



AUDIT GUIDELINES STUDENT



Quality Assurance Unit
Universitas Negeri Surabaya
2022



STUDENT AUDIT GUIDELINES



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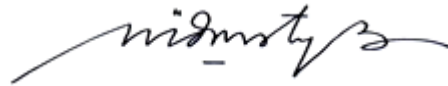
**QUALITY ASSURANCE UNIT
SURABAYA STATE UNIVERSITY
2022**

INTRODUCTION

Thank God, Alhamdulillah for the presence of God Almighty for the completion of the Unesa Student Audit Guidebook to be used as a benchmark in the implementation of Unesa Student Audits. This audit guide covers audit background, legal basis, objectives, objectives, scope, audit practices, techniques and tools. This guideline is intended to assist auditors and auditees in conducting audits.

Surabaya, February 2022

Head of SPM Unesa

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

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A. Background

Surabaya State University (UNESA) is committed to providing the best quality in university management to create accountability. The Quality Assurance Unit (SPM) published a book on this subject.

Student Audit Guidelines

Student audit is based on changes in the vision, mission and objectives of the curriculum (Prodi). These changes are based on the development of society and the world of work, where the curriculum must prepare graduates who can meet the expectations of society. Student audit is an activity that aims to obtain information needed to improve student standards that have been implemented at this time.

Student audit is an activity that aims to assess Unesa's student standards as a whole. The application of student standards is viewed from the effectiveness of student standards, which includes the admissions system for new students, measuring student satisfaction, services offered to students, career guidance services, business and employment information for students and graduates.

The audit results are data from, by, and for study programs at UNESA. Therefore, the data obtained can guide the study program to carry out self-evaluation, determine follow-up plans, plan, determine implementation, monitoring, evaluation, and continuous improvement to achieve the standards and criteria set.

The results of the student audit will be compiled into a report which will be submitted to the Chancellor and all relevant stakeholders, with the hope that this report can be followed up to improve student affairs in every study program throughout UNESA.

B. Legal Basis of Audit Implementation

The legal basis for the implementation of student audits at Unesa, are:

1. Government Regulation No.17 of 2010 concerning Management and Implementation of Education;
2. Law No. 20 of 2003 concerning the National Education System.
3. Law No. 12 of 2012 concerning Higher Education.
4. Law no. 19 of 2011 concerning Ratification of the Convention on the Rights of Persons with Disabilities.

5. Regulation of the Minister of National Education (Permendiknas) No. 70 of 2009 concerning Inclusive Education for Students with Disabilities and Potential Intelligence and/or Special Talents.
6. Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia No. 46 of 2017 concerning Special Education and Special Service Education in Higher Education
7. BAN-PT Regulation Number 59 of 2018 concerning Guidelines for Compiling Self-Evaluation Reports, Guidelines for Compiling Higher Education Performance Reports, and Assessment Matrix in Higher Education Accreditation Instruments
8. BAN-PT Regulation Number 3 of 2019 concerning higher education accreditation instruments
9. BAN-PT Regulation Number 5 of 2019 concerning study program accreditation instruments
10. Regulation of the Minister of Education and Culture Number 3 of 2020 concerning National Higher Education Standards. Nomor 3 Tahun 2020 tentang Standar Nasional Pendidikan Tinggi.
11. Standards and Guidelines for Quality Assurance in The European Higher Education Area (ESG), 2015
12. Master Manual for The Washington Accord Accreditation, for Science-Based Engineering Programmes, version 1.0, July 2018

C. Objectives

This guidelines are for:

The student audit activities of this study program have the following general objectives::

1. Evaluate the existence of student standards that are currently being implemented by Vocational, Undergraduate and Postgraduate study programs within Unesa.
2. As input for Vocational, Undergraduate and Postgraduate Study Programs within Unesa for reviewing, and developing student standards.

In the Student Audit activity, we want to see or check the existence of student standard implementation documents in each Unesa study program, for this reason there are specific objectives as follows.

1. Analyze documents on student standards owned by study programs.
2. Analyze documents of evidence of the implementation of student affairs standards which include the new student admission system, measurement of student satisfaction, services provided to students, career guidance services, entrepreneurship and employment information for students and graduates..

D. Function

Helping leaders in general at the University, Faculty, Department, and especially in the Study Program (Prodi) levels, in order to better understand the existence and conditions contained in the currently implemented student standards, both in terms of strengths and weaknesses in each Study Program, so that they can be used as material for planning, determining implementation, monitoring, evaluation, and continuous improvement to achieve the set standards and criteria.

E. Benefit

The benefits of this student audit activity can be divided on the basis of the results of this report can be utilized by Prodi as a basis for reviewing and developing student standards in an effort to improve the quality of standards. The benefits for the leadership of the Faculty and College can be used as control and supervision in conducting academic evaluations, especially student affairs Prodi Selingkung Unesa. The benefit for quality assurance is to provide advice in an effort to ensure the quality of a system and improve standards if they have been met.

F. Target

Student audit activities are carried out in Undergraduate, Applied Undergraduate, and Postgraduate Programs. The auditors involved are all auditors at Unesa, and if it turns out to be lacking, it will involve Kaprodi and the Quality Assurance Group (GPM) from 7 Faculties, Vocational and Postgraduate Programs at Unesa.

G. Scope

In this audit activity using standard 26 from the Unesa standard which was owned in carrying out SPMI PT. The instrument was also developed based on the SN DIKTI standards from the Ministry of Education and Culture, as well as additional references from the criteria of international accreditation bodies recognized by the government

H. Definition

The quality of student input is the quality of prospective students which is determined by the fulfillment of the registration requirements of prospective students to ensure their potential ability to achieve learning outcomes.

The good quality of the quality of students is reflected in the large ratio set in a certain standard.

Students are all students enrolled at Surabaya State University at all levels of education.

Audit is an independent evaluation function performed within an organization to test and evaluate various functions of the organization.

I. Method and Implementation

1. Method

In conducting an audit, the auditor needs to conduct:

a) Interviews

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

b) Observation

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

2. Implementation

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

a) **Preparation of Audit Instrument**

No	Type of Instrument	Developer Instrument	Description
1.	Form 1. Completeness Checklist document	SPM	Minimum standard reference for auditor to perform document inspection
2.	Form 2. Auditing records	Auditor	record and categorize the type of findings, including observations or discrepancies
3.	Form 3. Auditing Resume	Auditor and	Description of the condition and

No	Jenis Instrumen	Pengembang Instrumen	Keterangan
		Auditee	determine the category based on the results of the record audit Approved by the auditor with auditee
4.	Form 4. Deskripsi Kondisi Audit	Auditor	<ol style="list-style-type: none"> 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 auditee to provide solutions to the findings 9. Hasil tindak lanjut
5.	Form 5. Laporan Audit	Auditor	<ol style="list-style-type: none"> 1. Executive summary 2. Inspection Results <ol style="list-style-type: none"> a. Condition - A1.xx b. Condition - A2. xx c. Condition - A3. xx d. Condition - A5. xx e. Condition - A6. xx 3. Conclusion

b) Audit Practice

Audit implementation through the following mechanisms:

- a. SPM creates an audit schedule
- b. Equalization of Audit Work Program perceptions on validated instruments
- c. The auditor meets the auditee (Head of Study Program) to:
 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) Surveillance Stage is monitoring stage of audit conclusions that can be improved
- d. The auditor makes audit report.

J. 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.

K. 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