

Translation
Guidelines for Internal Quality Audit
Universitas Pembangunan Nasional “Veteran” Jawa Timur

Chapter I

Introduction

Higher Education Quality Assurance System (SPM Dikti), is an obligation that must be implemented by every university. As mandated in Article 53 of the Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education, SPM Dikti consists of the Internal Quality Assurance System (SPMI), developed by universities; and the External Quality Assurance System (SPME) conducted through accreditation. With this quality assurance system, UPN "Veteran" East Java will strive to improve the quality of higher education in a planned and sustainable manner, so as to grow and develop a quality culture.

The Law of the Republic of Indonesia No. 12 of 2012 on Higher Education is a very strong legal basis for the implementation of high quality assurance. Article 52 states that quality assurance is a systemic activity which means it must concern all aspects of the system. The full excerpt of Article 52 is:

Article 52

- (1) Quality assurance of higher education is a systemic activity to improve the quality of educators and high planning and sustainable;
- (2) Quality assurance as intended in paragraph (1) is done through the determination, implementation, evaluation, control, and improvement of higher education standards.

Evaluation as referred to in Article 52 paragraph 2 of Law No. 12 of 2012 on Higher Education can be done by evaluation of diagnostic, formative evaluation, sumative evaluation and Internal Quality Audit (AMI).

Thus, AMI is part of the quality assurance cycle whose implementation becomes the main part of the completeness of the cycle. In the cycle of determination, implementation, evaluation, control, and improvement (**PPEPP**) then AMI is part of the evaluation (**E**) that can be done by:

- a. Implementing standards and officials on it;
- b. Internal Quality Auditor, hammering AMI.

Evaluation conducted by the implementation of standards is usually called self-evaluation. although self-evaluation has been conducted, AMIs are still conducted in order to ensure accountability, objectivity, and independence.

The quality of higher education is the level of conformity between the implementation of higher education and higher education standards consisting of national standards of higher education and standards set by universities. If the Higher Education Standard is matched with the word "promise", then quality is the level of conformity between the implementation and the "promise". Or in other words the only word with deeds. When the "promise" has not been fulfilled, it can be considered as unqualified. On the contrary, when the level of implementation is equal to the promise, then the moment called quality has been achieved.

To measure the level of conformity between the implementation of higher education and higher education standards, evaluation of the implementation of higher education standards is carried out. Evaluation is part of the PPEPP implementation cycle. Therefore, evaluation is carried out on the implementation of both Higher Education Standards.

In some references found several definitions of auditing. However, in substance some definitions are mentioned, essentially emphasizing accountability, objectivity, and independence. Accountability means that audit activities must be accountable, both legally and morally. Meanwhile, the word objectivity and independence are often used together, which have the meaning of honest attitude, not influenced by personal or factional opinions and considerations in taking decision or action. Auditors in work

must be impartial and avoid conflicts of interest, when making decisions auditors must be free from all kinds of interventions.

Internal Quality Audit (AMI) is a systematic, independent, and documented testing process to ensure the implementation of activities in universities in accordance with procedures and results in accordance with standards to achieve institutional objectives. Thus, AMI is a very strategic stage in the development of the quality of universities, especially to improve the quality in a sustainable manner. This book is a guideline in the implementation of AMIs in the UPN "Veteran" environment in East Java.

The Institute for Learning Development and Quality Assurance of UPN "Veteran" East Java gives high appreciation to all the development teams who have devoted their thoughts in sharing their experiences for quality improvement in the UPN "Veteran" environment of East Java. With the spirit of quality improvement, it is expected that the implementation of AMI will facilitate and accelerate the realization of quality culture in the UPN "Veteran" environment in East Java.

The purpose and benefits of AMI among others is as one of the steps to know the conformity of standards with the implementation that has been done on various aspects that have been set in the scope of AMI.

Quality improvement will be more perfect if the AMI is preceded by the preparation of self-evaluation documents conducted audited / *auditee*. Self-evaluation needs to be done with the correct preparation and stages and adequate analysis so that recommendations in quality improvement are on target/valid. Recommendations are required for both internal and external purposes. SWOT analysis is one of the methods that is often used to analyze self-evaluation, especially in improving the quality of higher education in order to obtain appropriate development.

