



# AUDIT GUIDELINES

## IMPLEMENTATION OF TRACER STUDY



QUALITY ASSURANCE UNIT  
UNIVERSITAS NEGERI SURABAYA  
2022

# **AUDIT GUIDELINES FOR IMPLEMENTATION TRACER STUDY**



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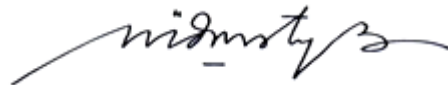
**2022**

## **PREFACE**

Thank God, Alhamdulillah, the presence of God Almighty has completed the preparation of Unesa Tracer Study Performance Audit Guidelines, so that they can be used as a reference in carrying out Unesa Tracer Study audit work. This Traceability Evaluation Guide includes background information, legal basis for evaluating Tracer implementation, goals, objectives, scope, implementation, techniques, and technology assessment tools. This guideline is intended to assist auditors and auditees in conducting audits.

Surabaya, February 2022

Head of Quality Assurance Unit

A handwritten signature in black ink, appearing to read 'widowati', with a stylized flourish at the end.

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## **A. Background**

Universitas Negeri Surabaya (UNESA) is strongly committed to providing the highest quality university management so that accountability can be created. In this regard, the Tracing Research Division under the auspices of the Unesa Career Center (UCC) compiles and carries out a Trace Study to determine the acquisition, process and location of graduates in the world of work. However, in accordance with PPEPP's objectives in terms of quality control, it is necessary to carry out an audit of the achievement of the Trace Study criteria.

Auditing Traceability Research is an activity that aims to obtain an overall assessment of Traceability Research performance according to alumni standards (Standard 27).

The test results are data from, by and for research programs at UNESA. Why, because the data obtained can serve as a guideline for internal program self-assessment to determine further plans in the curriculum through planning, implementing arrangements, monitoring, evaluating study program work, especially for the formulation of research and learning programs, and continuously improving to achieve the standards and criteria set. by university quality standards and training program quality standards.

The results of the Tracing Study audit are then compiled into a report to be submitted to the Principal and all stakeholders in the hope that this report can be followed up to improve the implementation of the Tracing Study at UNESA..

## **B. Legal Basis for Conducting Tracer Study Audits**

The legal basis for carrying out a Tracer Study audit at UNESA is:

- a. UU No12 2012 concerning Higher Education.
- b. PP No. 19 2005 concerning National Education Standards,
- c. PP No. 4 of 2014 concerning the implementation of Higher Education and Management of Higher Education.
- d . Perpres No. 08 2012 concerning the Indonesian National Qualifications Framework.
- e. Permendikbud No. 73 2013 concerning the Application of the Indonesian National Qualifications Framework in the Field of Higher Education.
- f. Permendikbud Number 5 of 2020 concerning Accreditation of Study Programs and Higher Education.

- g. Regulation of the Minister of Research, Technology and Higher Education Number 13 of 2015 concerning the Strategic Plan of the Ministry of Research, Technology and Higher Education 2015-2019
- h. Circular of the Director General of Learning and Student Affairs No 471/B/SE/VII/2017 concerning Implementation of Tracer Studies in Higher Education.
- i. BAN-PT Regulation Number 59 of 2018 concerning Guidelines for Preparing Self-Evaluation Reports, Guidelines for Compiling Higher Education Performance Reports, and Assessment Matrix in Higher Education Accreditation Instruments
- j. BAN-PT Regulation Number 3 of 2019 concerning higher education accreditation instruments
- k. BAN-PT Regulation Number 5 of 2019 concerning study program accreditation instruments
- l. Standards and Guidelines for Quality Assurance in The European Higher Education Area (ESG), 2015
- m. Master Manual for The Washington Accord Accreditation, for Science-Based Engineering Programmes, version 1.0, July 2018

### **C. Destination**

Audit activities for the implementation of this Tracer Study have the following objectives:

1. Evaluating the implementation of a coordinated Tracer Study at the tertiary level.
2. Evaluating the implementation of the survey on the satisfaction level of graduates on the quality of alumni.
3. As a study program reference for improving the learning process, fundraising, job information, and building alumni networks, as well as aligning graduate profiles and evaluating the achievement of PEO (Program Educational Objectives) to improve graduate quality

#### **D. Function**

Helping leaders in general at the School, Faculty, Department in particular and Program (Prodi) level better understand the existence and conditions of Tracing Research that is being carried out, both in terms of the advantages and disadvantages of each study program, so that it can be used as a document for planning, implementation, monitoring, evaluation, and continuous improvement to achieve the established standards and criteria.

