



Human Resource Management and Positive Psychology at NAOT: Building a Flourishing and High-Performing Supreme Audit Institution through the PERMA Model

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Abstract: Human Resource Management (HRM) has traditionally focused on correcting workplace problems, while positive psychology asks what allows people and organizations to thrive. This article applies that lens to the National Audit Office of Tanzania (NAOT), whose auditors work from headquarters in Dodoma and from working stations dispersed nationwide. Drawing on Dr. Umar Hassan's wellbeing framework and Seligman's PERMA model – Positive emotion, Engagement, Relationships, Meaning, and Accomplishment – it shows how individual-level wellbeing findings can reshape NAOT's recruitment, training, performance management, and leadership practices, and how each PERMA pillar maps onto daily audit operations. The article examines practical challenges, including measurement, cultural diversity, toxic positivity, and NAOT's parliamentary reporting calendar, and closes with recommendations for embedding PERMA into NAOT's core HR systems to build flourishing, high-performing working stations nationwide.

Keywords: human resource management, positive psychology, PERMA model, Supreme Audit Institution, National Audit Office of Tanzania, employee wellbeing, organizational flourishing, public sector auditing.

INTRODUCTION

For most of its history, HRM has operated on a “deficit” model – identifying and correcting absenteeism, turnover, and poor performance. Positive psychology instead asks what allows people to flourish (Seligman & Csikszentmihalyi, 2000), reframing HRM as a discipline concerned with wellbeing and meaning alongside productivity and public accountability. This article applies that lens to the National Audit Office of Tanzania (NAOT), the Supreme Audit Institution established under Article 143 of the Constitution and the Public Audit Act No. 11 of 2008, mandated to audit MDAs, LGAs, and parastatals on behalf of Parliament (National Audit Office of Tanzania, n.d.-a). NAOT's auditors work not only from headquarters in Dodoma but from working stations and field assignments nationwide, often away from family for extended periods – a dispersed, deadline-driven setting in which flourishing, not merely coping, becomes a genuine HR challenge. Drawing on Dr. Umar Hassan's wellbeing framework (Hassan, n.d.) and Seligman's PERMA model, the sections that follow examine what makes work meaningful for a NAOT auditor, how PERMA operates in daily audit practice, and its implications for HR policy.

WHAT MAKES LIFE WORTH LIVING: A FOUNDATION FOR EMPLOYEE WELLBEING

Before HRM can build a flourishing workplace, it must first understand what makes any life worth living. In his teaching and coaching practice, Dr. Umar Hassan frames this question around a cluster of interconnected themes that map closely onto the core findings of positive psychology research: personal growth, happiness, resilience, the surprisingly stable link between political temperament and life satisfaction, the role of religious faith, the deliberate strengthening of character, the limited but real influence of money, the distinction between a merely satisfying life and a life that is truly good, the difference between “good days” and a “good life,” and, perhaps most importantly for HRM, the claim that the good life can be taught. Each of these themes has a direct counterpart in the working life of a NAOT auditor.

- **Growth and character.** Positive psychology treats personal growth not as a vague aspiration but as something built through the deliberate strengthening of character strengths — traits such as curiosity, perseverance, fairness, and gratitude — which Peterson and Seligman (2004) catalogued in their classification of character strengths and virtues. For an auditor, these same traits — professional skepticism, perseverance through a difficult reconciliation, fairness toward an auditee — are also the substance of NAOT’s own core values of Integrity and Professional Competence (National Audit Office of Tanzania, n.d.-b). An audit team that only counts findings raised, while ignoring the cultivation of this character, misses half of what makes the work meaningful.
- **Happiness and resilience.** Happiness is not simply the absence of distress; it must be paired with resilience, the capacity to recover from setbacks and adapt under pressure (Reivich & Shatte, 2002). An auditor who spends weeks verifying a rural water project, only to see a finding disputed or delayed by an uncooperative accounting officer, needs this resilience just as much as technical skill. A working station that only celebrates clean, uncontested audit reports, without building staff capacity to recover from resistance and setbacks in the field, produces brittle rather than genuinely resilient teams.
- **Political conservatism and religious faith.** Research within subjective wellbeing studies has repeatedly found modest but consistent associations between political conservatism and reported life satisfaction (Napier & Jost, 2008), and between religious faith and happiness (Myers, 2000). Because NAOT staff are posted to working stations across Tanzania’s many regions, they are embedded in communities with very different religious and political textures. These findings matter for HRM not because NAOT should promote any particular belief system — its core value of Independence and Objectivity requires exactly the opposite in its professional work (National Audit Office of Tanzania, n.d.-b) — but because they remind practitioners that an auditor’s personal wellbeing is shaped by worldviews and communities of meaning that exist far outside the audit file, and that respecting this diversity, rather than imposing a single template of “wellness,” is part of ethical people management.
- **Money as a route to a satisfying life, with limits.** Money matters, but its relationship to wellbeing is curved rather than linear. Diener and Biswas-Diener (2002) found that income raises life satisfaction primarily by lifting people out of poverty and insecurity, while Kahneman and Deaton (2010) showed that beyond a moderate-

