QUALITY ASSURANCE INSTITUTE

WALISONGO STATE ISLAMIC UNIVERSITY SEMARANG

INTERNAL QUALITY AUDIT GUIDELINES

ACCREDITED UNGGUL (EXCELLENT) by BAN-PT

2025

WALISONGO STATE ISLAMIC UNIVERSITY SEMARANG

GUIDE

AUDIT MUTU INTERNAL

QUALITY ASSURANCE INSTITUTE (LPM) UIN WALISONGO SEMARANG
YEAR 2025

DECISION OF THE RECTOR OF UIN WALISONGO SEMARANG

Number 095 of 2025

ABOUT

INTERNAL QUALITY AUDIT GUIDELINES OF UIN WALISONGO SEMARANG 2020

BY THE GRACE OF GOD ALMIGHTY, THE RECTOR OF UIN WALISONGO SEMARANG

Weigh :

a. That in the context of implementing the Internal Quality Assurance System and to evaluate the achievement of the quality of education at UIN Walisongo Semarang, it is necessary to prepare the 2025 Internal Quality Audit Guidelines for UIN Walisongo Semarang;

b. That Based on the considerations as referred to in letter a, it is necessary to stipulate the Decree of the Chancellor of UIN Walisongo Semarang concerning the Internal Quality Audit Guidelines for UIN Walisongo Semarang in 2025.

Remembering :

1. Law Number 20 of 2003 concerning National Education.
2. Law Number 14 of 2005 concerning Teachers and Lecturers.
3. Law Number 12 of 2012 concerning Higher Education.
4. Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education Institutions.
5. Regulation of the Minister of Religion of the Republic of Indonesia Number 54 of 2015 concerning the Organization and Work Procedures of Walisongo Islamic University Semarang.
6. Regulation of the Minister of Religion of the Republic of Indonesia Number 57 of 2015 concerning the Statutes of UIN Walisongo Semarang.
7. Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 53 of 2023 concerning Quality Assurance of Higher Education.
8. Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 55 of 2017 concerning Teacher Education Standards.
9. Strategic Plan of Walisongo State Islamic University Semarang 2025-2029.
10. Rector's Decree Number 089 of 2025 concerning the SPMI Policy of UIN Walisongo Semarang in 2025.
11. Rector's Decree Number 090 of 2025 concerning the SPMI Standards of UIN Walisongo Semarang in 2025.
12. Rector's Decree Number 091 of 2025 concerning Guidelines for Implementing the PPEPP Cycle at UIN Walisongo Semarang in 2025.
13. Rector's Decree Number 092 of 2025 concerning Procedures for Documenting SPMI UIN Walisongo Semarang in 2025.

14. Rector's Decree Number 094 of 2024 concerning Internal Quality Audit Instruments for 2025.

DECIDE

Setting	:	Decision of the Chancellor of UIN Walisongo Semarang regarding the Internal Quality Audit Guidelines for UIN Walisongo Semarang in 2025
First	:	Establishing the Internal Quality Audit Guidelines for UIN Walisongo Semarang in 2025 as stated in the Internal Quality Audit Guidelines for UIN Walisongo Semarang in 2025
Second	:	With the ratification of the Internal Quality Audit Guidelines at UIN Walisongo Semarang, the old Internal Quality Audit guidelines are declared invalid.
Third	:	This decision is effective from the date of stipulation, with the provision that if at a later date it turns out that there is an error in this decision, it will be corrected accordingly.

Established in: Semarang
On Date: February 10, 2025

REKTOR,

NIZAR

Copy:
Director General of Islamic Education, Ministry of Religion of the Republic of Indonesia
Director of Islamic Higher Education, Ministry of Religion of the Republic of Indonesia

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Foreword

Praise be to Allah SWT for His guidance so that the drafting team can complete the UIN Walisongo Semarang internal quality audit guidebook. We always ask Allah SWT for blessings and greetings, may they always be bestowed upon the Prophet Muhammad SAW, who is our role model in all aspects of life.

This book is an Internal Quality Audit Guideline that has been aligned with AMI compiled by the managers of the Quality Assurance Institutions/Centers of 42 UIN/IAIN/STAIN throughout Indonesia, Regulation of the Minister of Education, Culture, Research, and Technology (Permendikbudristek) Number 53 of 2023 concerning Quality Assurance of Higher Education is a regulation that regulates standards and quality assurance systems for higher education in Indonesia. Amendments to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020, Regulation of the Minister of Research, Technology, and Higher Education Number 44 of 2015 and Regulation of the Minister of Research, Technology, and Higher Education Number 50 of 2018 concerning National Standards for Higher Education; Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 4 of 2020 concerning Changes in State Universities to Legal Entity Universities.

These guidelines are intended to ensure the quality assurance cycle, including the establishment and implementation of all nationally applicable quality standards, runs smoothly. The next stage after implementation is evaluation. This evaluation can take the form of monitoring, evaluation, and follow-up.

and audit. Internal Quality Audit (AMI) is a systematic, independent, and documented testing process to ensure that activities at UIN Walisongo Semarang are carried out according to procedures and that the results meet the standards for achieving the institution's goals. Therefore, AMI is a very strategic stage in developing higher education quality, especially for continuous quality improvement.

In general, this book describes the procedures for auditing the quality of UIN Walisongo Semarang, including audit principles, audit program management, and conducting management system audits. This guideline also regulates the evaluation of the competency of individuals involved in the audit process, audit ethics, including those who manage the audit program, auditors, and audit teams. Hopefully, the UIN Walisongo Semarang Internal Quality Audit Guidelines can be used as a guide for auditing at UIN Walisongo Semarang. Thank you.

Peace be upon you,

Semarang, January 2025

Drafting team

CHAPTER I: INTRODUCTION

Description:

This chapter discusses the background of internal quality audits, the legal basis of AMI and the systematics of AMI guidelines.

1.1 Background of Internal Quality Audit

Quality assurance in higher education is a very important program to be implemented by every university. The implementation of the internal quality assurance system (SPMI) is a determinant of improving the quality of higher education in line with Law Number 20 of 2003 concerning the national education system. Law Number 12 of 2012 in Article 52 explains that Quality Assurance is a systemic activity to improve the quality of higher education in a planned and sustainable manner. Regulation of the Minister of Education, Culture, Research, and Technology (Permendikbudristek) Number 53 of 2023 concerning Quality Assurance in Higher Education regulates the Quality Assurance System of Higher Education (SPM Dikti) in Indonesia. SPM Dikti consists of two main components (1)**Internal Quality Assurance System (SPMI)**, implemented independently by universities to control and improve the quality of education in a sustainable manner; (2)**External Quality Assurance System (SPME), d**This is done through accreditation by the National Accreditation Board for Higher Education (BAN-PT) or the Independent Accreditation Institution (LAM) to assess and ensure the quality of higher education institutions and study programs.

