, HRD functions not merely as a document administrator, but as the unit that transforms labour norms into legally relevant employment instruments.[23]

2. Proof of Compliance in Wages, Working Hours, Social Security, Occupational Safety and Health, Discipline, and Termination

The second result of this research shows that employment compliance evidence is most visible in wage administration, working-time records, social security participation, occupational safety and health documentation, disciplinary procedures, and termination processes. In the wage and working-hour phases, proof of compliance may include wage structures, wage slips, payroll records, overtime approval forms, attendance data, and working-time recapitulations. These records are important because disputes over wages, overtime, and working hours often depend on whether the company can demonstrate that its practices are consistent with applicable standards and internal policies.[24]

[22] Valerie C. Pence et al., "Gap Analysis of Exceptional Species—Using a Global List of Exceptional Plants to Expand Strategic Ex Situ Conservation Action beyond Conventional Seed Banking," *Biological Conservation* 266 (February 2022): 2, https://doi.org/10.1016/j.biocon.2021.109439; Grzegorz Szyjewski, "A Rapid Preliminary Skills Diagnostics for Supporting the Decisionmaking Process, on HR Management Example.," *Procedia Computer Science* 176 (2020): 2, https://doi.org/10.1016/j.procs.2020.09.313.

[23] Jun Guo et al., "The Effect of Employee Treatment Policies on Internal Control Weaknesses and Financial Restatements," *The Accounting Review* 91, no. 4 (July 1, 2016): 4, 7-8, https://doi.org/10.2308/accr-51269.

[24] Robert Greene and Phil Bryant, "Selecting the Right Evidence to Inform Compensation and Benefits Decisions," *Compensation & Benefits Review* 53, no. 4 (September 8, 2021): 193, 194, https://doi.org/10.1177/08863687211030794; Taylor M. Shockey et al., "Occupational Exposure Monitoring Data Collection, Storage, and Use among State-Based and Private

In the field of social security and occupational safety and health, evidence of compliance includes registration records, contribution-payment records, K3 policies, risk-assessment documents, safety training records, accident reports, and corrective-action documentation. These records are relevant because corporate compliance is not shown only by formal registration or policy ownership, but also by the continuity of implementation and the company's ability to prove that preventive and corrective measures have been carried out. Therefore, HRD must be positioned as a producer of compliance evidence that can be examined in audits, inspections, or disputes.[25]

In disciplinary and termination processes, proof of compliance is produced through warning letters, counselling records, meeting minutes, investigation notes, negotiation minutes, termination documents, settlement records, and dispute-resolution documentation. These documents are crucial because disciplinary action and termination are high-risk areas in employment law. The validity of corporate action is often tested not only from the substantive reason for discipline or termination, but also from the procedural record showing that the employee was treated fairly, the decision was properly authorised, and the company followed a traceable process. This finding confirms that employment compliance is not limited to "what the company has done," but also concerns "what the company can prove" through consistent documentation.

3. HR Legal Compliance Cycle as the Main Finding and Contribution of the Research

The third and central finding of this research is the formulation of the HR Legal Compliance Cycle as an operational governance model. This model consists of five connected stages. First, legal norms are translated into internal policies and standard operating procedures. Second, HRD implements these policies through controlled employment processes. Third, each process produces evidence, including contracts, records, approvals, reports, minutes, and electronic logs. Fourth, the evidence is monitored and reviewed through compliance checks and internal control mechanisms. Fifth, the results of monitoring are used for reporting, correction, and continuous improvement.

The contribution of this model is that it changes the understanding of labour compliance from a static checklist into a continuous governance cycle. A checklist may show whether a document exists, but it does not necessarily prove that the underlying process is lawful, consistent, and accountable. By contrast, the HR Legal Compliance Cycle requires each legal obligation to be connected to a responsible unit, an operational procedure, an evidence output, and a review mechanism. In this structure, HRD functions as the first-line process owner and producer of compliance evidence, while legal, risk, compliance, and internal audit units function as review and assurance mechanisms.

This finding also clarifies the contribution of the article to corporate governance and employment law scholarship. The article contributes a normative-conceptual model that integrates labour law obligations, HRD work processes, evidentiary readiness, and the Three Lines of Defence framework. Its contribution is not empirical measurement of HRD performance, but the construction of an operational compliance architecture that can be used by companies to identify risk points, determine documentation standards, clarify role allocation, and prepare auditable evidence before disputes arise. [26] Therefore, the endpoint of the analysis is clear: HRD should be legally repositioned as a producer of employment

Workers' Compensation Insurers," *Journal of Occupational and Environmental Hygiene* 15, no. 6 (June 3, 2018): 2, 7, https://doi.org/10.1080/15459624.2018.1453140.