In the implementation of AMI, good planning is required to ensure that all AMI requirements including: policies and objectives, scope and area, auditors, time and place, as well as the necessary documents have been prepared and agreed upon. If all the planning has been carried out properly then the implementation of AMI can be started. AMI is carried out through stages summarized in an AMI cycle set by universities. The first phase began with the determination of AMI policy by the leadership followed by AMI planning coordinated by the Institute for Development of Education and Quality Assurance (LP3M) UPN "Veteran" East Java. The AMI process

is carried out through two stages, namely document audit and audit or field assessment /visitation.

CHAPTER II

OBJECTIVES AND BENEFITS OF AMI

2.1. AMI Objectives

Some of the objectives of the implementation of the AMI can be described as follows:

- a) Ensure the implementation of the system manajemen in accordance with the objectives / objectives.

AMIs are independent, objective, systemically planned activities, and based on a set of evidence to ensure that the objectives and objectives of a set unit or programme are fully met.

- b) Identify opportunities for improvement of quality assurance system.

AMI contains a consulting element that aims to provide added value or improvement for the audited unit, so that the unit can achieve or meet the goals that have been set. Through AMI activities, identified repair rooms so that suggestions can be made for quality improvement in the future

- c) Evaluate the effectiveness of the implementation of quality assurance system.

AMIs are conducted by *peer groups* against units or institutions and/or programs or activities, by examining or investigating procedures, processes or mechanisms. Memeriksa activity also means checking, matching, and verifying in order to evaluate theeffectivenessof the implementation of quality assurance system that has been made.

- d) Ensure the management system meets standards/regulations.

Through the tracing of existing evidence, AMI is conducted to ensure that the management system implemented by audited institutions is in accordance with or meets established standards and does not conflict with applicable laws and regulations.

2.2. Benefits of AMI

The benefit of AMI directly is the obtaining recommendations for improving the quality of universities. The recommendations will benefit college leaders in developing various programs to achieve high teachership goals. Thus, AMI is one of the steps to know the conformity of standards with the implementation that has been carried out in various aspects set in the scope of the AMI, for example:

- A. Consistency of curriculum description and syllabus with the purpose of education and competency of expected graduates (*learning outcomes*).
- b. Consistency of planning, implementation, and evaluation of the learning process to achieve curriculum and syllabus.
- c. Compliance of planning, implementation, and evaluation of the learning process to the manuals, procedures, and work instructions of the study program.
- d. Adequacy of infrastructure, learning resources, research, and community service.
- E. Consistency of planning, implementation, and evaluation of research, and community service, as well as cooperation.
- f. Reduce risks that may occur in universities such as quality, legal, financial, strategy, compliance, operational, and especially reputational risks.

In fulfilling the audit function, which is the function to get an improvement room and ensure accountability in the UPN "Veteran" environment in East Java, the AMI should be done by:

1. Professional nature;
2. Independence (neutral and objective) ;
3. Thoroughness in digging information so as to produce valid audit conclusions;
4. Presentation of reasonable and correct reports.

CHAPTER III

SCOPE OF INTERNAL QUALITY AUDIT

The scope of Internal Quality Audit (AMI) in UPN "Veteran" East Java includes:

1. 24 National Standards of Higher Education and 12 Standards of Higher Education UPN "Veteran" East Java conducted gradually in accordance with the priorities.
2. Quality Management System Clauses (SMM) ISO 9001:2015; and
3. 9 (nine) Accreditation Criteria for both Study Program Accreditation (APS) and Higher Education Accreditation (APT).

The three scopes of AMIs in the UPN "Veteran" environment of East Java are carried out gradually in accordance with the scale of priorities. The scope of AMI activities includes examination of:

1. Adequacy of Academic Formal Documents (Academic Policy, Academic Standards, Peraturan/Academic Guide, Study Program Specifications, Curriculum Map, Graduate Learning Achievements) and Quality Documents (Quality Policy, Standards, Quality Manuals, Procedure Manuals, and Work Instructions).
2. Effectiveness of quality assurance system in the fulfillment of internal and external standards.
3. The process of meeting internal and external standards.

The scope of AMI includes examination of the adequacy and effectiveness of internal control structures as well as the quality of work unit performance in carrying out the responsibilities of achievement goals that have been set.