The quality of UIN Walisongo Semarang is the level of conformity between the implementation of higher education and the standards set by the university, namely UIN Walisongo. To determine this conformity, an Internal Quality Audit is conducted, which is an activity to improve the quality of higher education, especially quality in a sustainable manner, the process of which is through systematic, independent, and documented assessment. Internal Quality Audits can be said to be a self-evaluation and a form of preparation for evaluation by external parties such as BAN-PT and other accreditation bodies. Therefore, self-evaluations need to be prepared with the correct stages and adequate analysis to produce targeted recommendations for quality improvement.

Internal Quality Audit is conducted as a responsibility for continuous internal quality assurance towards the achievement of SPMI UIN Walisongo Semarang. In addition, AMI is conducted as a form of preparation for the External Quality Assurance System (SPME) by BAN-PT in a period of 5 (five) years, as well as an effort to optimally improve each component of non-conformity. It is expected that the results of the SPMI internal quality audit can be an effective input to determine the implementation of National Education Standards and to carry out continuous quality improvement of the National Higher Education Standards in academic units of UIN Walisongo Semarang.

The importance of higher education quality audits is to determine the level of conformity between the implementation of higher education and the Higher Education Standards, which consist of the National Standards for Higher Education and the Higher Education Standards established by UIN Walisongo Semarang. The quality of higher education needs to be maintained continuously, because it concerns the quality of the implementation of higher education in a planned and sustainable manner. Therefore, the implementation of quality assurance must be based on the existence of documents, namely academic documents and quality documents. Academic documents are plans or standards that contain directions/policies, vision-mission, standards for education, research, and community service, as well as academic regulations. Meanwhile, quality documents are instruments to achieve and meet the established standards. Quality documents consist of quality manuals, procedure manuals, work instructions, supporting documents, and forms. To ensure that the established standards are implemented, met, evaluated, and improved, monitoring and evaluation, self-evaluation, and internal audits are required.

The Internal Quality Audit of UIN Walisongo Semarang was held with the aim of improving the performance of the institution so that it can provide educational services to its users. The implementation of a periodic Internal Quality Audit will provide a good picture of the development and changes at each stage in higher education in a systematic and cohesive manner. In general, what is meant by quality assurance is the process of determining and fulfilling management standards consistently and

continuously, so that for the implementation of the Internal Quality Audit, a guidebook for implementing the SPMI Internal Quality Audit for higher education is needed which is carried out every year.

In its implementation, before conducting AMI, each university is advised to establish an AMI policy that contains several aspects including: objectives, targets, scope of activities to be audited, work units to be audited, auditors, audit implementation methods, audit instruments, audit time and schedule, and reporting and follow-up of audit results. Quality improvement will be more perfect if, before conducting AMI, documents are prepared by the audited party or*auditee,*The AMI is then conducted through stages determined by the university, coordinated by the quality assurance unit. The AMI process involves two stages: document audit and visitation audit. The AMI results are used to determine steps to improve the implementation of the SPMI, which are formulated in the Management Review Meeting (RTM).

The AMI report is the main material in formulating steps to improve the standards contained in the SPMI, therefore the form of the AMI report at each university can be developed according to needs, but in preparing the AMI report it must be systematic so that it is easy to understand by the audited party for improvements and even increases in the next AMI period.

1.2 Legal Basis of AMI

The legal basis for implementing the Internal Quality Audit (AMI) at UIN Walisongo Semarang is as follows:

1. Law Number 20 of 2003 concerning National Education.
2. Law Number 14 of 2005 concerning Teachers and Lecturers.
3. Law Number 12 of 2012 concerning Higher Education.
4. Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education Institutions.
5. Regulation of the Minister of Religion of the Republic of Indonesia Number 54 of 2015 concerning the Organization and Work Procedures of Walisongo Islamic University Semarang.
6. Regulation of the Minister of Religion of the Republic of Indonesia Number 57 of 2015 concerning the Statutes of UIN Walisongo Semarang.
7. Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 53 of 2023 concerning Quality Assurance of Higher Education.
8. Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 55 of 2017 concerning Teacher Education Standards.
9. Strategic Plan of Walisongo State Islamic University Semarang 2025-2029.
10. Rector's Decree Number 089 of 2025 concerning the SPMI Policy of UIN Walisongo Semarang in 2025.
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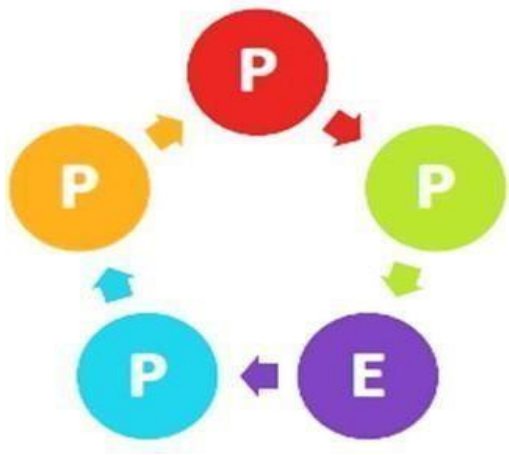
12. Rector's Decree Number 091 of 2025 concerning Guidelines for Implementing the PPEPP Cycle at UIN Walisongo Semarang in 2025.
13. Rector's Decree Number 092 of 2025 concerning Procedures for Documenting SPMI UIN Walisongo Semarang in 2025.
14. Rector's Decree Number 094 of 2024 concerning Internal Quality Audit Instruments for 2025.

1.3 AMI Guidelines Systematics

To make it easier to understand these guidelines, the systematic flow of thought and activities can be seen in the following image.

Figure 1.1 Systematics of AMI Guidelines



1. **P = Standard Setting**
2. **P = Standard Implementation**
3. **E = Standard Evaluation**
4. P = Standard Control
5. P = Standard Improvement

CHAPTER II: INTERNAL QUALITY AUDIT

Description:

This chapter discusses the meaning of internal quality audit (AMI), the objectives of internal quality audit (AMI), the benefits of internal quality audit (AMI), the objectives of internal quality audit (AMI), job descriptions in audits, internal quality audits in the PPEPP SPMI cycle.

2.1 Understanding Internal Quality Audit (AMI)

An Internal Quality Audit (AMI) can generally be understood as a systematic, independent, and documented testing/examination process. This ensures that activities at a higher education institution comply with the procedures and quality standards established by the institution. These quality standards include the basic (minimum) National Higher Education Standards and specific (additional) standards held by UIN Walisongo Semarang.