[25] Michael S. Mitchell and Clifford M. Koen, "Rightful Discharge," *The Health Care Manager* 35, no. 2 (April 2016): 113, 115–116, https://doi.org/10.1097/HCM.0000000000000103; Mike Duncan and Jillian Hill, "Termination Documentation," *Business and Professional Communication Quarterly* 77, no. 3 (September 15, 2014): 305, 307–308, 309, https://doi.org/10.1177/2329490614538806.

[26] Priya Meyer, Cindy Hill, and Deborah Baker, "Standardizing Nurse Leader Safety Rounds to Promote Highly Reliable Care," *Journal of Nursing Care Quality* 35, no. 3 (July 2020): 2, 4, https://doi.org/10.1097/NCQ.0000000000000445; Devender Maheshwari and Marijn Janssen, "Dashboards for Supporting Organizational Development," in *Proceedings of the 8th International Conference on Theory and Practice of Electronic Governance* (New York, NY, USA: ACM, 2014), 179-183, https://doi.org/10.1145/2691195.2691224; Melissa A Parris and Margaret H Vickers, *Association on Employment Practices and Principles (Aepp.Net)*, 125, 2005, ISBN: 1878583646.

compliance evidence and as the first-line operational instrument of corporate legal compliance.

Repositioning HRD as Operational Compliance and Employment Compliance Proof System

1. **From the Checklist to the Governance Cycle: The Significance of "Norm–Process–Evidence Mapping"**

The "norm–process–evidence" mapping model closes the analytical gap by shifting the perspective of employment compliance from a mere checklist to a governance cycle inherent in the HRD process from upstream to downstream: normative obligations (e.g. from the employment, wages, social security, and K3 regimes) are mapped to HR processes (recruitment–contract–placement, wages, working hours, discipline, K3, to termination), and then "locked" through auditable process outputs. This way of reading aligns with the risk management literature, which emphasises that adequate control is systematic and sustainable, not an ad hoc response. It must be an ongoing, structured process that enables the organisation to consistently manage risk and fulfil obligations.[27] In the context of a compliance audit, the focus is not only on "there/no documents" but also on assessing compliance and the quality of the operational processes that support it, namely, how the process is structured, executed, and controlled.[28] This cycle pattern is even reflected in the national regulation of the K3 sector through SMK3 which places control as a series of policies – planning – implementation – monitoring/evaluation – review/improvement as stated in Article 6(1) of Government Regulation of the Republic of Indonesia Number 50 of 2012 concerning the Implementation of Occupational Safety and Health Management System (PP 50/2012).[29]

When each legal obligation is translated into an SOP and results in a verifiable document, the company gains a stronger basis for preventing violations and for preparing evidence during an examination or dispute. An explicit example appears in Article 53(2) of Government Regulation Number 36 of 2021 concerning Wages (PP 36/2021), which stipulates that the wage regime requires employers to provide proof of wage payment containing details of wages at the time of payment.[30] In the context of supervision, international instruments also affirm the logic of "evidence", where Article 12(1)(c)(ii) *of the ILO Labour Inspection Conven*[31]*tion* No. 81 authorises the supervisor to request the disclosure of books/registers/documents required by national law and to copy/cite such documents.[32] Therefore, the design of "evidence" cannot be haphazard, as in Articles 13-15 of GR 50/2012 places documentation as part of operational, informational, and reporting procedures, even explaining the function of documentation to show that elements of the system have been implemented and regulate document governance (e.g. identification, periodic review, availability of the latest version).[33] The forensic audit literature also corroborates this point: good documentation helps understand inputs, processes, and outputs and identify vulnerabilities in the business cycle.[34]

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[27] Niël Almero Krüger and Natanya Meyer, "The Development of a Small and Medium-Sized Business Risk Management Intervention Tool," *Journal of Risk and Financial Management* 14, no. 7 (July 7, 2021): 2, https://doi.org/10.3390/jrfm14070310.

[28] Mohammed Muneerali Thottoli et al., "Auditing and Sustainability Accounting: A Global Examination Using the Scopus Database," *Sustainability (Switzerland)* 14, no. 23 (2022): 1, https://doi.org/10.3390/su142316323.

