

GUIDELINES

AUDIT OF LEADERSHIP PERFORMANCE OUTCOMES



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AUDIT OF LEADERSHIP PERFORMANCE
OUTCOMES



QUALITY ASSURANCE UNIT

UNIVERSITAS NEGERI SURABAYA

2022

PREFACE

With the grace of God Almighty, the preparation of the performance audit guidelines for Unesa's environmental leadership can be completed and can be used as a reference for carrying out performance audits for the leadership of Universities, Faculties, Departments, Study Programs, and Work Units/Institutions within Unesa. This leadership performance achievement guide contains objectives, targets, scope, implementation, audit techniques and instruments. This guideline is expected to assist auditors and auditees in conducting audits.

Surabaya, January 2022

Quality Assurance Unit Unesa

A. INTRODUCTION

One of the efforts to implement the Internal Quality Assurance System (SPMI) at Unesa is to evaluate the implementation of higher education standards set by university leaders, faculties, departments, and curriculum, as well as the units/organizations to be addressed, implement it through the results of internal audit activities. This audit is carried out to control and develop SPMI which refers to higher education national standards (SN-Dikti), higher education internal standards, BAN-PT, international accreditation/certification.

Performance audits are conducted continuously every year to obtain information about ministerial performance targets that must be achieved by university leaders around Unesa. In addition, this audit also aims to evaluate the standards set by universities. The results of the audit can be used to compile a self-evaluation, including strengths, weaknesses, opportunities, and challenges faced by universities, faculties, departments, study programs (Prodi), and work units/institutions they lead.

B. OBJECTIVE

This guide aims to:

1. Controlling the internal quality assurance system related to the provision, implementation and evaluation of standard 5 on Human Resources, standard 32 on Governance, standard 25 on VMTS, standard 33 on Output and standard 34 on Study Program Specifications.
2. Improve the performance of University leaders, Faculties, Departments, Study Programs (Prodi), and Work Units / Institutions.
3. Knowing and mapping the extent of the achievement of the performance of the Unesa cellular leadership with the planned program in each work unit.
4. Revise the achievement and improvement of Higher Education standards at Unesa. Collect data and documents related to the standard in question, so that they can be used as appropriate.

C. FUNCTION

Helping leaders at the University, Faculty, Department, Study Program (Prodi), and Work Unit / Institution levels to gain a better understanding of the situation, identify strengths and weaknesses in achieving the work program that has been designed, so that they can know the position of achieving the vision and mission goals in each work unit.

D. BENEFIT

Audit of leadership performance achievement is one of the activities to find out the root of the problem in the non-achievement of leadership performance, overcome obstacles and causes that have not been implemented. performance, overcome obstacles and causes that have not implemented performance achievements, and improve the performance achievements of leaders at the University, Faculty, Departments, Study Programs (Prodi), and Work Units / Institutions.

E. TARGET

1. Leaders at the University level (Rector, Vice Rector 1, 2, 3, and 4)
2. Dean / Director and Head of the Unesa study program (FISH, FE, FT, FMIPA, FIP, FBS, FIO and Postgraduate)
3. Heads of institutions within Unesa (LPPM, LP3M, Library, Language Center, BLU, Polyclinic).

F. SCOPE

Examination of leadership performance achievement is an action that aims to find the root causes of leadership performance failure, overcome obstacles and causes of unsuccessful performance achievement, and improve leadership performance achievement at the University, Faculty, Department, Study Program (Prodi), and Work Unit / Institution.

G. DEFINITION

a. Human Resources Documents

- 1) Mapping of study program lecturers, faculty lecturers, educational staff.
- 2) Data documents of lecturers' works (articles, ISBN, IPR, citations, science and technology works).
- 3) Lecturer move document
- 4) Minutes related to violations of the code of ethics of lecturers and staff, mutations, early retirement.

b. Vision and Mission Document

- 1) Survey report document on the understanding of the Faculty VMTS.
- 2) Survey report document on the understanding of VMTS study program.
- 3) VMTS success achievement monitoring document.

c. Civil Service Governance Document

- 1) Strategic plan document, operational plan, annual work program.
- 2) Completeness of the contents of the strategic plan document.
- 3) The document sets performance targets and has been well established.
- 4) Strategic plan documents are used as a reference for preparing annual work plan documents.
- 5) Formal documents of the governance system according to the institutional context to ensure accountability, sustainability and transparency, and mitigate potential risks.
- 6) Valid evidence documents related to the institution's efforts to protect academic integrity and the quality of higher education.
- 7) Formal documents establishing personnel at various levels of management with clear duties and responsibilities to achieve the vision, mission and culture as well as strategic goals of the institution.
- 8) Valid documents related to the establishment of good communication between leaders and internal stakeholders to encourage the achievement of the vision, mission, culture, and strategic goals of the institution.