AMI is not basically an assessment (*assessment*), but rather to verify the conformity between the planning of an activity or program and its implementation in the field. In this case, AMI aims to measure the level of conformity of the organization's internal activity implementation with established quality standards. This conformity measurement relates to regulations, procedures, and work instructions to improve institutional quality and reduce the risk of standards not being met and/or quality degradation.

Substantively, there are several important elements in AMI activities, including accountability, objectivity, and independence. Accountability means that audit activities must be able to...

be held accountable both legally and morally. Objectivity means that audit activities must be conducted honestly and objectively without any manipulation. Independence, on the other hand, means that audit activities must be free from vested interests or intervention by parties that could bias the audit results and render them non-objective.

Based on the explanation above, in short it can be explained that an audit is a series of activities that are carried out systematically, independently and documented to obtain audit evidence.*(audit evidence)* and evaluate it objectively to determine the extent to which the audit criteria are met. UIN Walisongo Semarang has implemented a quality management system and internal quality audits, which are mandatory activities that must be carried out by the institution, because in the PPEPP cycle, AMI plays a crucial role in part E of the cycle.

2.2 Objectives of Internal Quality Audit (AMI)

In general, the objective of the Internal Quality Audit (AMI) is to verify the conformity between the implementation and the PTKIN higher education standards so that recommendations can be produced for improving quality and ensuring accountability based on good practices and findings or discrepancies between the implementation of higher education and existing higher education standards.

Specifically, there are several objectives of Internal Quality Audit (AMI) that must be achieved, namely:

1. Ensuring that the Internal Quality Assurance System (SPMI) at UIN Walisongo Semarang meets standards and regulations. At a minimum, the SPMI should serve as the initial National Higher Education Standards, with additional standards to be added according to the specific circumstances of each university.

2. Ensuring the implementation of the Internal Quality Assurance System (SPMI) at UIN Walisongo Semarang is in accordance with standards/targets/goals. AMI is an independent, objective, systematically planned activity based on a series of evidence to ensure that the goals and objectives of a predetermined unit or program have been met.
3. Evaluating the effectiveness of the Internal Quality Assurance System (IQAS) implementation at UIN Walisongo Semarang. The IQAS is conducted by a peer group on units, institutions, and/or programs or activities by examining or investigating procedures, processes, or mechanisms. The audit activity also involves checking, matching, and verifying the effectiveness of the established quality assurance system.
4. Identifying opportunities for improvement in the Internal Quality Assurance System (SPMI) at UIN Walisongo Semarang. Through reviewing existing evidence, AMI is conducted to ensure that the management system implemented by the audited institution complies with established standards and does not conflict with applicable laws and regulations.
5. Assisting institutions/study programs of UIN Walisongo Semarang in facing accreditation or external quality audits, both on a national scale (BAN PT) and internationally.

2.3 Benefits of Internal Quality Audit (AMI)

Internal Quality Audit (AMI) is an important part of the quality improvement framework (*quality improvement*) from an organization that produces services or services to*stakeholdersnew,*This section is the core of the Internal Quality Assurance System (SPMI). Therefore, the SPMI built by UIN Walisongo Semarang will not run optimally if AMI is not implemented properly, this is because

AMI results are the main parameters for carrying out*control* And *improvement* of a set quality standard. Therefore, AMI must provide significant benefits in accelerating institutional performance in both academic and non-academic areas.

The benefits of AMI are obtained based on the results of monitoring and evaluation of audit procedures, assessments and evaluations carried out periodically to ensure that every plan that has been determined is in accordance with the implementation based on its parameters. so that ultimately the causes of the discrepancy can be minimized.The benefits of AMI can be categorized into two parts, namely benefits for managers/leaders and benefits for institutions.

The direct benefits of AMI for the management/leadership of UIN Walisongo Semarang are:

1. The leadership of UIN Walisongo Semarang does not experience difficulties in running the organization because the information needed for strategic decision-making is available.
2. The leadership no longer directly supervises the management of quality management in higher education, because the control implemented runs continuously (*continuous improvement*). Thus, the internal and external control of the university can run in accordance with the vision and mission of UIN Walisongo Semarang.
3. The leadership receives recommendations for improving the quality of higher education. These recommendations enable the leadership/managers to develop various programs to achieve the vision of UIN Walisongo Semarang. Therefore, the AMI (Academic Assessment) is one step to determine whether standards align with the implementation of various aspects established within the AMI framework, including:

a) Consistency of curriculum and syllabus description with educational objectives and expected graduate competencies (Learning Outcomes).
b) Consistency of planning, implementation, and evaluation of the learning process towards achieving the curriculum and syllabus
c) Compliance of planning, implementation, and evaluation of the learning process with the study program's procedure manual and work instructions.
d) Adequate provision of facilities and infrastructure and resources for learning, research and/or community service.
e) Consistency in planning, implementation, evaluation of research and community service and collaboration.

The direct benefits of AMI to institutions are:

1. Assisting organizations in achieving their goals by evaluating and encouraging improvement through the process of:
2. Verifying the objectives of UIN Walisongo Semarang, the higher education standards set by UIN Walisongo Semarang and the values that have been set with their implementation in accordance with regulations;
3. Monitoring the conformity of the achievement of objectives/implementation with standards;
4. Ensure accountability for the implementation of standards;
5. Finding room for improvement in order to reduce the risks of Higher Education: Quality Risk, Legal Risk, Financial Risk, Strategic Risk, Compliance Risk, Operational Risk, Reputation Risk
6. Provides a measure of the institution's performance results in relation to the services provided to*stakeholders*. So, it can be ensuredprovision of adequate and controlled services and*continous improvement.*

2.4 Internal Quality Audit (AMI) Objectives

Based on the benefits that can be provided by implementing good and professional AMI, the main objectives of AMI are:

1. The formation of a reliable and trustworthy organizational governance system (*Good University Governance*);
2. Achieving and exceeding every quality standard that has been set, both academic and non-academic quality standards, continuously (*continous improvement*);
3. Creating a culture of quality in every academic community activity at UIN Walisongo Semarang;
4. Accelerated fulfillment of higher education accreditation indicators, both national and international;
5. The formation of a structured framework for the maximum achievement of the VISION and MISSION of UIN Walisongo;
6. Establishing the preparation of work programs and financing that are right on target;
7. The formation of reliable and progressive study programs and units;
8. Achieving recognition of higher education institutions at regional and global levels.