CHAPTER IV

AMI PLANNING

AMI objects in the UPN "Veteran" environment of East Java include all levels and activity units in the UPN "Veteran" environment of East Java. As for objek AMI in the UPN "Veteran" Java Timur, among others:

- a. Study Program;
- b. Majors;
- c. Faculty; and
- d. College support units.

AMI planning includes all activities carried out before the AMI process is carried out. AMI Planning includes:

- A. Formulation of policies and objectives of AMIs;
- B. Determination of scope and area;
- c. Determination of auditors;
- d. Determination of schedule and place;
- E. Prepare the document.

Good AMI planning will affect the success of AMI activities, the quality and effectiveness of the implementation of AMIs and obtained recommendations that are very beneficial for universities, faculties, majors and courses towards the creation of a quality culture.

- A. Formulation of AMI Policies and Objectives

The implementation of AMI activities in the UPN "Veteran" environment in East Java is determined based on academic policy and SPMI policy and Higher Education Standards in the academic field of UPN "Veteran" East Java which is the basis in the

policy and objectives of the implementation of AMIs in the UPN "Veteran" environment of East Java. AMI policy of UPN "Veteran" East Java formulated based on two considerations. First AMI is implemented because of the need for UPN "Veteran" East Java to always evaluate the implementation and fulfillment of standards that have been set, so that the AMI is carried out periodically (is a sustainable cycle). Furthermore, AMI is also carried out because of an urgent need (not part of the cycle), for example there are employment contracts with institutions outside pt that require the existence of AMIs, fulfillment of requirements of accreditation / certification institutions, or the desire of management to know the effectiveness and efficiency of the learning process, research or community service.

B. Determination of Scope and Area

The scope of AMI in upn "Veteran" environment in East Java includes all system requirements that affect the quality of service. System requirements include: quality assurance system documents, organizations, management commitments (responsibilities), and resources (human resources, infrastructure, euangan), and program activities.

The AMI area includes units, parts and/or units that become audit objects (Study Programs, Departments, Faculties, UPT, Institutions, and Bureaus). Therefore, in order for the AMI to be more thorough, detailed and in-depth and the resulting meeting can be more useful then before the AMI is done it needs to be determined the scope and area.

C. Determination of Auditor Team

The person in charge of AMI in this case the Institute for Learning Development and Quality Assurance (LP3M) UPN "Veteran" East Java first determines the auditor to carry out the AMI in a unit kerja to be audited. The determination of a auditor must be approved by three parties, namely the client (management), audited and the auditor himself. This is because AMI is not an activity to look for errors or shortcomings but rather an audit aimed at helping the audited in finding an improvement space, so that all three parties should be happy and not forced to carry out and accept the task.

Audit report is determined based on the same understanding on the criteria or booths used in the audit. In the International Internal Audit (IIA) standard, it is stated that internal quality auditors must be neutral (impartial), without prejudices (positive

thinking), and always avoid the possibility of conflicts of interest. The objectivity of internal quality auditors is considered constrained if the auditor performs ANMI on activities that have been his responsibility at a previous time.

Internal quality auditors must have the competence, knowledge, and skills needed in carrying out their duties and responsibilities. Competence and knowledge are proven by certificates while skills are proven by experience (frequency) in conducting AMIs. Personels who will be assigned in the implementation of AMI must have attended the AMI training organized by LP3M UPN "Veteran" East Java and declared graduated. The implementation of AMI in UPN "Veteran" East Java is conducted based on the prevailing rules and regulations.

D. Determination of Schedule and Place

The schedule of implementation of the AMI is determined based on the AMI policy that has been set for example by following a predetermined cycle or based on special needs determined by the leadership. However, the audit schedule must be an agreement to three parties, namely the client (management), teraudit, and auditor. It is not allowed that the schedule of audit implementation is only determined by the client or auditor with the aim that the audit can reveal what is happening in fact. This is done because audits are not investigations, interrogations or investigations. The length of time the AMI is determined based on the number of documents to be examined and clarified and the parties to be met or interviewed. AMI organized by LP3M UPN "Veteran" East Java is designed within two days with details of one day of document audit and one day of field audit or it could be more.