#### **E. Benefit**

School-level Traceability teams can use the benefits of Tracer implementation audits as a basis for improving Tracer implementation, including by customizing the Tracing Research tool. At the curriculum level, these audits can be used as a basis for reviewing and refining curriculum and learning, including adjusting graduate profiles and assessing PEO performance (programme educational objectives) to improve graduate quality. Benefits for professors and higher education officials can be used as control and supervision in the implementation of academic evaluations, especially in preparation for the accreditation of UNESA research programs and organizations. The benefit of QA is to provide guidance as part of the system's archiving effort and to raise standards when they are met..

#### **F. Target**

Tracer implementation evaluation activities will be carried out in the Tracing Study group at the university level in 2021. The participating evaluators are the UNESA Quality Assurance Unit.

#### **G. Scope**

In this audit activity using the audit instrument Tracer Study Implementation according to alumni standards.

## H. Definition

**Tracer Study (TS)** is an alumni/autumn tracing study that is carried out 2 (two) years after graduation.

**Auditing** is an independent evaluation function carried out within an organization for the purpose of testing and evaluating various activities carried out by the organization.

## I. Audit Implementation Techniques

The audit is carried out using **self-assessment** techniques. Respondents receive a GoogleForm link to complete the tool based on their request.

## J. Audit Implementation Procedures

Evaluation of follow-up research implementation is carried out through the stages of planning, preparation, implementation, processing and presentation of the results of the assessment, including the following steps:

### a. Preparation of Audit Instruments

Num	Instrument Type	Instrument Developer	Information
1.	Form 1. Check list AMI	SPM	Contains question items or audited statements
2.	Form 2. Work program Audit (PKA)	SPM	Minimum standard reference for auditors to perform document inspection
3.	Form 3. Auditing Records (KKA)	SPM	Auditor's records during the audit process or document inspection
4.	Form 4. Summary of Conditions	SPM	The auditor classifies the types of findings including Observation (OB) or Non-Conformity (KTS)
5.	Form 5. Condition Description audits	SPM	Description of conditions for each KTS finding that contains: 1. Description of the findings, criteria, root causes, consequences arising from the findings, 2. Improvement plan from the auditee, 3. Repair schedule, 4. Prevention plan, 5. Schedule prevention

Num	Instrument Type	Instrument Developer	Information
			6. Person in charge 7. Auditi and auditor approval 8. Recommendation to auditi 9. to provide solutions to the findings
6.	Audit Report	Auditor	1. Executive summary 2. Inspection Result a. Conditions - A1.xx b. Conditions - A2. xx c. Conditions - A3. xx d. Conditions - A5. xx e. Conditions - A6. xx 3. Conclusion Attachments for templates can be downloaded at <a href="https://www.ppm.unesa.ac.id/">https://www.ppm.unesa.ac.id/</a>

#### **b. Conducting the Audit**

Audit implementation through the following mechanism:

- a. SPM makes an audit schedule, after getting a recap of the results of the Tracer Study filling data.
- b. Equalization of perceptions of the Audit Work Program and Audit Working Papers on the instruments provided.
- c. The auditor conducts the audit in the following order (steps):
  1. The auditor checks the implementation of the Tracer Study that has been carried out along with the documents.
  2. Auditor fills out the audit result form provided.
  3. Discuss the results of the examination between the auditi and the auditor.
  4. If during 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 final audit report according to the template provided, the data is based on Form 4 and Form 5 records..



## **K. Auditor Ethics**

Auditor ethics is a system of values or customary norms that underlie auditor behavior regarding good, bad, right, wrong, rights and obligations and responsibilities. An ethical auditor is governed by a code of ethics through moral behavior in written and unwritten provisions that must be obeyed. The aim is to avoid deviant behavior that will be carried out by the auditor.

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 dedication 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 is of a nature to interfere 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 another employee to perform any unlawful act.
- d. Auditors must be careful in using and maintaining information for personal gain in any form.
- e. Meet the auditi 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.
- j. In recording and classifying the types of findings or discrepancies, the auditor must be objective and data-driven.
- k. Involve the auditi in analyzing and testing the conditions. This allows for debriefing.

## **L. Auditor Sanctions**

Sanctions for auditors who violate ethics:

1. Received a warning
2. Subtle warnings for non-severe violations, severe warnings for severe violations.  
(Auditors who violate the code of ethics will get a subtle warning if the level of violation is not severe, but if the warning is not responded to immediately, the violator will receive a strong warning).
3. Dismissed as an auditor for a certain period of time.
4. Dismissal as auditor.

## **M. Reporting of Audit Results**

The auditor has an obligation to report the results of the audit in the form of an audit report as agreed and authorized by the audity, auditor and examiner (audit leader).