2.5 Job Description in Audit

Specifically, the division of tasks in audit work can be explained as follows:

1. The Audit Team Leader is responsible for:

a) Planning the audit, arranging work tools for team members and directing the audit team;
b) Create an audit schedule agreed upon by the auditee;
c) Immediately report any discrepancies and obstacles encountered in carrying out the audit to the Head of the Audit and Quality Control Center at LPM.
d) Reporting audit results to the leadership (Head of LPM)

2. **Auditor on duty**:

a) Review the completeness of applicable academic quality documents (system audit);
b) Explore and analyze relevant evidence in order to conclude the implementation of the audited quality system;
c) Studying indications that may affect the audit results or may require further audit;
d) On moment activity consultation can answer questions about:
   a. Procedures, documents or other information that describe or support the elements of the quality system that are required, known, available, understood and used by the auditee;
   b. All documents and other information used to describe the quality system that is adequate to achieve the quality objectives.

3. **Auditee on duty**:

a) Inform the person in charge of the work unit to be audited about the objectives and scope of the audit;
b) Agree on the audit schedule offered by the Audit Team;
c) Appoint staff to accompany the Audit Team;
d) Agree on the scope of the audit;
e) Provide the documents and space required by the Audit Team to ensure the effectiveness and efficiency of the audit process;
f) Provide access to facilities and material evidence requested by the auditor;
g) Carrying out synergistic cooperation with auditors so that audit objectives are achieved, receiving audit results reports through the Head of Department/Head of Study Program/Head of Center/Head of Unit;
h) Determine and take the initiative to implement corrective actions based on audit reports.

2.6 Internal Quality Audit in the PPEPP SPMI Cycle

The implementation of the Internal Quality Assurance System (IQAS) in higher education is a key parameter for assessing the quality of each dimension of activities in achieving the institution's vision and mission. However, these parameters must be continuously and continuously measured through appropriate and systematic evaluation methods. This evaluation process is outlined in the SPMI implementation process, based on Minister of Education and Culture Regulation No. 53 of 2023 concerning the Higher Education Quality Assurance System, through its cycle known as PPEPP (Determination, Implementation, Evaluation, Control, and Improvement).

The measurement states that the quality of higher education is the level of conformity between the implementation of higher education and higher education standards, both those contained in the National Higher Education Standards (SN Dikti) and additional standards set by each university. The primary tool for assessing this level of conformity is through evaluation of the implementation of higher education standards. Therefore, due to the importance of this evaluation activity in the process*quality improvement* which is part of the PPEPP cycle (determination, implementation, evaluation, control, and improvement of higher education standards). The evaluation is specifically carried out using the Internal Quality Audit (AMI) mechanism, as**The implementation of the PPEPP cycle is regulated in Article 67 paragraph (1) of the Minister of Education, Culture, Research, and Technology Regulation Number 53 of 2023, which states that SPMI is planned, implemented, evaluated, controlled, and developed by universities. In addition, Article 69 paragraph (1) emphasizes that universities are required to establish SPMI tools that include SPMI policies, guidelines for implementing the PPEPP cycle, quality standards or criteria, and procedures for documenting SPMI implementation.**. AMI's position is emphasized in**Regulation of the Minister of Education, Culture, Research, and Technology Number 53 of 2023**on Higher Education Quality Assurance. AMI is an integral part of the stages**Evaluation**in cycle**Determination, Implementation, Evaluation, Control, and Improvement (PPEPP)**Higher Education Standards.

The evaluation as referred to can be seen in the following image.

Figure 2.1 AMI's position in the PPEPP CYCLE

CHAPTER III: INTERNAL QUALITY AUDIT GOVERNANCE

Description:

This chapter discusses internal quality audit governance, especially matters concerning: auditor resources, auditor criteria and qualifications, AMI auditor recruitment mechanisms, auditor work structures, functions, positions, authorities and responsibilities of auditors, cross-PTKIN auditors and provisions, and auditor reward systems.

3.1 Auditor Resources

AMI auditors are individual lecturers who meet certain qualifications and are assessed as having adequate skills after undergoing a series of tests and are tasked with conducting audits on the performance of institutions, units and work devices providing educational services to users.

The LPM formulates criteria for prospective auditors and then sends a formal letter to the faculty requesting the submission of prospective auditors who meet the minimum established criteria. The LPM then conducts internal auditor training as part of the auditor recruitment screening process.

This internal auditor training is in principle aimed at improving understanding and skills in designing SPMI, preparing auditors to conduct AMI, and as*screening* To find auditors with high competence, commitment, and qualifications as auditors at UIN Walisongo Semarang. Several core materials relevant to audit requirements were presented in the audit training, namely, the National Higher Education Standards (SNPT), the Internal Quality Assurance Standards (SPMI) at UIN Walisongo Semarang, the competencies and ethics of auditing at UIN Walisongo Semarang, an introduction to audit instruments and implementation, and internal audit practices. This activity was preceded by*pre-test* before the training takes place and ends with*post-test* after the training is carried out to measure the success of the training and see improvements*out- put* from training.

Based on the training results, the LPM nominates qualified participants to be appointed as internal auditor candidates. Based on the LPM's proposals, the Rector appoints successful candidates as auditors within Walisongo State Islamic University (UIN) Semarang.

Based on the Rector/Chairman's Decree, the LPM assigns auditors to conduct audits of work units within UIN Walisongo Semarang. To carry out their duties and authorities, auditors are provided with the necessary facilities and work instruments.

3.2 Auditor Criteria and Qualifications

3.2.1. Auditor Criteria and Qualifications:

1. Permanent lecturer at Walisongo State Islamic University, Semarang
2. Minimum education of Masters degree
3. Declared to have passed the training as an AMI auditor
4. Have a minimum functional position of Lecturer
5. Have the ability to operate computers and information technology systems
6. Have good communication skills
7. Have the ability to perform audit methods and techniques
8. Able to be a leader (as*lead auditor*) and followers/subordinates (auditor members);
9. Have sufficient knowledge/insight into the area being audited;
10. Mastering audit techniques;

3.2.2 Auditor Characteristics:

1. Not biased towards the auditee;
2. Have knowledge of the assigned topics and if necessary can involve experts acceptable to the auditee;
3. familiarize yourself with the audit location.

3.2.3 Auditor's duties:

1. carry out audits independently and objectively in accordance with the AMI audit instrument and Audit Assignment Letter;
2. collect, verify, and analyze relevant audit evidence in order to conclude the implementation of the audited quality system.
3. determine the status or performance assessment of the auditee being audited;
4. studying indications that could affect the audit results that may require further auditing and reporting the audit results to the LPM;
5. carry out audit tasks in accordance with the auditor's code of ethics.
6. During the consultation activity, you can answer the following questions:

3.2.4 Audit team leader criteria:

The audit team leader is selected from among the auditors and by qualified auditors by considering the following criteria.