AMI place is pursued and should be a comfortable place to read, write and conduct interviews. Document audits and field audits can be in one room or can also be in a separate room. In principle can meet the requirements that have been set.

E. Document Preparation

Some administrative requirements and documents need to be prepared before the implementation of the AMI. The documents in question include:

- a. Surat Tugas to carry out an audit from the Chairman of LP3M UPN "Veteran" East Java to the appointed auditor.
- b. All documents in accordance with the scope of the audit must be prepared by the audited and sent to LP3M.

- c. Audit work program document which is an agreement to the three parties.
- d. Proof of receipt of audit material documents.
- e. Results of monitoring and evaluation for the scope of AMI: 24 National Standards of Higher Education and 12 Standards of Higher Education UPN "Veteran" East Java.
- f. Quality Goals, Quality Target Report, and Risk Control (Risk Table for AMI scope: Quality Management System (SMM) ISO 9001:2015.
- g. Study Program Performance Report (LKPS) and Self Evaluation Report (LED) for AMI scope: 9 (nine) Study Program Accreditation Criteria (APS);

Good AMI planning is basically all the requirements of the AMI which includes: policies and objectives, scope and area, auditors, time and place, and the necessary documents have been prepared and agreed. If all the planning has been carried out properly then the implementation of AMI can be started.

CHAPTER V

IMPLEMENTATION OF AMI

5.1. Implementation of AMI

AMI is carried out by verifying the conformity between implementing with higher education standards in academic fields that have been established by UPN "Veteran" East Java, including [1] 24 National Standards of Higher Education and 12 Standards of Higher Education UPN "Veteran" East Java; [2] Quality Management System Clause (SMM) ISO 9001:2015; and [3] 9 (nine) Accreditation Criteria for both Study Program Accreditation (APS) and Higher Education Accreditation (APT). The implementation of AMI is intended in order to obtain recommendations for quality improvement space and ensure accountability based on good practices and findings or discrepancies between the implementation of *pt tri darma* and higher education standards that have been set. Auditors are tasked with matching conformity between all standards and implementation in units or sections. In the implementation of AMI, auditors should look directly at the process by conducting a field audit (*site visit*).

AMI in upn "Veteran" environment in East Java is routine according to the quality assurance cycle once a year or not routinely on the basis of assignment due to significant changes in the quality assurance system of organizations, services, processes, outputs. AMI that is not routine can also be done because of the need to follow up/ verify the request for correction action in the previous period. The implementation of AMI is led by a Program Person (PJP) AMI namely the Head of Quality Assurance Center LP3M UPN "Veteran" East Java. PJP-AMI is responsible for the process of AMI ranging from receiving AMI requests from clients to distributing AMI reports.

5.2. Implementation of Document Audit

5.2.1. Review of Self-Evaluation Results, Documents, and Records

Document/system audit is led by the head of the auditor team to audit documents in accordance with the scope of the audit set. This document includes documents containing standards and regulations, documents containing guidance on how to perform the process to meet standards and documents containing evidence of implementation and results. Document audits are conducted in the following ways:

- a. Check the availability and/or completeness of documents related to SPMI.
- b. Check the compliance and consistency of documents with the prevailing laws and regulations.
- c. Checking the implementation of The Higher Education Standard at the implementation stage in accordance with the set scope.
- d. Check the effectiveness of the process series in the fulfillment of standards.

In the audit documents the auditor team looks at the audited unit's self-evaluation documents so that it is known which parts need improvement. The weak or necessary part of the upgrade will be the material in verification on the audited unit. The final result of the document audit is a *checklist* that will be used in the visitation audit.

5.2.2. Checklisting

In audit documents each auditor prepares a number of questions from the documents examined. To equalize perception in terms of document adequacy, auditors will conduct material discussions on document audits. Discussions or meetings are used to determine the second step, namely compliance audit or field audit, especially in terms of time and place of field audit. Audit results documents / systems in the form of a list of questions / views containing things found in the documents that need to be deepened / verified during the second audit phase, namely compliance audit / visitation. The question list form can be developed according to the needs and dynamics that develop. Verification of the list of questions is done during visitation by marking each question with yes, meaning that the statement has the potential to be a finding, and not if evidence is found in the verification for the evidence. Manfaat list of questions or list of questions is as a guideline auditor team in the implementation of AMI visitation so that the AMI process remains in accordance with the planning.