income threshold, further earnings improve people's evaluation of their lives but do little for day-to-day emotional wellbeing. For an auditor posted away from home, a fair salary together with an adequate field or hardship allowance is a necessary foundation for wellbeing at that working station, but it is not sufficient on its own to produce a flourishing audit team.

- **“Good days” versus “the good life.”** A good day is an episode of pleasure, ease, or achievement – submitting one audit report on time. A good life is a sustained pattern of meaning, purpose, and engagement across a whole audit career. HRM systems that chase good days – a bonus, a party at headquarters, a single wellness event – without addressing the deeper architecture of meaningful work at every working station, will not build a genuinely good working life for NAOT's staff.
- **The good life can be taught.** Perhaps the most important claim for HRM is that flourishing is not fixed by genetics or circumstance alone. Lyubomirsky, Sheldon, and Schkade (2005) proposed that while roughly half of the variance in happiness is attributable to genetic set-point and about a tenth to life circumstances, a substantial share, around 40 percent, is open to change through intentional activity and practice. This is the empirical basis for believing that wellbeing skills can be taught and trained, both in schools (Seligman, Ernst, Gillham, Reivich, & Linkins, 2009) and, for NAOT, through the National Audit Academy alongside its existing technical curriculum of auditing standards.

Taken together, these themes establish that a “good life” is multidimensional, partly learnable, and shaped as much by relationships, character, and meaning as by income or circumstance. This is the foundation on which positive organizational practice at NAOT, and ultimately the PERMA model applied to its working stations, is built.

POSITIVE PSYCHOLOGY AS A FOUNDATION FOR HUMAN RESOURCE MANAGEMENT AT NAOT

Traditional HRM asks: how do we get people to perform? Positive psychology asks: what conditions allow people to flourish, and does performance follow from that? The evidence increasingly favors the second framing. Wright and Cropanzano (2000) found that psychological wellbeing predicted job performance independently of job satisfaction, and Robertson and Cooper (2011) argued that wellbeing and productivity are not competing goals for organizations but mutually reinforcing ones. Applied to NAOT, this reframes core HRM functions.

- **Recruitment and selection** shift from filling a generic auditor vacancy to matching a candidate's strengths and values to the specific audit discipline – such as financial, performance, forensic, environmental, or information-systems audit – that will genuinely engage them.
- **Training and development** at the National Audit Academy move beyond technical competence in auditing standards (such as ISSAI and IFRS) to building the resilience, character strengths, and interpersonal skills auditors need when facing an uncooperative or hostile auditee, particularly on forensic and fraud assignments.

- **Performance management** becomes a conversation about growth and strengths across a whole engagement, rather than only a scorecard of the number of audit queries raised, which is a purely deficit-based measure that misses whether an auditor is developing, engaged, or supported.
- **Leadership development** emphasizes station and team heads who cultivate positive emotion, meaning, and relationships within their teams, not only those who hit reporting deadlines. This echoes NAOT's own core values, several of which already map directly onto PERMA's pillars – "Team Work Spirit" onto Relationships, "Results-Oriented" onto Accomplishment (National Audit Office of Tanzania, n.d.-b) – giving HRM a values framework already partly aligned with positive psychology.

The most widely used framework for operationalizing this shift is Seligman's PERMA model.

THE PERMA MODEL IN NAOT'S DAILY OPERATIONS

Seligman (2011) proposed that flourishing rests on five measurable pillars: Positive emotion, Engagement, Relationships, Meaning, and Accomplishment. Each has a direct analogue in the daily work of a NAOT auditor at a working station.

Positive Emotion (P)

Positive emotions — joy, gratitude, hope, interest, pride — are not simply pleasant byproducts of a good workplace; they actively build resources. Fredrickson's (2001) broaden-and-build theory shows that positive emotion widens people's thought-action repertoire, making them more creative, more sociable, and more able to cope with stress. NAOT's own history offers a concrete example: its Performance Audit Report on the Management of Water Projects in Rural Areas was recognized as the best in the AFROSAI-E region for 2019 (AFROSAI-E, 2019), a form of authentic, deserved recognition that builds pride and positive emotion far more effectively than generic praise. In practice, this means that culture, recognition practices, and humane management at every working station, not only at headquarters, are genuine performance levers, not "soft" extras. A team that regularly experiences positive emotion through recognition and low chronic stress will problem-solve better and collaborate more effectively than one that does not, even during the pressure of the audit season.