1. already working as an auditor;
2. show*interpersonal skill* the good one;
3. demonstrate the ability to communicate effectively, both orally and in writing;
4. have a high commitment to improving academic quality.
5. Have a minimum functional position of Senior Lecturer

3.3 AMI Auditor Recruitment Mechanism

The mechanism of the Higher Education SPM mandated by Law No. 12 of 2012 concerning Higher Education (UU Dikti) chapter III article 53 concerning the Quality Assurance System and further strengthened in Permendikbudristek No. 53 of 2023 which regulates the implementation of SPMI, accreditation, and quality control of higher education in Indonesia that the Higher Education SPM consists of; a) Internal Quality Assurance System (SPMI) by universities, and b) External Quality Assurance System (SPME) by the National Accreditation Board for Higher Education (BAN PT). Furthermore, the output of the implementation of SPMI is used by BAN-PT to determine the status and accredited ranking of universities or study programs. SPMI is implemented through Internal Quality Audit (AMI) and SPME through External Quality Audit (AME).

Confidence in the audit process and the ability to achieve objectives depend on the competence of the people involved in planning and implementation. Competence must be achieved through the ability to apply knowledge and skills acquired through education and training. Therefore, to ensure the implementation of SPM, the AMI auditor recruitment mechanism is carried out in accordance with the existing needs ratio. The auditor needs ratio is at least twice the number of institutions, units, and work devices targeted for audit or auditee. The number of auditors is relatively in accordance with the dynamics of the development of existing institutions, units, and work devices. The AMI auditor recruitment mechanism takes place in 3 (three) stages, namely:

1. Registration.

Registration for AMI auditors is open to all lecturers. Each lecturer has the same right to register as an AMI auditor. Exceptions apply to lecturers with additional leadership duties (Chancellor, Vice-Chancellor, Dean, or Vice-Dean). This registration stage also serves as the first administrative selection stage:

1. Permanent lecturer;
2. Minimum education of Masters;
3. Have the ability to operate computers and information technology systems;
4. Have good communication skills;
5. Have the ability to perform audit methods and techniques;
6. Have a certificate or letter of auditor training; and
7. Pass the test as an AMI auditor

2. Basic ability test

Auditor basic ability testintended to explore knowledge, skills and attitudes/behaviorwhich will be directed to assess the substance of the prospective auditor's understanding and capacity.

3. Psychological test

The third stage is carried out to trace*(tracking)* The psychological well-being of prospective AMI auditors can be assessed to ensure they successfully carry out their performance audit duties. At this stage, LPM may also involve external parties in the implementation.

After all stages of selection have been carried out, prospective auditors who meet the established criteria and qualifications are proposed by LPM to the Chancellor to be issued a Decree as an AMI auditor.

3.4 Auditor Work Structure

In implementing AMI, the audit team works professionally based on mechanisms to ensure that process input and output are met in accordance with the auditor's work structure. The auditor's work structure is as follows:

1. The auditor determines the AMI audit schedule planning which is the most important part of a good audit process because by having an available audit schedule the auditee can know when the audit will be carried out.
2. The auditor determines the AMI Process Planning. The first step in audit planning is to confirm with the auditee when the audit will be conducted, allowing the auditor and auditee to collaborate on determining the best timing.
3. Implementation of Internal Quality Audits: System Audit/Desk Evaluation and Visitation/Field Audit. System Audit/Desk Evaluation is an audit conducted on organizational system documents, quality assurance, and SPMI documents to ensure they meet established standard requirements. This audit

conducted by the audit team without the presence of the auditee with the aim of obtaining a list of questions. The Visitation/Field Audit is to check whether the standards that have been set out in the standard documents in the SPMI or that have been promised are met or not, one of which is by filling out the performance evaluation document. and checking/ensuring whether each SPMI document (e.g., SPMI manual or work instructions) has been implemented in an orderly and correct manner.

4. Creating an Audit Report. A closing meeting with the auditee is a must to ensure that the flow of information is smooth. The auditee will want to know if there are any weaknesses that need to be addressed, and also to know if there are any processes that can be improved.*Improve*This should be followed up with written records as soon as possible to provide the information in a more permanent format for follow-up. By identifying not only areas that are not in accordance with the process, but also positive areas and areas that have the potential for improvement,*improvement*, the auditee will get added value from the AMI results
5. Follow-up is a series of steps taken to improve or develop higher education systems, policies, or processes based on evaluation and quality control findings. Follow-up in PPEPP is corrective and preventive in nature and leads to continuous improvement.

3.5 Auditor's Functions, Position, Authority and Responsibilities

A. Auditor's Function and Position

Efforts made to assess the performance of institutions, units, and other work devices in relation to the compliance with the PPEPP that has been designed require audit activities to be carried out. Auditors have the following functions:

is crucial in this audit activity. Auditors function to maintain the quality assurance system in every unit within the university. Auditors must possess the competency, knowledge, and skills necessary to carry out their duties and responsibilities.

Auditors at universities have the position of individual lecturers who have certain qualifications and are assessed as having adequate skills after going through a series of tests and are tasked with conducting audits on the performance of institutions, units and work devices providing educational services to users.

B. Auditor's authority and responsibilities

In carrying out an audit, the Auditor has the authority to carry out the following:

1. Carrying out performance audits of institutions, units and work devices within the Higher Education environment;
2. Conducting evaluations of institutions, units and work devices of Higher Education Institutions as auditees in accordance with the applicable AMI instruments;
3. Communicate with auditees regarding the implementation of AMI during a certain period;
4. Determine the status or performance assessment of the auditee being audited; and
5. Provide notes, suggestions and recommendations to auditees and other relevant parties in order to improve performance in accordance with established regulations and operational standards.

It's best to have an odd number of auditors (3, 5, or 7) in each working group to handle the auditee. Therefore, the working group can be divided into a chairperson, secretary, and members. Each auditor's function has different responsibilities.

In general, auditors have the following responsibilities:

1. Implement AMI in accordance with applicable instruments;
2. Conduct document audits and field audits;
3. Coordinate the implementation of AMI with auditees and implementing agencies; and
4. Reporting the results of AMI implementation.

The principles that must be implemented by the Auditor in every audit activity are:

a) *Ethical conduct* (ethics of implementation)

b) *Fair presentation* (fair presentation)

c) *Due professional care* (pay attention to professional work methods)

Judging from the auditor's function in each work group, the auditor's responsibilities can be divided as follows:

Responsibilities of the Audit Team Leader:

1. Opening the Meeting to introduce the members of the audit team to the audited leadership;
2. Convey the audit objectives, scope and audit area
3. Assign tasks to team members
4. Convey summary method And procedure used in conducting audits
5. Emphasizing the formal relationship between the audit team and the auditee;
6. Confirming availability resource which is needed;
7. Confirming timetable meetings and audit closure;
8. Clarifying any unclear audit plans;
9. Leading audits;
10. Make final decisions on audit findings;
11. Submit audit files and Draft REK report (Executive summary and conclusion)
12. Closing the Meeting.