Auditors in AMI visitation should develop these questions so that one question can develop into several questions.

5.3. Implementation of Field Audit /Visitation

Internal Quality Audit compliance is the second stage in the implementation of AMI. This step is done after the auditor team completes the document/system audit and the compliance audit schedule has been established and approved between the auditor and audited team. In relation to the compliance audit schedule, it must contain the units to be audited so that the unit can prepare the audit properly. The unit section can consist of unit leaders, lecturers, educational personnel, laboratory heads, students, up to alumni and alumni users, depending on the scope of the audit that has been determined.

The substance of field audit is to verify the potential findings that have been prepared on the checklist. If the AMI is implemented at the level of the study program then verification is ideally done to the study program leaders, lecturers, employees, students, graduates and alumni. Things that are deviations or potential irregularities found during verification are recorded as evidence of findings.

The stages of compliance audit are as follows:

1. The head of the auditor team introduces the entire team.
2. The head of the auditor team conveys the objectives of the audit and the scope of the audit.
3. The chairman of the auditor team submits the schedule of audit events to be approved by the audited.
4. The auditor team conducts an audit guided by the *checklist* that has been created at the time of document/system audit.
5. Each member of the auditor's team makes notes and potential findings of incompatibility i.e. everything that deviates from the standards and/or everything that has the potential to deviate.

After the verification process is complete, the auditor conducts an internal meeting. The meeting was used to formulate the findings that have been obtained by each auditor and determine the category of findings. The findings could be a mismatch

(KTS) and observation (OB). After the list of findings is compiled by the auditor, the findings are submitted to the audited in the closing meeting of the audit.

5.3.1. Review of Previous Audit Results

In an MI that is implemented according to the AMI cycle, in the second cycle AMI and so on, the first stage conducted by the auditor team is to verify the follow-up of AMI findings in the previous cycle. Auditors need to ensure the follow-up of previous AMI findings has been done well (*closed*). If it is found that the previous findings have not been followed up then the findings are rewritten into AMI findings with a heavier category of findings for example from OB to KTS.

5.3.2. Interviewing Techniques

In digging for information about the suitability of the implementation of standards with established standards, auditors can, using closed questions and open questions. Closed questions are used if the auditor wants to get certainty of an activity has been carried out or the certainty of a procedure carried out. Open questions are used to obtain more information about a process or activity to determine the effectiveness of the activity.

In digging up information about the availability of standard implementation with established standards, auditors can use closed-door questions and open questions. Closed questions are used if the auditor wants to get certainty of an activity has been carried out or the certainty of a procedure carried out. Open questions are used to obtain more information about a process or activity to determine the effectiveness of the activity.

If the question is found to be difficult to understand by the audited, then the question can be repeated in simpler language. In order for the audit process to be more orderly and effective, questions should be asked at one time. The team of auditors can develop questions into several questions for deepening in order to find the root of the problem. Some keywords such as: why, where, when, what, who, and how can be used to initiate the question.

5.3.3. Search Techniques

Root-of-the-issue searches can be performed by examining each functional area of the organization to see the feasibility and application of quality assurance system

requirements. Auditors can move from the input side to the series of process activities and outputs or vice versa, auditors can work from the output side backwards to the inputs or vice versa from input to output. In other words, to get the root cause of the discrepancy, auditors need to explore the cause of the discrepancy. Auditors can search from the front and search from behind. The substance of the search is to examine the functional areas of the organization that actively contribute to the quality of a particular activity or to the fulfillment of a quality requirement. Based on a specific finding, auditors feed information and delve deeper into a particular symptom or pattern. To get the root of the problem, then in addition to the input-process-output approach as mentioned earlier, a cause-and-effect approach can also be developed. Thus, the occurrence of discrepancies can be traced to the cause.