- 9) Evidence of review and improvement of the institution's leadership and management structure to achieve planned organizational performance.
- 10) Formal evidence of the functioning of the college's functional and operational management system covering 5 aspects.
- 11) Formal documents and management guidelines covering 11 aspects.
- 12) Valid evidence documents on the implementation of management policies and guidelines covering 11 aspects.
- 13) Formal strategic plan documents and evidence of approval and stipulation mechanisms covering 5 aspects.
- 14) Formal SPMI documents evidenced by the existence of 5 aspects.
- 15) Valid evidence documents related to good practices of quality culture development in higher education through management review meetings.
- 16) Network and partnership development documents (domestic and overseas).
- 17) Monitoring and evaluation documents of cooperation partner satisfaction.

d. Higher Education Outputs and Achievements Document

- 1) Nationally indexed reputable journal.
- 2) Reputable journal indexed globally.
- 3) Innovation product documents to strengthen innovation capacity of at least 1 innovation product.

e. Study Program Specification Document

- 1) Study program specification development documents that are implemented, evaluated, and improved.
- 2) Study program development documents based on priorities according to capacity, needs and UPPS Vision and Mission Goals.
- 3) Research road map documents that are in accordance with study program specifications and there is an evaluation of the implementation of their achievements on an ongoing basis.
- 4) A road map document for community service that is in accordance with the specifications of the study program and there is an evaluation of the implementation of its achievements on an ongoing basis.
- 5) SWOT analysis results document.
- 6) Curriculum development documents that develop study program specifications.
- 7) Study program standards documents derived from PT standards.
- 8) Document analysis of the success of standard achievement which includes identification of root causes, factors supporting success, factors inhibiting standard achievement and a brief description of follow-up.

f. Faculty Accreditation Success Document

- 1) Document of the number of A study programs.
- 2) Documents of internationally accredited study programs.

H. METHODS AND IMPLEMENTATION

a. **Methods**

In conducting an audit, the auditor needs to perform:

1. **Interview**

Auditors 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 suitability of documents and evidence in the field.

b. **Implementation**

The implementation of international accreditation audits can be carried out through the stages of planning, preparation, implementation, processing and presentation of audit results, which include the following steps:

1) Preparation of Audit Instrument

No	Instrument Type	Instrument Developer	Description
1.	Form 1. Checklist Completeness Documents	SPM (Quality Assurance Unit)	Minimum guidelines to be followed by auditors in performing document checks
2.	Form 2. Audit Records	Auditor	Record and categorize types of inventions including observations or mismatches
3.	Form 3. Audit Summary	Auditor and auditee	Describing conditions and determining categories based on the results of audit records that agreed upon by the auditors and the auditee
4.	Form 4. Description Audit Condition	Auditor	<ol style="list-style-type: none"> 1. Description of findings, criteria, root causes, consequences of findings, 2. Auditee's improvement plan, 3. Schedule of improvement, 4. Prevention plan, 5. Prevention schedule 6. Person in charge 7. Auditee and auditor approval 8. Recommendations to auditee to provide solutions to the findings, 9. Follow-up results

5.	Form 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. Conclusion Attachments for templates can be downloaded at https://www.ppm.unesa.ac.id/
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2) Determination of the audited unit

Determination of the audited unit is determined by PPM together with the leadership based on the need to determine the baseline data of the leadership's performance achievement. The audited units are all leaders of the University, Faculty, Study Program, work units within Unesa.

3) Conducting the audit

Implementation of the audit through the following mechanism:

- a. SPM makes an audit schedule
- b. Equalization of perceptions of the Audit Work Program on validated instruments
- c. SPM and the Rector, Vice Rector and Deans cross-collaborate to conduct audits according to the schedule.
- d. The auditor meets the head of the audited unit to:
 1. Preliminary stage, the auditor and auditee agree on the audit schedule, and explain the scope of the audit.
 2. Implementation Stage, the auditor conducts the audit.
 3. Conduct observation discussion between auditi and auditor.
 4. The Surveillance Stage is the stage of monitoring the results of audit conclusions that can be corrected.
 5. The auditor makes an audit report in accordance with the template that can be downloaded at www.ppm.unesa.ac.id

I. AUDITOR ETHICS

The moral principles underlying auditor behavior are related to judgments of good and bad, truth and error, rights and obligations, and responsibilities. The code of ethics regulates the moral behavior of an auditor, both written and unwritten, in order to avoid deviant behavior. This aims to maintain the integrity of the auditor profession.

Ethics has a very important role in the auditor profession because it can affect audit quality standards. An auditor has a big responsibility to the institution or society. Therefore, some of the ethical principles that must be applied by an auditor include:

- a. Auditors must have integrity in honesty, diligence, and responsibility.

- b. Objectivity, as a sign of professional impartiality, an auditor must make a fair evaluation that is not related to personal issues. In the interest of the company, an auditor should not engage in any activity that could impair their judgment and should disclose all known facts to ensure the report under review is not compromised.
- 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 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.
- 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

J. AUDITOR SANCTIONS

Sanctions for auditors who violate ethics:

1. Receive a warning
2. Subtle warnings for non-severe violations, severe warnings for severe violations.
(Auditors who violate the code of ethics will receive a mild 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

Surabaya, February 2022
Internal Quality Audit Division,



Dr. Djoko Suwito, M.Pd.
NIP. 196503051991031007