Responsibilities of the Auditor's secretary:

1. Ensure all audit administration documents are in place;
2. Record all findings/non-conformities according to the Audit focus;
3. Recording is done based on the administration form
4. Print the administrative documents in triplicate and sign them by the chief auditor and auditee.

Responsibilities of Auditor members:

1. Assisting the chief auditor in the audit process;
2. Assist in conducting audit-related document checks;
3. Assist in the interview process with administrators, students and lecturers;
4. Assist the Chief Auditor and Secretary in preparing Draft Executive Summary and Conclusion Reports

3.6 Cross-PTKIN Auditors and Provisions

Internal Quality Audits (AMI) at each university can be conducted by auditors from across PTKIN across Indonesia, provided they meet the established requirements and conditions. The following requirements must be met by auditors conducting audits across PTKIN:

1. Meet the Auditor criteria and qualifications
2. Must have obtained a National Auditor Identification Number;
3. Has had cooperation with PTKIN that will be audited; and
4. Implementing and enforcing the principles of Auditors, namely:
5. Integrity
6. Objectivity
7. Confidentiality
8. Competence
9. Independence

3.7 Auditor Reward System

For assignments, auditors are compensated with an honorarium in accordance with statutory regulations. The honorarium can be provided directly in the form of meetings outside of working hours or as part of the remuneration points calculation.

In order to motivate auditors to improve audit quality at UINWalisongo of Semarang, then the Awards Ceremony was held*Performance* AMI. The award is a form of appreciation and a mandate that this award is a good achievement as a form of assessment for both institutions and individuals. This award is held annually because it has many benefits, including encouraging and providing encouragement to other auditors to emulate those who have succeeded, to stimulate the morale of accreditation, and the quality of waiting universities to provide improvements and development of institutions and work units, as well as self-awareness if one day there is an audit, there is no need to worry because you are ready.

It is hoped that this award will encourage AMI Auditors to continuously improve their performance, integrity and commitment in carrying out their duties as Auditors entrusted by PTKIN.

CHAPTER IV: INTERNAL QUALITY AUDIT PLANNING

Description:

This chapter discusses the definition, formulation of policies, objectives, roles in AMI, determination of scope and area, details of audit planning, determination of the auditor team, determination of the schedule and place of document preparation.

The appendices related to this chapter are:

1. Appendix 1: Annual Internal Quality Audit Plan
2. Appendix 2: SOP for AMI Activities
3. Appendix 3: Internal Quality Audit Implementation Schedule
4. Attachment 4: Decree on the Appointment of Auditors and Auditees

4.1 Understanding

Internal quality audit is essentially one of the assessment methods, in order to obtain information about improving the quality of higher education management. The main activities of Internal Quality Audit are: "... a systematic, independent, and documented testing process to ensure that the implementation of activities in higher education is in accordance with procedures and that the results are in accordance with standards to achieve the institution's goals. testing process".

Assessment activities within the scope of Internal Quality Audits carried out in higher education require careful planning, so that the audit process can run according to established procedures, run transparently, and produce audit reports that are able to provide a complete picture of institutional quality.

In addition, in ISO 19011:2018*Guidelines for Auditing Management System* It is stated that the audit team leader must adopt a risk-based approach to planning the audit based on the information in the audit program and documented information provided by the auditee. Audit planning must consider the risks of the audit activities. Planning must facilitate scheduling and

efficient coordination of audit activities to achieve objectives effectively.

AMI planning encompasses all activities performed prior to the AMI process. AMI planning includes:

1. Formulation of AMI policies and objectives
2. Determination of scope and area
3. Auditor determination
4. Determining the schedule and place
5. Document preparation

Good AMI planning will influence the success of AMI activities, the quality and effectiveness of AMI implementation and will provide very useful recommendations for UIN Walisongo Semarang or study programs towards creating a culture of quality.

4.2 Policy Formulation, Objectives, Roles in AMI

Internal quality audit is an integral part of the Internal Quality Assurance System (SPMI), therefore, the internal quality audit is an independent, objective, systematically planned activity, and based on a series of evidence, in which there is an element of consultation that aims to provide added value or improvement for the audited unit, so that the unit can achieve or meet the established quality standards. AMI activities are carried out by*peer group* towards a unit or institution, by checking or investigating established procedures, processes, or mechanisms. AMI activities include checking, matching, and verifying to ensure that the established goals and objectives of the unit or program are truly met.

In general, these internal quality audit activities aim to continuously improve the quality of higher education institutions in providing higher education in accordance with their respective visions. The implementation of AMI activities at UIN Walisongo Semarang is largely determined by the AMI policies established by the leadership of UIN Walisongo.

Semarang. In general, the AMI policy is formulated based on two considerations. First, AMI is implemented because of the need for UIN Walisongo Semarang to always evaluate the implementation and fulfillment of established standards, so that AMI is carried out periodically (constituting a continuous cycle). Furthermore, AMI can also be carried out due to urgent needs (not part of the cycle), for example, there is a work contract with an institution outside UIN Walisongo Semarang that requires AMI, fulfillment of requirements from an accreditation/certification agency, or the desire of management to determine the effectiveness and efficiency of the learning process, research or community service. The formulation of AMI objectives is sometimes difficult to separate from AMI policies because the existence of AMI policies is always related to the reasons why AMI is implemented (AMI objectives). Therefore, in AMI planning, sometimes policies and objectives do not always appear simultaneously.

In addition, AMI planning is to divide the roles to each individual, both leaders, institutional units, and/or activity implementers in carrying out internal quality audit provisions such as; a) institutional leaders, namely determining Internal Quality Audit policies, b) quality assurance units, namely compiling AMI mechanisms, instruments, scopes, and training internal quality auditors, c) Internal Quality Auditors, namely studying AMI mechanisms, scopes and areas, coordinating with partners and conducting document audits and field visits (institutional units).

Planning activities carried out before carrying out internal quality audit tasks for each individual involved include:

1. Institutional leaders:
    1. Create Internal Quality Assurance System policies in all areas of higher education management.
    2. Establish a commitment to implement AMI periodically

3. Establish AMI policies in accordance with the quality policies in the quality assurance system that has been implemented by the educational institution itself.