5.3.4. Collection of Audit Evidence

The collection of audit evidence is done by digging information on managers, students, educational personnel, users, and graduates in accordance with the scope of the audit. In gathering evidence, the following should be done by auditors:

- a. Check the adequacy of internal control mechanisms to ensure that the objectives of universities can be achieved effectively.
- B. Check the effectiveness of internal control functions through:
 - 1) Examination of the established system to ensure the association with policies, plans, procedures, legal provisions, and other provisions and regulations that may have a detrimental impact.
 - 2) Check the correctness and integrity of the information to ensure that the information is accurate, timely, and useful for achieving the goals that have been set.
 - 3) Examination of procedures used to ensure the availability of resources.
 - 4) Inspection of efficiency and utilization of resources.
- c. Check the performance of the unit to ensure the achievement of the set objectives. In this relationship, AMI should be directed to know if the activities have been carried out in an orderly manner and in accordance with applicable regulations with due regard to effectiveness and efficiency.

- d. Conduct an examination of the specific activities of a work unit. These special activities can cover all aspects and elements so that the results are able to support optimal analysis in helping the decision-making process by the leadership.

5.3.5. Formulation of Findings

One of the important stages of AMI activities is to formulate audit findings in a written statement. Auditors need discussion time to draft a statement of findings. For the finding statement to be easy to understand, the following needs to be avoided for example: not straightforward, unfocused, too long, or too short, and double meaning so that it is interpreted differently by different readers. Whereas the statement of AMI findings should be easily understood and give similar meaning to every reader. Therefore, it takes skill in composing the statement. Writing audit findings is usually not once so, it takes several times improvement so that it is in accordance with the intended by the auditor.

The findings should be formulated in such a way that it is easily audited in conducting follow-up. AMI findings are anything that deviates or has the potential to deviate against standards and/or anything that potentially affects the quality of products/ services. The audit findings are not findings about individuals but about systems that need to be improved. Thus, the findings will show the audited about the certainty of some quality requirements that have not been met. Good findings directly indicate a discrepancy for example, there is no system that can ensure the implementation of the exam in accordance with the targeted *learning outcome*. Statements and categories of audit findings before being submitted to the audited parties should be discussed and approved by all members of the Auditor Team.

One approach of writing audit finding statements can be formulated by following the PLOR formula.

- *Problem* (problem found);
- *Location* (location found problem);
- *Objective* (evidence of findings);and
- *Reference* (underlying document).

By using PLOR formulation, auditors are expected to be able to prepare a more assertive statement of audit findings. The order of the audit findings statement does

not necessarily have to be preceded by the word indicating *Problem*, it can be as the beginning of the sentence starting with the word indicating *Reference* or *Location*.

The following are two examples of audit finding statements using the PLOR Formula.

1. There is a discrepancy between the Learning Process Standards and the fact that the Program Stuin "X" has been confirmed during a compliance audit from the study programmes coordinator stating that The Study Programmes "X" has not fully implemented the Learning Process standards. In the statement of audit findings No. 1, the elements of PLOR can be explained as follows. Q: There is a discrepancy between the Learning Process Standards and the existing reality. L: di ProgramStuin "X". O: Has been confirmed during a compliance audit from iCoordinator Program Stuin which states that Program Stuin "X" has not implemented the standard of Learning OSES PRin full. R: Learning process standards.
2. Found differences in statements about the minimum number of face-to-face lecturers, namely written as much as 14 times a semester in the Academic Guidelines Faculty "X" in Program Stuin "Y"; with the provisions in Permendikbud No. 3/2020 concerning SN Dikti Article 16 number (2) which states the time of the process of effective imprisonment for at least 16 weeks including midterm exams and final semester exams, which are recognized by the audit. In the statement of audit findings No. 1, unsur PLOR can be explained as follows. Q: There are differences in statements regarding the minimum number of lecturers. L: di Faculty "X" in Program Stuin "Y". O: Academic guidelines Faculty "X" in Program Stuin "Y" recognized audited. R: Permendikbud No. 3/2020 on SN Dikti Article 16 number (2).

5.3.6. Closing Meeting

The chairman of the auditor team leads a meeting of the auditor team to obtain the final formulation of the AMI findings list. The Chairman and members of the auditor team held a closing meeting of the audited AMI to discuss the findings of the AMI to be agreed on both the substance and the statement of findings. Once there is an agreement the chairman of the auditor and audited team jointly signs a list of audit findings.