[29] Republic of Indonesia, "Government Regulation of the Republic of Indonesia Number 50 of 2012 concerning the Implementation of Occupational Safety and Health Management System" (2012).

[30] Law No. 1 of 2013, "Government Regulation of the Republic of Indonesia No. 36 of 2021 concerning Wages," Government Regulation of the Republic of Indonesia (2021).

[31] Indonesia, Government Regulation of the Republic of Indonesia Number 50 of 2012 concerning the Implementation of Occupational Safety and Health Management System.

[32] International Labour Organisation, "Convention (No. 81) Concerning Labour Inspection in Industry and Commerce. Adopted by the General Conference of the International Labour Organisation at Its Thirtieth Session, Geneva, 11 July 1947" (1950).

[33] Indonesia, Government Regulation of the Republic of Indonesia Number 50 of 2012 concerning the Implementation of Occupational Safety and Health Management System.

[34] Katherine Taken Smith and Lawrence Murphy Smith, "Examining Documentation Tools for Audit and Forensic Accounting Investigations," *Journal of Risk and Financial Management* 17, no. 11 (October 31, 2024): 2–3, https://doi.org/10.3390/jrfm17110491.

2. Record Management and Audit Trail: Provable Compliance

Placing HRD as the "main producer" of proof of compliance essentially shifts the focus from compliance to provable compliance. In practice, this requires HRD to establish robust record management (retention, classification, access, document versions) as well as a consistent audit trail (who did what, when, through what procedures, and with whose authorisation). The literature on audit trails confirms that they are key instruments for traceability and accountability and are regarded as fundamental to ensuring access traceability.[35] Furthermore, the quality of trail audits is primarily determined by the completeness of the recorded data elements; for example, a "quality" trail audit must include at least time/date, accessed information, and user identity (user ID).[36] In an electronic system, access logs record user behaviour with timestamps, including who accesses which parts of the system, while audit logs record activity chronologically (e.g., what data was created, reviewed, or changed).[37] In fact, the study showed how timestamps and opener/actor identities can be extracted from log tables to trace follow-up actions in sequence including precise time details (hours, minutes, seconds) and parts of the system accessed so that when this logic is applied to HR processes (recruitment–contracts–wages-disciplines–complaints), HRD not only stores the "final product" document, but also stores the action flow that makes the document legitimate, complete, and verifiable. In fact, the study showed how timestamps and opener/actor identities can be extracted from log tables to trace follow-up actions in sequence including precise time details (hours, minutes, seconds) and parts of the system accessed so that when this logic is applied to HR processes (recruitment–contracts–wages-disciplines–complaints), HRD not only stores the "final product" document, but also stores the action flow that makes the document legitimate, complete, and verifiable.[38]

In terms of norms, the design of record management and audit trails HRD is indeed "called" directly by the Indonesian legal framework where in Law Number 1 of 2024 concerning Electronic Information and Transactions (1/2024) where in Article 5(1)-(3) specifies the recognition of Electronic Information/Documents (and their printed results) as valid legal evidence and affirms that electronic documents are considered valid as long as they can be accessed, displayed, guaranteed to be intact, and accountable as provided for in Article 6), at the level of system governance, Article 15(1)-(3) of the ITE Law also requires electronic system operators to operate the system reliably and securely and requires the system's ability to display documents in their entirety according to the retention period and protect the availability, integrity, authenticity, confidentiality, and accessibility of information (Article 16(1)(1–2)).[39]

3. Compliance as Organisational Behaviour: Process Design, Incentives, Sanctions, and Culture

Positioning HRD as the primary producer of compliance evidence essentially compels companies to maintain comprehensive record management and "live" audit trails, rather than merely archiving folders. In this logic, every HR activity, from recruitment and employment contracts to wages, discipline, and termination, must have a consistent documentation trail: who drafts it, who approves it, when it applies, and where it is stored. The literature on document management systems (DMS) emphasises that regulatory compliance and audit trail maintenance are crucial, where the right DMS helps implement