Engagement (E)

Engagement is the experience of being absorbed in one's work, what Csikszentmihalyi (1990) termed "flow," the state in which challenge and skill are well matched and self-consciousness disappears into the task. Bakker and Demerouti's (2008) Job Demands-Resources model operationalizes this for HRM: engagement rises when job resources (supervision, feedback, appropriate tools such as Audit Command Language or forensic-analysis software, and skill variety) are sufficient to meet job demands. NAOT's role is to design audit assignments and allocate these resources at every working station so that junior auditors are neither under-stimulated with only routine vouching, nor overwhelmed by

complex forensic assignments beyond their training, but working in the flow zone between the two.

Relationships (R)

Human beings are relentlessly social, and positive relationships at work – with supervisors, peers, and the organization itself – are among the strongest predictors of wellbeing and retention.

Harter, Schmidt, and Hayes's meta-analytic work at Gallup, echoed in Robertson and Cooper's (2011) synthesis, consistently finds that having a close friend or trusted colleague at work is linked to higher engagement and lower turnover. This pillar carries particular weight at NAOT, because auditors posted away from their families to a working station for extended fieldwork rely heavily on the team around them for social support. It is telling that NAOT's own leadership has publicly called on staff to strengthen solidarity in order to raise the efficiency of their daily duties (National Audit Office of Tanzania, n.d.-c), an intuitive recognition of exactly the Relationships pillar that HRM can now formalize through structured mentorship between senior and junior auditors, deliberate team-building at each station, psychological safety, and fair conflict resolution.

Meaning (M)

Meaning is the sense of belonging to and serving something larger than oneself. Employees who see a connection between their daily tasks and a purpose beyond personal gain – whether that is the organization's mission, a professional calling, or service to colleagues and citizens – report substantially higher wellbeing (Seligman, 2011).

For a NAOT auditor, meaning is close at hand: verifying a payment voucher, testing a procurement file, or physically inspecting a rural water project is not clerical routine but a direct contribution to NAOT's constitutional mandate of safeguarding public funds and to its mission of "enhancing accountability and transparency in the management of public resources" (National Audit Office of Tanzania, n.d.-b). HRM shapes this pillar by consistently communicating that link between the smallest working paper and the national interest it ultimately serves, and by allowing space for auditors' own sources of meaning, including the religious and cultural commitments discussed above.

Accomplishment (A)

The final pillar is the pursuit and achievement of goals for their own sake, not only for external reward. Accomplishment builds self-efficacy and a durable sense of competence.

At NAOT this is supported through clear goal-setting for each engagement, opportunities for professional development toward recognized certifications such as those of the National Board of Accountants and Auditors (NBAA), visible progression through audit grades, and recognition of quality work – such as an ISO 9001:2015-certified audit report or an award-winning performance audit – that is proportionate and genuine rather than performative.

APPLYING PERMA IN HR PRACTICE AT NAOT'S WORKING STATIONS

The PERMA model functions in HRM not as a single programme but as a diagnostic and design lens applied across the employee lifecycle at every NAOT working station. In practice this looks like the following.

- **Onboarding** for newly recruited auditors, and for staff transferred to a new working station, designed to build early relationships with the local team and a sense of meaning in the station's audit mandate, not just administrative and compliance induction.
- **Job and team design** reviewed at each station for the balance of demands (the number of MDAs, LGAs, or parastatals to be audited within the reporting timetable) and resources (staff numbers, supervision, and audit tools) that produces engagement rather than either boredom or burnout.
- **Recognition systems** that generate authentic positive emotion around the quality and integrity of audit findings, rather than generic, infrequent praise disconnected from the actual work.
- **Career pathways** that offer visible accomplishment milestones – progression through audit grades, rotation across audit disciplines, professional certification – tied to personal growth, echoing the “growth” and “character strengthening” themes noted earlier.
- **Wellbeing surveys** that measure all five PERMA dimensions separately at every working station, since one station can, for example, score well on Accomplishment while scoring poorly on Relationships or Meaning because of isolation from family, a pattern a single, headquarters-wide “engagement score” would conceal.

Used this way, PERMA gives NAOT's HR function a structured way to diagnose which dimension of flourishing is weak at a given working station, rather than treating “staff wellbeing” as a single undifferentiated problem to be solved from Dodoma alone.

CHALLENGES IN APPLYING PERMA WITHIN NAOT'S HRM

Despite its intuitive appeal, applying PERMA in a dispersed public-sector audit institution like NAOT faces several genuine difficulties.