Finally, the chairman of the auditor team officially closed the AMI event and the auditor team made an AMI report to be submitted to PJP-AMI/client who assigned the AMI in this case the Head of quality assurance center of LP3M UPN "Veteran" East Java.

For example, for AMIs conducted in the Study Program, the closing meeting of the AMI is held to determine whether the findings obtained by the auditor are approved or not approved by the Study Program Coordinator and its ranks. Study Program Coordinators can verify, question, or refute the findings. The agreed findings are prepared in the audit report along with an agreement on the timing of the repairs and signed by the team leader as well as *the auditee* as audited. Thus the AMI activities are completed and the auditor team ends the series of AMI activities in the cycle. The Study Program Coordinator and the Study Program staff can immediately conduct a coordination meeting to plan corrective actions on the audit findings.

CHAPTER VI

AMI RESULTS REPORT

Preparing the AMI Report is a follow-up activity after the Auditor Team has completed the audit activities. The AMI report is basically an audit findings report. This report is prepared in such a way based on the results of Document Audit and Visitation Audit activities. AMI report becomes important, because it will be used as the basis for policy determination and the preparation of the next plan. Therefore, as a form of accountability from the Auditor Team, the AMI Report must be prepared properly. Some criteria for submitting reports that need to be considered in order for the AMI Report to be optimal, including: the contents of the report must be written completely, supported by facts and data that are accurate and objective. On the other hand, presentation as much as possible using language that is straightforward, clear, precise, systematic, and interesting.

6.1. Types and Structure of AMI Report Writing

Auditors can compile AMI Reports according to the type of report. If the report is temporary and will be refined again, then the report can be created in the form of a form that is by filling in the blanks that have been prepared. As for the final report, it is arranged in the form of a manuscript or book that is usually compiled like a paper. In scripted reports, the material can be divided into several topics and sub-topics using longer, more complete text. The temporary report writing structure is more concise with a simpler writing structure. Reports like these are used to meet information needs faster and can be completed immediately in the field.

Ami reports both temporary and complete must contain the following.

1. Audited identities (names and audited institutions) ;
2. Identity of the auditor (name of lead auditor chairman and member of the Auditor Team);
3. Purpose of audit;
4. Scope of audit;

5. Audit area;
6. Documents received;
7. Date of audit;
8. List of audit findings: statement of audit findings, categories of audit findings, and references;
9. Conclusion of audit; and
10. Audit attachment.

Meanwhile, a more complete report writing structure is used to compile the final report. The writing structure can be created as follows:

1. Title Page;
2. Identity / Authentication Page;
3. Preface;
4. Table of Contents;
5. Introduction, which contains Background, Purpose, Scope, Audit Area, etc;
6. Content Section, which contains the main matters concerning the audit findings and/or the essence of the discussion of the report as well as the submission of the auditor's views on matters related to the report;
7. Closing containing Conclusions and Suggestions.

The full report or final report is a development of the interim report, after both parties are audited and the auditor agrees with the results and categories of audit findings. Furthermore, if both parties have agreed, they must put a signature on the column provided, whether it is pada Provisional Report or on the Final Report.

6.2. Making Correction Action Report

If between the audited and the auditor has agreed with the audit findings made by the Auditor Team, the auditor can compile and submit a request for correction action (PTK). PTK must be attached to the AMI Report. PTK made each individual findings. For example, if there are 3 (three) findings, it is necessary to make 3 (three) attachments of PTK. On each sheet of ptk, in addition to written the identity of audited and auditors, repeated to write the description and category of audit findings. Statements and categories of findings are filled out by a team of auditors and signed, and under it is written a correction action plan filled out by the audited and signed. At

the end of this PTK Attachment can be created one more column for the Correction Action Effectiveness Review room that will be filled by the auditor at the next audit stage.

The Review of The Effectiveness of Corrective Actions will be filled by the participating auditors, or by the monitoring team set by LP3M UPN "Veteran" East Java to ascertain whether the corrective actions made by the audited have been followed up. In the AMI in accordance with the SPMI cycle this effectiveness review is ensured at the initial time the auditor initiates the AMI. If the corrective action that was promised is not done, then the status or category of the same audit findings can be raised, for example from the observation category (OB) to a discrepancy (KTS).