[35] Ricardo Cruz-Correia et al., "Analysis of the Quality of Hospital Information Systems Audit Trails," *BMC Medical Informatics and Decision Making* 13, no. 1 (2013): 1, https://doi.org/10.1186/1472-6947-13-84.
[36] Cruz-Correia et al., 3–4.
[37] Azraa Amroze et al., "Use of Electronic Health Record Access and Audit Logs to Identify Physician Actions Following Noninterruptive Alert Opening: Descriptive Study," *JMIR Medical Informatics* 7, no. 1 (2019): 2, https://doi.org/10.2196/12650.
[38] Amroze et al., 3–4.
[39] Law No. 1 of 2024 concerning Electronic Information and Transactions, *Law No. 1 of 2024 concerning Electronic Information and Transactions*, 2024.

the legal/regulatory framework while recording necessary steps/activities to facilitate internal and external audits.[40]

In the context of proof, the quality and traceability of documents are decisive: the company is not sufficiently "substantively compliant" but must also demonstrate that compliance is established through orderly procedures (e.g., SOPs, tiered approvals, and change/version trails). In Indonesia, the importance of procedural evidence is also evident in the electronic evidentiary regime, as Article 5 of Law 1/2024 stipulates that Electronic Information/Documents (including their printed outputs) are recognised as valid legal evidence.[41] Internationally, Article 12 paragraph (1) letter (c) number (ii) of the ILO Convention No. 81 on Labour Inspection also provides a framework that labour supervision rests on the ability of supervisors to inspect and request documents/lists required by national law, which means that the readiness of documents is part of compliance itself.[42]

Therefore, the HRD process design needs to include document control as a "core component" where document classification (which is mandatory/crucial), version management, role-based access restrictions, authorisation flows, retention/destruction, and activity logs. The DMS literature explicitly mentions the functions of managing document properties, including categorisation, document usage, system activities such as sharing, duplication, and version management, as essential aspects that strengthen efficiency as well as compliance.[43] From the perspective of sectoral regulations, Article 10 (2)(4) in PP 50/2012 concerning SMK3 even places "procedures, reporting and documentation" as infrastructure/means of implementation, and includes document control and "data collection and use" as audit elements, this parallels the need for HRD to build an audit trail that can be tested when there is an audit/examination/dispute as stipulated in Article 16(3).[44]

4. Corporate Accountability and the Three Lines of Defence: Sharing HRD–Legal/Risk/Audit Roles

As legal entities, corporations exist through the people and processes that run their operations. Therefore, in many corporate liability regimes, the actions of employees/officials can be attributed to the company for example because they acted "on behalf of and in the interest" of the entity or because the continental model links corporate liability to the actions of "responsible persons/management bodies" and the obligations of the entities that are violated (e.g. the obligation to protect workers). With this lens, HRD's failure to control the employment relations process (recruitment–contract–wages–discipline–layoffs–K3, etc.) should be read as a failure of the corporation to fulfil its legal obligations as a legal subject, not just an "administrative negligence" of the HR unit.[45]

At this point, the repositioning of HRD becomes reasonable; accordingly, HRD should be understood as the operational compliance owner for the employment domain, namely, the owner of the process that ensures that legal obligations are translated into absolute operational control. The literature on criminal compliance programs emphasises that compliance is not an accessory, but rather an expression of "legal obligation" to manage and control the corporation properly, and the "added value" of compliance arises when the program is actually operationalised through a series of prevention–detection–response, with

[40] Simona Sternad Zabukovšek, Sandra Jordan, and Samo Bobek, “Managing Document Management Systems’ Life Cycle in Relation to an Organization’s Maturity for Digital Transformation,” *Sustainability* 15, no. 21 (October 24, 2023): 3, https://doi.org/10.3390/su152115212.

[41] Law No. 1 of 2024 concerning Electronic Information and Transactions, *Law No. 1 of 2024 concerning Electronic Information and Transactions*, 2024.

[42] International Labour Office, “C081 - Labour Inspection Convention, 1947 (No. 81),” 1947 (2021).

[43] Sternad Zabukovšek, Jordan, and Bobek, “Managing Document Management Systems’ Life Cycle in Relation to an Organization’s Maturity for Digital Transformation,” 9.

[44] Indonesia, Government Regulation of the Republic of Indonesia Number 50 of 2012 concerning the Implementation of Occupational Safety and Health Management System.