- **Measurement and rigor.** Positive emotion, meaning, and relationships are harder to quantify reliably than the number of audit queries closed or reports submitted on time, and an organization spread across many working stations can easily fall back on a single, pooled “happiness score” that misses both the model's five-dimensional intent and station-level variation.
- **Cultural and contextual variation.** What counts as meaningful work, an appropriate expression of positive emotion, or a healthy relationship at work varies across the regions in which NAOT operates. A PERMA-based programme designed centrally for headquarters may not translate directly into working stations shaped by different religious, political, or local norms – precisely the diversity of “what makes life worth living” that Dr. Hassan's framework highlights.

- **The risk of toxic positivity.** An overemphasis on positive emotion is especially dangerous in an institution whose statutory purpose is to uncover financial irregularity, mismanagement, and corruption. A culture that pressures auditors to “stay positive” about an engagement can slide into suppressing legitimate findings, grievances, or dissent – the opposite of the professional skepticism and objectivity NAOT’s mandate requires.
- **Tension with results-based HRM.** NAOT operates on a strict statutory and parliamentary reporting calendar, with audit reports due to the President and the National Assembly on fixed timelines. Investing in relationships, meaning, and character development requires a longer time horizon than an annual reporting cycle typically allows, creating friction between positive-psychology-informed HRM and the office’s results-oriented performance culture.
- **Superficial implementation.** Wellbeing initiatives are sometimes reduced to isolated gestures at headquarters – a single wellness day or team lunch – that address “good days” without addressing the real, sustained hardship of family separation, travel, and limited amenities that many staff experience at remote working stations.
- **Individual differences.** Because roughly half of wellbeing variance is tied to genetic disposition (Lyubomirsky et al., 2005), no HR programme can make every auditor at every station equally happy; expectations must be realistic about what organizational intervention can and cannot achieve.

RECOMMENDATIONS

Based on the foregoing analysis, HR practitioners at NAOT seeking to apply positive psychology and the PERMA model should consider the following.

- **Measure all five PERMA dimensions separately at every working station**, rather than relying on a single composite “engagement” or “happiness” score, so interventions can be targeted to the specific pillar that is weak at a specific station.
- **Embed wellbeing into core HR systems** – recruitment criteria, the National Audit Academy curriculum, performance appraisal, and career grading – rather than isolating it in occasional wellness events at headquarters.
- **Train station and team heads explicitly in the PERMA pillars**, since it is these frontline supervisors, not headquarters, who have the greatest day-to-day influence on an auditor’s positive emotion, relationships, and sense of accomplishment.
- **Protect psychological safety alongside positivity**, particularly for auditors handling sensitive forensic and fraud findings, ensuring that a positive culture never becomes one where legitimate concerns, dissent, or reports of pressure and intimidation are silenced.
- **Respect worldview diversity across regions**, recognizing that staff at different working stations will find meaning through different combinations of career, faith, family, and local community, and building flexible rather than one-size-fits-all wellbeing policies.

- **Take a long view**, treating character-building, resilience training, and meaning-making as multi-year investments aligned with NAOT's own five-year strategic planning cycle (National Audit Office of Tanzania, 2021), rather than one-off programmes timed to the annual reporting deadline.
- **Balance compensation with non-financial levers**, ensuring that pay and field or hardship allowances for staff posted away from home are fair and adequate, while recognizing, per Kahneman and Deaton (2010), that beyond a sufficiency threshold, relationships, meaning, and accomplishment do more for sustained wellbeing at a working station than further allowances alone.

CONCLUSION

HRM and positive psychology converge on a single insight: organizations that help employees flourish, rather than merely comply, ultimately perform better and retain talent more effectively, and this holds as much for a Supreme Audit Institution as for any private employer. The foundational question of what makes life worth living – growth, happiness, resilience, faith and worldview, character, a healthy but bounded relationship with money, and the belief that the good life can be taught, as framed in the teaching and coaching work of Dr. Umar Hassan at COMSATS University Islamabad – gives NAOT's HRM its underlying rationale. Seligman's PERMA model then translates that rationale into a workable structure – positive emotion, engagement, relationships, meaning, and accomplishment – that NAOT's HR practitioners can design around, measure, and improve at every working station, from headquarters in Dodoma to the most remote field assignment.

The model is not without real challenges: measurement difficulty across a dispersed institution, cultural and regional variation, the risk of toxic positivity in a body built on professional skepticism, tension with a strict parliamentary reporting calendar, and the limits set by individual disposition. But used with realism and cultural sensitivity, PERMA offers NAOT one of its most valuable tools yet for building working stations where auditors do not merely survive the audit season, but genuinely flourish within it – modernizing not only external audit, as NAOT's own motto pledges, but the human side of the institution that carries it out.

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