



AUDIT GUIDELINES COOPERATION



Quality Assurance Unit
Universitas Negeri Surabaya

2022

COOPERATION AUDIT GUIDELINES



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**QUALITY ASSURANCE UNIT
SURABAYA STATE UNIVERSITY
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INTRODUCTION

Thank God, we are grateful to Allah swt who has provided convenience and smoothness in the preparation of the Surabaya State University (Unesa) cooperation audit guidelines. These guidelines will be used as minimum criteria for the design, implementation and evaluation of cooperation between Unesa and domestic and foreign agencies to organize education in order to fulfill graduate learning outcomes. Hopefully this guideline consisting of objectives, implementation mechanisms, reporting mechanisms, and monitoring and evaluation instruments can be a reference for observers in carrying out monitoring and evaluation of cooperation audits.

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Head of Quality Assurance Unit



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A. Background

Surabaya State University (Unesa) is highly committed to increasing cooperation as an effort to increase all academic and non-academic activities that benefit universities by considering the development of global competitiveness in the industrial era 4.0. In this regard, the Quality Assurance Unit (SPM) has prepared a cooperation audit guideline as a guide for conducting cooperation audits. This guideline contains a university evaluation program by reviewing a collection of university cooperation data so that it is able to describe the university's self-evaluation from year to year.

Cooperation audit is an activity that consistently and continuously aims to assess the readiness of data and cooperation documents as a whole in an effort to evaluate the quality of the university internally.

Audit results are data from, by, and for Unesa because the data obtained can guide the university to conduct an internal self-evaluation in order to establish an action plan at the university through planning, establishing implementation, monitoring, evaluating work programs and continuous improvement to achieve standards and criteria set by PT quality standards and university quality standards.

The results of the university cooperation audit are then compiled in a report to be submitted to the rector and all stakeholders involved in the hope that this report can be followed up for the improvement of cooperation throughout Unesa.

B. Legal Basis for Cooperation Audit

The legal basis for the implementation of cooperation audits at UNESA, are:

1. Regulation of the National Accreditation Board for Higher Education Number 5 of 2019 concerning Study Program Accreditation Instruments.
2. Permenristekdikti Number 15 of 2016 concerning OTK Unesa.
3. Director General of Higher Education. 2021. Guidebook for Main Performance Indicators of Higher Education
4. Permen No. 4 of 2017 concerning Guidelines for Cooperation in Kemenristekdikti.
5. Unesa Strategic Plan

C. Objectives

This cooperative audit activity has the following objectives:

1. Having policies, management guidelines, and monitoring and evaluation by universities in cooperation activities.
2. Monitoring and evaluating the implementation and results of cooperation on a regular basis.
3. Knowing the benefits and satisfaction of cooperation partners.

D. Function

Assisting leaders at the University level to better understand the existence and condition of cooperation that has currently been implemented, both in terms of its strengths and weaknesses so that it can be used as material for planning, determining implementation, monitoring, evaluation, and continuous improvement to achieve the standards and criteria set.

E. Benefit

Benefits for higher education leaders can be used as a basis for review, control and supervision in evaluating the field of cooperation in Unesa.

F. Target

Cooperation audit activities are carried out at the university level every year. The auditors involved are the Unesa's Quality Assurance Unit audit team, and if it turns out to be lacking, it will involve the Quality Assurance Group (GPM) from 7 faculties and Postgraduate.

G. Scope

This audit activity uses the criteria in the LKPS matrix of Higher Education accreditation by the National Accreditation Board of Higher Education (BAN PT).

H. Definition

1. Cooperation is an effort made by several people or groups to achieve a common goal;
2. Audit is an independent assessment function made in an organization with the aim of testing and evaluating various activities carried out by the organization;
3. Internal University Standards are standards that are authorized by internal universities and are additional standards needed to control the implementation of internally required activities.

I. Audit Technique

The audit was conducted using **the Self Evaluation technique**. Respondents get a google form link to fill in the instrument according to their condition.

J. Audit Implementation Procedure

The implementation of the cooperation audit is 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	Type of Instrument	Instrument Developed by	Description
1.	Form 1. AMI checklist	SPM	Contains question items or statement being audited
2.	Form 2. Audit Work Program (PKA)	SPM	Minimum standard reference for auditors to conduct document examination
3.	Form 3. Audit Record (KKA)	SPM	Auditor notes during the process process of conducting an audit or document examination
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:

No	Type of Instrument	Instrument Developed by	Keterangan
			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. Conclusion Attachments to the template can be downloaded at https://www.ppm.unesa.ac.id/

2. Audit Practice

Audit implementation through the following mechanisms:

- a. SPM creates an audit schedule, after obtaining a recap of the results of the cooperation data.
- b. Equalization of perceptions of the Audit Work Program and Audit Working Paper on the instruments provided.
- c. The auditor conducts the audit with the following sequence (steps):
 - 1) The auditor checks the implementation and results of the cooperation that has been carried out along with the documents.
 - 2) The auditor fills in the audit result form that has been 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, so 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 makes an audit report according to the template provided.

K. 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:

1. Auditors must have integrity in honesty, diligence, and responsibility.
2. 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.
3. An auditor shall not solicit or coerce other employees to perform unlawful acts.
4. Auditors must be careful in using and maintaining information for personal gain in any form.
5. Meet the auditee to convey the purpose and agenda of arrival.
6. Arrive on time in accordance with the agreement that has been made.
7. Dress neatly.
8. Communicative and polite in speech.
9. In recording and classifying the types of findings or discrepancies, auditors must be objective and data-based.

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

L. 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.

M. Audit Report

Auditors have an obligation to report the results of the audit in the form of an audit report as agreed and authorized by the auditee, auditor and examiner (audit leader).