2. Quality Assurance Unit
    1. Establishing AMI mechanisms in accordance with standard SPMI procedures at universities
    2. Establish a mechanism for AMI auditors to carry out their duties in accordance with established procedures and norms.
    3. Establishing an integrated internal quality audit implementation mechanism in the PPEPP SPMI UIN Walisongo Semarang.
3. Auditor Mutu Internal
    1. Always be proactive and*update* knowledge about AMI such as mechanisms, scope of AMI content and AMI activity schedule
    2. Increase insight into the scope and area of AMI (institutional organization, management system, and scope of unit and person duties).
    3. Coordinate with partners and conduct audits of documents and activities in the field

Each person or individual who has a different role is essentially an integrated unit in carrying out the planning tasks completed before the internal quality audit activity is carried out.

4.3 Determination of Scope and Area

The implementation of an Internal Quality Audit (AMI) must be planned with maximum preparation. This is because this activity plays a crucial role and can have a positive impact on the institution, provided the evaluation results provide valid and reliable information and data. The desire to achieve this maximum result is inseparable from the determination of the elements or components that will be the object of evaluation. Therefore, the parties involved in the implementation of this AMI must be involved from the beginning of the planning process.

has agreed or the quality assurance management has determined the scope of the audit implementation objectives.

In general, the scope of AMI includes all system requirements that affect quality. services. System requirements include: quality assurance system documents, organization, management commitment (responsibility), and resources (human resources, infrastructure, finance), and activity programs, as well as evaluation and monitoring. Furthermore, for greater focus, it is also necessary to define the AMI area, which includes the units, sections, and/or units that are the objects of the audit, for example, laboratories, academic and student affairs sections, teaching sections, finance sections, libraries, information technology units, and/or administration sections. This is so that the AMI can be more thorough, detailed, and in-depth, and the resulting findings can be more useful.

Specifically, the scope of AMI can also be categorized based on the variability of conditions within the higher education organization. The scope of the internal quality audit in question is as follows:

1. Based on work units

   This section's scope is an institutional audit, which examines every process within the institution. This section comprises universities, faculties, study programs, and non-faculty units (institutions, technical units, and structural units).

2. Based on audit issues

   The audits carried out are related to this issue, this varies greatly between universities, because each UIN Walisongo Semarang has a different standardization pattern, especially in determining the Institution that is the reference for its quality standardization, this section includes;

   1. Audit based on university quality standards;
   2. Audit based on accreditation criteria, both national and international accreditation

3. The audit is based on the implementation process of the Tri Dharma activities of higher education and is related to the quality of the services implemented.

Furthermore, the scope of Internal Quality Audits at universities always focuses on the Tridharma of Higher Education (Education, Research, and Community Service), with a minimum of 24 standards. Additional standards can then be formulated according to the needs of each university. The following are the quality standards audited:

Educational Output Standards: Graduate Competency Standards:

A. Educational Process Standards: 95

1. Learning Planning Standards: 1
2. Learning Process Implementation Standards: 40
3. Learning Process Assessment Standards: 2

4. Assessment Standard: 20
5. Management Standards: 32

B. Educational Input Standards: 79

1. Content Standard: 12
2. Standards for Lecturers and Education Personnel: 28
3. Infrastructure Standards: 12
4. Financing Standards: 21
5. Educational Cooperation Standards: 6

C. Research Standards: 41 Items

1. Research Output Standards: 13
2. Research Process Standards: 18
3. Research Input Standards: 10

D. Community Service Standards: 43 items

1. PkM External Standards: 9
2. PkM Process Standard: 25
3. Input Standard : 9

E. Student & Alumni Standards: 61 Items

1. Student Output Standards: 12
2. Related Student Output Standards

Education: 7

3. Alumni Output Standard: 12
4. Related Student Output Standards

Research and Community Service: 1

5. Process Standards: 14
6. Student & Alumni Input Standard: 15

In terms of the scope of this audit, UIN Walisongo Semarang chose to use a PPEPP-based audit scope.

4.4 Audit Planning Details

The amount of detail provided in the audit plan should reflect the scope and complexity of the audit, as well as the risk of not achieving the audit objectives. In planning the audit, the audit team leader should consider the following:

1. The composition of the audit team and its overall competencies;
2. Appropriate sampling techniques.
3. Opportunities to improve the effectiveness and efficiency of audit activities;
4. Risk-risk deep achievement objective audit due to ineffective audit planning;
5. Risks to the auditee due to audit performance.

Risks to the auditee may arise from the presence of audit team members who affect the auditee particularly in relation to health and safety, the environment and the quality of products and services, its personnel or infrastructure (e.g. contamination in cleanroom facilities.

The scale and content of audit planning may differ, for example, between initial and subsequent audits, and between internal audits.

and external. The audit plan must be flexible enough to allow for changes that may become necessary as the audit progresses. The audit plan should address or reference the following:

1. Audit objectives;
2. The scope of the audit, including identification of the organization and its functions, and the processes to be audited;
3. Audit criteria and any documented information references;
4. Location (physical and virtual), date, expected time and duration of the audit activities to be conducted, including meetings with auditee management;
5. The need for the audit team to familiarize themselves with the auditee's facilities and processes (e.g. by conducting a physical site tour, or reviewing information and communications technology);
6. The audit method to be used, including the extent of audit sampling necessary to obtain sufficient audit evidence.
7. Roles and responsibilities of audit team members.
8. Appropriate allocation of resources based on consideration of the risks and opportunities associated with the activities to be audited

Furthermore, audit planning must also consider;

1. Identification of auditee representatives for the audit;
2. The language of audit reporting where there is a difference from the language of the auditor or auditee or both;
3. Audit report topics;
4. Logistics and communications arrangements, including special arrangements for the locations to be audited;
5. Any specific actions to be taken to address the risks to achieving the audit objectives and opportunities that arise;
6. Matters relating to confidentiality and information security;
7. Follow-up actions from previous audits or other sources, e.g. lessons learned, project reviews, etc.
8. Every activity action carry on for audit planned;
9. Coordination with other audit activities, in the case of joint audits.

4.5 Determination of Auditor Team

The person responsible for AMI must determine the auditor to carry out AMI on a work unit that will be audited. The determination of the auditor must be approved by three parties, namely the client (management), the auditee and the auditor himself. This happens because AMI is not an activity to find errors or shortcomings, but rather the audit aims to help the auditee in finding room for improvement, so that all three parties must be happy and not forced in carrying out and accepting the task.

The number of auditors is determined based on the scope and area to be audited. An odd number of auditors (3, 5, or 7) is recommended in case there are differences of opinion among auditors during the audit decision process, necessitating a vote. To avoid a tie, an odd number of auditors should be used. However, audit results are generally determined based on a shared understanding of the criteria or standards used in the audit. Audit team leaders should be those who have attended lead auditor training and/or senior auditors with at least five years of audit experience.

