



# AUDIT GUIDELINES

## Information System



Quality Assurance Unit  
Universitas Negeri Surabaya

**2022**

# **AUDIT GUIDELINES INFORMATION SYSTEM**



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UNIVERSITAS NEGERI SURABAYA**

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## FOREWORD

By saying thank God to the presence of God Almighty for the completion of the preparation of the College Information System audit guidelines in Unesa, so that it can be used as a reference for the implementation of the College Information System audit. This College Information System audit guideline contains the background, legal basis for the implementation of college information system audits, goals, objectives, scope, implementation, audit techniques and instruments. This guideline is expected to assist auditors and auditi in conducting audits.

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Head of SPM Unesa



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## **A. Background**

Universitas Negeri Surabaya (Unesa) has a high commitment to provide the best quality in university management so that accountability can be created. In connection with this, the Quality Assurance Unit (SPM) has compiled the book **Higher Education Information System Audit Guidelines**.

The Higher Education Information System Audit is based on changes in the vision, mission, and goals of higher education. These changes are based on the development of society and the world of work in which universities (PT) must prepare graduates who can meet the expectations of the community. Higher Education Information System Audit is an activity that aims to obtain information needed to improve the information system that is being run.

The Higher Education Information System Audit is an activity intended to assess the information system as a whole. The review of the implementation of the information system is carried out on the performance of the Information Technology Development Center (PPTI). The Higher Education Information System Audit is conducted on the design, implementation, and results achieved.

Audit results are data from, by, and for PPTI . Therefore, the data obtained can guide PPTI 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 Higher Education Information System 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 for the improvement of the Higher Education Information System at Unesa.

## **B. Legal Basis for the Implementation of Higher Education Information System Audits.**

The Legal Basis for the implementation of the Higher Education Information System audit at Unesa, 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 on 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 30 College Information System.

## **C. Purpose**

This Higher Education Information System Audit activity has the following general objectives:

1. Evaluate the effectiveness, accuracy, speed of obtaining data through existing information systems in Unesa for all levels ranging from Diploma, Undergraduate and Postgraduate in Unesa.
2. As an input for PPTI to review and develop a better information system.

In this Higher Education Information System Audit activity has a specific purpose, namely to see or check the existence of formal documents and guidelines for managing Information Systems which include:

1. Education,
2. Development of academic atmosphere and scientific autonomy
3. Student Affairs
4. Research
5. PkM
6. HR
7. Finance
8. Facilities and infrastructure
9. Information system
10. Quality assurance system, and
11. Cooperation

#### **D. Function**

Helping PPTI to understand the existence and condition of information systems in Unesa both in terms of accuracy, speed of data presentation and effectiveness of information system services. This audit serves to see the strengths and weaknesses of Unesa's information system services, so that it can be used as planning material, establishing implementation, monitoring, evaluation, and continuous improvement to achieve the standards and criteria set.

#### **E. Benefits**

The benefits of the Higher Education Information System audit activities as a basis for reviewing and developing the Higher Education Information System in an effort to improve service quality. The benefits for leaders of Study Programs, Faculties and Universities can be used as control and supervision in cross-checking data covering 11 aspects: 1) education, 2) development of academic atmosphere and scientific autonomy, 3) student affairs, 4) research, 5) PkM, 6) human resources, 7) finance, 8) facilities and infrastructure, 9) information systems, 10) quality assurance systems, and 11) cooperation.

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

## **F. Target**

Information System Audit activities are carried out in 2021. 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 targets in this audit are the Information Technology Development Center (PPTI).

## **G. Scope**

The scope of this audit activity uses Unesa quality standards, especially standard 30 concerning Information Systems in the implementation of SPMI PT. The instrument was developed based on Unesa Additional Performance Indicators, namely Standard 30 concerning Information Systems.

## **H. Definition**

**Management information system** is planning system part of the internal control of a business that includes the use of people, documents, technology, and procedures for decision support in solving an organization's problems..

**Information Management** is collection, storage, socialization, archiving and destruction of information.

**Audit** is an independent assessment function created within an organization with the purpose of testing and evaluating the various activities carried out by the organization.

## **I. Methods and Implementation**

### **a . Methods**

In conducting an audit, the auditor needs to do:

#### **1) Interview**

Auditors must have the ability to ask questions, record results, identify findings, keep audit results confidential and prepare reports.

## 2) Observation

Auditors must check the suitability of documents and evidence in the field.

## 3) Implementation

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:

## 4) Preparation of Audit Instrument

| Num | Instrument Type                         | Instrument Developer | Information  |
|-----|---|----------------------|--|
| 1   | Form 1. Check list AMI                  | SPM                  | Contains question items or audited statements  |
| 2   | Form 2. Audit Work Program (PKA)        | SPM                  | Minimum standard reference for auditors to perform document inspection   |
| 3   | Form 3. Audit Records (KKA)             | SPM                  | Auditor's records during the process of carrying out the audit or document inspection  |
| 4   | Form 4. Condition Summary               | SPM                  | Auditors classify the types of findings including Observation (OB) or Nonconformity (KTS)  |
| 5   | Form 5. Description of Audit Conditions | SPM                  | Description of conditions for each KTS finding that contains: <ol style="list-style-type: none"> <li>1. Description of the findings, criteria, root causes, consequences, resulting from the findings,</li> <li>2. Improvement plan from auditee,</li> <li>3. Repair Schedule,</li> <li>4. Prevention plan,</li> <li>5. Prevention schedule</li> </ol> |



|   |                     |     |  |
|---|---------------------|-----|--|
|   |                     |     | 6. Person responsible<br>7. Approval of auditees and auditors<br>8. Recommendations to the auditees to provide solutions to findings   |
| 6 | Audit Result Report | SPM | 1. Executive summary<br>2. Check up result <ol style="list-style-type: none"> <li>a. Condition - A1. xx</li> <li>b. Condition - A2. xx</li> <li>c. Condition - A3. xx</li> <li>d. Condition - A5. xx</li> <li>e. Condition - A6. Xx</li> </ol> 3. Conclusion<br>Attachments for templates can be downloaded at <a href="https://www.ppm.unesa.ac.id/">https://www.ppm.unesa.ac.id/</a> |

**b. Audit Implementation**

Audit implementation through the following mechanism:

- a. SPM creates an audit schedule
- b. Equalization of Audit Work Program perceptions on validated instruments
- c. The auditor meets with the auditi (Head of PPTI) to:
  1. At the preliminary stage, the auditor and auditi 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 the examination between the auditi and the auditor
  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. The auditor makes an audit report in accordance with the template that can be downloaded at [www.ppm.unesa.ac.id](http://www.ppm.unesa.ac.id)

### **c. 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 devotion to the institution or society. 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 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, the auditor must be objective and data-based.
- j. Involve the auditi 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. 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. Discharged as auditor for a certain period of time,
4. Dismissal as auditor