AUDIT GUIDELINES
Outcomes and Achievements of Higher Education

Quality Assurance Unit
Universitas Negeri Surabaya

2022

GUIDELINES FOR AUDITING UNIVERSITY OUTPUTS AND ACHIEVEMENTS

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QUALITY ASSURANCE UNIT

SURABAYA STATE UNIVERSITY

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INTRODUCTION

Alhamdulillah to God Almighty for the completion of the preparation of Guidelines For Auditing University Outputs And Achievements in Unesa, so that it can be used as a reference for the implementation of the audit of the Outputs and Achievements of Higher Education. This Higher Education Outputs and Achievements audit guideline contains the background, legal basis for the implementation of the Higher Education Outputs and Achievements audit, objectives, goals, scope, implementation, audit techniques and instruments. This guideline is expected to assist auditors and auditee in conducting audits.

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A. Background

Surabaya State University (Unesa) has a high commitment to providing the best quality in tertiary management so that accountability can be created. In this regard, the Quality Assurance Unit (SPM) has compiled a guidebook for Higher Education Outcomes and Achievement Audit. University Output and Achievement Audit is based on changes in the vision, mission and goals of higher education institutions. These changes are based on developments in society and the world of work. Universities (PT) must prepare graduates who can meet the expectations of the community. Audit of Higher Education Outputs and Achievements is an activity that aims to obtain information needed to improve the outputs and achievements of the tertiary institution that is being implemented.

The University Outputs and Achievements Audit is an activity intended to assess several criteria that focus on: students, academics, university leadership, and relationships with industry and government. The university outputs and Achievements audit is conducted on the design, implementation, and results achieved.

Audit results are data from, by, and for the Vice Rector for Planning and Cooperation. Therefore, the data obtained can be a guide for university leaders in conducting self-evaluation, determining follow-up plans, planning, determining implementation, monitoring, evaluating, and continuous improvement to achieve the standards and criteria set.

The results of the University Outputs and Achievements Audit are compiled in a report to be submitted to the rector and all stakeholders involved in the hope that this report can be followed up to increase the output and achievement of Unesa.

B. Legal Basis for the practice of University Outputs and Achievements Audit.

Legal Basis for the practice of University Outputs and Achievement Audit, are:

a. Law No. 12/2012 on Higher Education.

b. Government Regulation No. 19 of 2005 on National Education Standards,

c. Government Regulation No. 17 of 2010 on the management and organization of education.

d. Presidential Regulation No. 08 of 2012 concerning the Indonesian National Qualifications Framework.

e. Kepmendiknas No. 232/U/2000, Kepmendiknas No. 045/U/2002, Article 20 of 2003 on the National Education System,

f. Permendikbud No. 73 of 2013 concerning the Application of the Indonesian National Qualifications Framework for Higher Education.

g. Government Regulation No. 32 of 2013 concerning Amendments to Government Regulation No. 19 of 2005 concerning National Education Standards.

h. Government Regulation No. 49 of 2014 on National Education Standards,

i. Permenristekdikti No. 44 of 2015 concerning National Standards for Higher Education.

j. Unesa Quality Standards, Standard No.33 concerning Outputs and Outcomes of Unesa Higher Education.

C. Objectives

This University Outputs and Achievements Audit activity has the following objectives general such as:

1. Evaluate the output targets and achievements of universities in Unesa for the leadership of the Vice Rector for Planning and Cooperation.

2. As input for university leaders to review and develop better achievement of output targets and achievements.

In this University Outputs and Achievements Audit activity, there is a special purpose, namely to see or check the existence of formal documents and guidelines for managing Higher Education Outputs and Achievements which include:

1. Students,

2. Academics,

3. University leadership

4. Relationships with industry and governments.

D. Function

Helping university leaders to understand the existence and condition of outcomes and achievements in Unesa. This audit serves to identify the strengths and weaknesses of management and control carried out by leaders in achieving targets, so that it can be used as planning material, determining implementation, monitoring, evaluation, and continuous improvement to achieve the standards and criteria set.

E. Benefit

Benefit of University Outputs and Achievements audit as a basis for reviewing and developing management of target achievement. With this audit, the root cause of the failure to achieve the output target will be identified. The benefits for higher education leaders can be used as control and supervision in checking data including: students, academics, university leadership, industry and governments.

The benefit to quality assurance is to provide advice in an effort to maintain a system and improve standards if they are met.

F. Target

The Audit of Outputs and Achievements of Higher Education is carried out every three months (quarterly) to university leaders. The auditors involved in this audit are Unesa internal auditors who have audit certificates, and who are assigned based on the leadership's assignment letter. The target in this audit is the Vice Rector for Planning and Cooperation.

G. Scope

In this audit activity using standard no.33 of Unesa's quality standards that are owned in implementing SPMI PT. The instrument was developed based on

Unesa's Additional Performance Indicators, namely Standard no.33 on Outputs and Achievements of Higher Education.

H. Definition

Education is the learning of knowledge, skills and habits of a group of people passed down from one generation to the next through teaching, training or research.

University is the level of education after secondary education which includes diploma programs, undergraduate programs, master's programs, doctoral programs, professional programs, specialist programs organized by universities based on Indonesian culture.

Learning is the process of student interaction with lecturers and learning resources in a learning environment.

Research is an activity carried out according to scientific rules and methods systematically to obtain information, data, and information related to understanding and/or testing a branch of knowledge and technology.