[45] Igor Vuletic, “Corporate Criminal Liability: An Overview of the Croatian Model after 20 Years of Practice ,” *Laws* 12, no. 2 (2023): 3, https://doi.org/10.3390/laws12020027; Pavel Kotlán et al., “Criminal Compliance Program as a Tool for Criminal Liability Exculpation of Legal Persons in the Czech Republic,” *Laws* 12, no. 2 (February 23, 2023): 7, https://doi.org/10.3390/laws12020020.

the code of ethics as the starting point that is then "tied" to the control system and follow-up mechanism. [46] In other words, HRD is not sufficient to "craft policies"; it must ensure that those policies are effective, measurable, and yield testable controls.[47]

The three-line framework clarifies the accountability design without obscuring ownership of the process. In this model, the first line (operational management) is responsible for developing internal self-control mechanisms, taking corrective actions, and, most importantly, ensuring compliance with legal/regulatory/ethical guidelines. The second line (risk management & compliance) provides support and monitoring and ensures that the first line is "designed and functional" as it should be; meanwhile, the third line (internal audit) provides independent assurance of the effectiveness of control and risk management. If translated to work relations: HRD = first line (process owner), legal/risk/compliance = second line (standard, review, monitoring), internal audit = third line (assurance).[48]

The key to the above framework is collaborative layered defence, but the ownership of the process remains clear. In the elaboration of the role of the three lines, the first line is described as the party that directs actions, reports achievements/risks to the governing body, establishes the structure and process of operation/risk management, and ensures legal and ethical compliance, the second line provides expertise, support, and monitoring which often includes an investigation function that needs to be maintained independently. The third line is the assurance provider to the governing body and the facilitator of appropriate interaction between the compliance/risk committee and internal audit. For HRD design, this means that HRD remains the "controller" of the employment process. At the same time, legal/risk/audit strengthens control through review, monitoring, and assurance, rather than taking over the process.[49]

5. Singapore Comparator: HR as a Gatekeeper of Fairness and Compliance Control

To examine how employment compliance practices are established in the early stages, this article uses Singapore's employment guidelines as a limited comparator. The Tripartite Guidelines on Fair Employment Practices emphasise that recruitment and selection must be merit-based (e.g., skills, experience, and ability to perform the job) and non-discriminatory (with respect to age, race, gender, religion, marital status, family responsibilities, and disability).[50] The same guidelines also demand the use of selection criteria that are relevant, objective, consistent, and directly related to job requirements.[51] and encourage the criteria to be clearly stated in the vacancy advertisement and filtered to exclude language that could be perceived as discriminatory.[52] In HR governance practice, this emphasis is easily translated into visible control where HR prepares objective job requirements, standardises assessment rubrics (e.g. competency/skill matrices), and maintains a track of decisions (reasons for shortlisting, interview notes, test results), as the guidelines also emphasise the importance of proper recording of the interview/assessment process and job offer decisions.[53]

On the other hand, the Singapore guidelines also emphasise a precise mechanism for handling discrimination complaints, where companies are required to set up a grievance mechanism, handle any complaints seriously, conduct proper investigations, respond to affected parties, and communicate these procedures clearly to workers with the note that

[46] Kotlán et al., "Criminal Compliance Program as a Tool for Criminal Liability Exculpation of Legal Persons in the Czech Republic," 1.
[47] Kotlán et al., 12–13.
[48] Omar Ikbal Tawfik, Omar Durrah, and Karima Ali Aljawhar, "The Role of The Internal Auditor in Strengthening the Governance of Economic Organizations Using the Three Lines of Defense Model," *Journal of Risk and Financial Management* 16, no. 7 (2023): 3–4, https://doi.org/10.3390/jrfm16070341.
[49] Paschalis Kagias et al., "Whistleblowing Based on the Three Lines Model," *Administrative Sciences* 14, no. 5 (April 25, 2024): 6–8, https://doi.org/10.3390/admsci14050083.
[50] Tripartite Alliance, "Tripartite Guidelines On Fair Employment Practices," 2017, 2, https://www.tal.sg/tafep/-/media/tal/tafep/getting-started/files/tripartite-guidelines.ashx.
[51] Tripartite Alliance, 3.
[52] Tripartite Alliance, 5.
[53] Tripartite Alliance, 10.

HR staff, line managers, and supervisors with staffing responsibilities need to be trained to be able to manage and investigate complaints independently and objectively, as well as maintaining confidentiality and treating complainants and complainants fairly.[54] The logic that wants to be highlighted in this article is the design of an automatic complaint mechanism that forms an audit trail, namely there is evidence of complaint receipt, examination chronology, clarification notes, decisions, and follow-up/improvement, even if you look back at the guidelines, it also emphasises the need for parties in the company to handle sensitive issues without triggering misunderstandings and perceptions of discrimination, as well as encouraging complaint settlement through established mechanisms.[55]

Interestingly, the above ecosystem is now not merely "recommendations"; Singapore's Workplace Fairness Act 2025 (WFA 2025) formalises the objectives of protection from discrimination and the establishment of fair work practices as specified in Article 3, and Article 5 binds these obligations directly to "employment decisions" from hiring onward. Article 6 governs decisions during the working period, such as appraisal/promotion/training, up to dismissal/retrenchment/termination, as provided in Article 7.[56] Furthermore, in the provisions of Article 17, the prohibition of discrimination is applied to these decisions with reference to protected characteristics in accordance with the provisions of Article 8, including the prohibition of discriminatory policies/instructions in Article 18 and Article 19 which determine advertisements/descriptions of vacancies that require protected characteristics, while still opening the room for the exception of the "genuine requirement of job" as in Article 20.[57]

On the "fair consideration" side, Article 26 of the same law stipulates the obligation to post job advertisements and to assess applicants fairly and objectively as a prerequisite for applying for a work pass, thereby strengthening the expectation of fair recruitment (in line with the Fair Consideration direction). At the same time, Article 27 specifies that the settlement channel is also made evidence-ready through the obligation to establish a written complaint process and to keep a written record of inquiries/reviews for a specific period. Plus the prohibition of retaliation as per Article 28, as well as protection for complainants (Article 40), and the prohibition of contracting out as stipulated in Article 41.[58] In governance design, this combination of "guidelines/standards tripartite + WFA regime" encourages HRD to act as a first-line gatekeeper, ensuring that recruitment, promotions, and complaints are fair by design and documented. At the same time, the legal/compliance/risk/audit function remains an independent check (assurance), especially with a strict enforcement and attribution of responsibility scheme (e.g. civil contraventions/penalties and directions in Articles 29–34, and provisions for violations by corporations that can ensnare officers if there is consent/connivance Article 36, with investigative authority to request/copy Article 38 documents).[59]

Positive things that can be learned from the WFA law above for Indonesia, where WFA 2025 provides an example of how the principle of "anti-discrimination" is translated into an operational and easily audited design, namely (i) the scope of employment decisions is made explicit (hiring–during employment–termination), (ii) protected characteristics are clearly defined, (iii) the grievance mechanism is required to be written complete with recording obligations, (iv) retaliation is strictly prohibited, and (v) there is a relatively fast administrative enforcement pathway. In the Indonesian context, the key lesson is not to copy outright, but to strengthen procedural and evidentiary standards: labour compliance is designed from the outset through SOPs and record-keeping, so that HRD truly becomes the

[54] Tripartite Alliance, 15.
[55] Tripartite Alliance, 16.
[56] Singapore Statue, "Workplace Fairness Act 2025 (No. 8 of 2025)," 2025, (2025).
[57] Statue.
[58] Statue.
[59] Statue.

first line of operational compliance that is "fairness + evidence-ready". At the same time, the assurance function tests its effectiveness without taking over the process.

Conclusion

This article concludes that the Human Resources Department (HRD) should be legally repositioned from a mere personnel-administrative unit into the first-line operational instrument of corporate legal compliance in employment governance. The analysis shows that many HRD activities, including recruitment, employment contracts, wage administration, working-hour control, social security, occupational safety and health, disciplinary procedures, termination, and dispute resolution, have direct legal consequences and therefore must be managed through measurable compliance-control processes. The main problem is that labour compliance often remains fragmented between HRD, legal, risk, and audit functions, so that compliance is reduced to an administrative checklist rather than being constructed as a verifiable governance system. The novelty of this article lies in formulating the HR Legal Compliance Cycle, a norm–process–evidence model that connects legal obligations, HRD operational procedures, documentation standards, audit trails, monitoring, and assurance mechanisms. This model affirms that compliance is not only a question of whether the company has followed the law, but also whether the company can prove such compliance through valid, traceable, and auditable evidence. The contribution of this article is directed toward strengthening corporate governance and employment law scholarship by offering an operational compliance architecture in which HRD acts as the producer of compliance evidence, while legal, risk, compliance, and internal audit units provide review and assurance. This framework can guide companies in preventing employment disputes, reducing legal exposure, and building a fair, accountable, and evidence-ready employment governance system.

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