Community Service is an activity of the academic community that utilizes science and technology to advance the welfare of society and educate the nation's life.

College ranking is a college quality ranking program based on the academic performance of teaching staff in carrying out the tri dharma of higher education.

Accreditation is a form of government and community recognition of educational institutions.

Reputable journals are published scientific works written in accordance with scientific principles and scientific ethics, have ISSN, are written using official UN languages (Arabic, English, French, Russian, Spanish and Chinese), have an online version of the publication, the Editorial Board is an expert in their field from at least 4 (four) countries, scientific articles published in 1 (one) issue number have at least 2 (two) authors, and are indexed by international databases: Web of Science, Scopus, Microsoft Academic Search, and/or pages in accordance with the consideration of the Directorate General of Higher Education.

Unqualified (WTP) is an audit opinion that will be issued if the financial statements are considered to provide information that is free from material misstatement.

The Financial Supervisory Agency (BPK) is a high state institution in the Indonesian constitutional system that has the authority to examine the management and financial responsibility of the state.

Audit is an independent assessment function made in an organization with the aim of testing and evaluating the various activities carried out by the organization.

I. Method and Practice

In audit, auditor needs to perform:

1) **Interview**

   The auditor must have the ability to ask questions, record results, identify findings, keep audit results confidential and make reports.

2) **Observation**

   The auditor must check the conformity of documents and evidence in the field.

3) **Practice**

   The implementation of an information system audit can be carried out through the stages of planning, preparation, implementation, processing and presentation of audit results, which includes the following steps:

a. Preparation of Audit Instrument

No	Type of Instrument	Created by	Description
1.	Form 1. AMI Check list	SPM	Contains question items or statement being audited
2.	Form 2. Audit Work Program (PKA)	SPM	Minimum standard reference for auditor untuk melakukan examination
3.	Form 3. Audit Resume (KKA)	SPM	Auditor notes during the process process of conducting an audit or document examination

No	Type of Instrument	Created by	Description
3.	Form 4. Condition Summary	SPM	Auditor classifies the type of findings including Observation (OB) or Nonconformity (KTS)
4.	Form 5. Description of Audit Condition	SPM	A condition description for each KTS finding that contains: 1. Description of findings, criteria, root causes, consequences of findings, 2. Improvement plan from the, auditee, 3. Schedule of improvement, 4. Prevention plan, 5. Prevention schedule 6. Person in charge 7. Auditee and auditor approval 8. Recommendations to auditi to provide solutions to the findings

5.	Audit Report	Auditor	1. Executive summary
			2. Inspection Results
			  a. Condition - A1.xx
			  b. Condition - A2. xx
			  c. Condition - A3. xx
			  d. Condition - A5. xx
			  e. Condition - A6. xx
			3. Conclution
			Attachments to the template can be downloaded at htpps://www.ppm.unesa.ac.id/

b. Audit Practice

Audit implementation through the following mechanisms:

a. PPM creates an audit schedule

b. Equalization of Audit Work Program perceptions on validated instruments

c. The auditor meets the auditee (Vice Rector for Planning and Cooperation) for:

1. Preliminary stage, the auditor and auditee agree on a schedule for the audit, and explain the scope of the audit;
2. Implementation Stage, the auditor conducts the audit
3. Discussing the results of observations between auditee and auditors
4. If in the audit process there are findings that can be resolved no more than two months after the audit, then the findings are categorized as OB. However, if there are findings that take more than two months to fulfill, then the findings are categorized as KTS, and will be controlled in the Management Review Meeting (RTM).
5. The auditor prepares the audit report according to the template provided.

d. Auditors make an audit report in accordance with the template that can be downloaded at www.ppm.unesa.ac.id

c. Auditor Ethics

Auditor ethics are the values or customary norms that underlie an auditor's actions regarding good, bad, right, wrong, rights, duties, and responsibilities. Auditor ethics are regulated by a code of ethics through written and unwritten moral behavior that must be followed. The aim is to avoid deviant actions taken by the examiner.

Ethics plays a very important role in the auditor profession. The ethics of an auditor will affect audit quality standards, this is because an auditor has a great responsibility and devotion to the institution or society. Some of the ethics of an auditor are:

a. Auditors must have integrity in honesty, diligence, and responsibility.
b. Objectivity, in demonstrating professional objectivity, an auditor must make balanced judgments that should not be associated with personal matters. For the benefit of the organization, an auditor must not do things that are contrary to participating in any activity that interferes with their judgment and must disclose all known facts so as not to interfere with the report being examined.

c. An auditor shall not solicit or coerce other employees to perform unlawful acts.

d. Auditors must be careful in using and maintaining information for personal gain in any form.

e. Meet the auditee to convey the purpose and agenda of arrival.

f. Arrive on time in accordance with the agreement that has been made.

g. Dress neatly.

h. Communicative and polite in speech.

i. In recording and classifying the types of findings or discrepancies, auditors must be objective and data-based.

j. Involve the auditee in analyzing and testing the conditions that occur. This allows for questions and answers.

d. Auditor Sanctions

Sanctions for auditors who violate ethics:

1. Received a warning

2. Soft warning for minor violations, hard warning for serious violations. (Auditors who violate the Code of Ethics receive a soft warning if the violation is not serious, but violators receive a hard warning if the warning is not responded to immediately.)

3. Dismissed as an auditor for a certain period of time.

4. Dismissal as an auditor.