In ISO 19011*Guidelines for Auditing Management System* It is stated that the audit team leader, in consultation with the audit team, should assign to each team member the responsibility for auditing specific processes, activities, functions, or locations and, where appropriate, the authority for decision-making. Such assignments should take into account the impartiality and objectivity, the competence of the auditors, the effective use of resources, and the different roles and responsibilities of auditors, auditors-in-training, and technical experts.

An audit team meeting should be held, if necessary, by the audit team leader to allocate work assignments and decide on possible changes. Changes to work assignments may be made during the audit to ensure the achievement of the audit objectives.

Internal quality auditors must possess the competencies, knowledge, and skills required to carry out their duties and responsibilities. Competence and knowledge are demonstrated by certification, while skills are demonstrated by experience (frequency) in conducting AMI. Personnel assigned to carry out AMI must have received training and actively participate in training programs (*refreshment)* Audits are actually carried out by UIN Walisongo Semarang every year to adapt to changing requirements and understanding of the latest policies.

The audit team leader, in consultation with the audit team, shall assign to each team member the responsibility for auditing specific processes, activities, functions or locations and, if necessary, the

authority for decision-making. Such assignments shall take into account the following aspects:*faieness* and the objectivity and competence of auditors and the effective use of resources, as well as the different roles and responsibilities of auditors, auditors in training and technical experts.

An audit team meeting should be held, if necessary, by the audit team leader to allocate work assignments and decide on possible changes. Changes to work assignments may be made during the audit to ensure the achievement of the audit objectives.

4.6 Determining Schedule and Venue

The AMI implementation schedule is determined based on the established AMI policy, for example by following the cycle that has been set.

The audit schedule must be determined by the management or based on specific needs determined by the management. However, the audit schedule must be agreed upon by all three parties: management, auditee, and auditor. It is not recommended that the audit schedule be determined solely by management or auditors, with the aim of uncovering the actual events. This is because an audit is not an investigation, interrogation, or inquiry. The duration of the AMI is determined based on the number of documents to be reviewed and clarified, as well as the parties to be met or interviewed. The AMI can be designed to last two days, with one day of document audit and one day of field audit, or even more. In PTKIN (Private Universities), the AMI schedule generally follows the end-of-the-academic-year cycle. This is done with the consideration of obtaining an overview of performance achievements throughout the semester, except for AMIs for specific purposes that have a different cycle.

The AMI (Audit Audit) location should be comfortable for reading, writing, conducting interviews, and observing. Document audits and field audits can be held in the same room or in separate rooms. In principle, they can meet the established requirements. In some circumstances, and/or for universities that already have supporting instruments, such as audit applications, AMI can be conducted online, so that location considerations can be replaced by the requirements for internet network support and valid and tested applications.

4.7 Document Preparation

Another equally important aspect of AMI planning is preparing administrative and document requirements. These documents include:

1. Decision letter and assignment letter to carry out the audit from the PT's leadership to the appointed auditor.
2. The audit work program document is an agreement between the three parties.
3. Documents that are in accordance with the scope of the audit
4. Forms used in the audit process
5. A list of audit questions/checklists formulated according to audit requirements. In general, AMI UIN Walisongo Semarang is implemented based on Accreditation (9 criteria) and synchronized with the ISO 9001/21001 clause.
6. If it is done online, it must be ensured that the application used has gone through a trial process to determine its validity and reliability.

Documents related to the requirements /criteria of each standard are recommended to the auditee to be kept on*dashboard* stored on the Faculty/Institution/Unit website to facilitate both audit preparation and tracking during the audit. These documents may include: quality policies, quality manuals, quality standards (SNPT, 9 criteria, and IKT), master development plan documents, strategic plans, operational plans, quality objectives, risk profiles, and other related documents in accordance with the quality management system implemented at each university.

This is in line with the audit management system standard (ISO 19011:2018) guidance, that audit team members should collect and review information relevant to their audit assignment and prepare documented information for the audit, using any appropriate media. Documented information for the audit may include, but is not limited to: physical or digital checklists, audit sampling details; audiovisual information. The use of these media should not limit the extent to which audit activities may change as a result of the information gathered during the audit. Documented information prepared for, and resulting from, the audit should be retained at least until the audit is completed, or as specified in the audit program.

CHAPTER V: IMPLEMENTATION OF INTERNAL QUALITY AUDIT

Description:

This chapter discusses: the meaning of document audit (*desk evaluation*), implementation of audit filling through SI-AMI, implementation of field audits/visitations, review of previous audit results, interview/questioning techniques, tracing techniques, collection of audit evidence and documents, formulation of audit findings and exposure and audit closing meetings.

Appendixrelated to this chapter are:

1. Attachment: Notification Letter (Socialization) of Internal Quality Audit (AMI) Activities
2. Appendix: Audit Instruments

5.1 Understanding Document Audit*(Desk Evaluation)*

Document Audit*(Desk Evaluation)* is an audit activity to determine the adequacy of organizational system documents, quality assurance, and SPMI documents to meet established standard requirements. Document audits are conducted independently by the auditor, without interaction with the auditee. This audit activity produces*checklist* (checklist) from the auditor containing a list of questions, confirmation of compliance or non-compliance, and so on.

In a document audit, the audit team examines the audited unit's self-evaluation documents to identify areas requiring improvement. These weaknesses or areas requiring improvement will be used for verification within the audited unit.

5.2 Document Audit Implementation

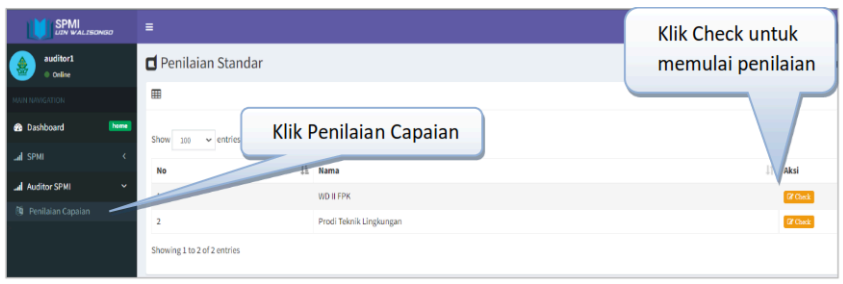
Access to the internal quality audit system is available through sijamu.walisongo.ac.id. Audits are conducted by a pair of assessors. Their task is to audit documents covering standards and regulations, documents containing guidance on how to implement processes to meet standards, and documents containing evidence of implementation and results, including digital documents in the information system. The implementation of siAMI is classified as a quality standards manual. The stages for completing the Si-AMI system are as follows:

1. The Herbalist

Please log in with the assigned username and password. Lecturers use the username and password WaliSiadik. Educational staff use the username and password Siremun.

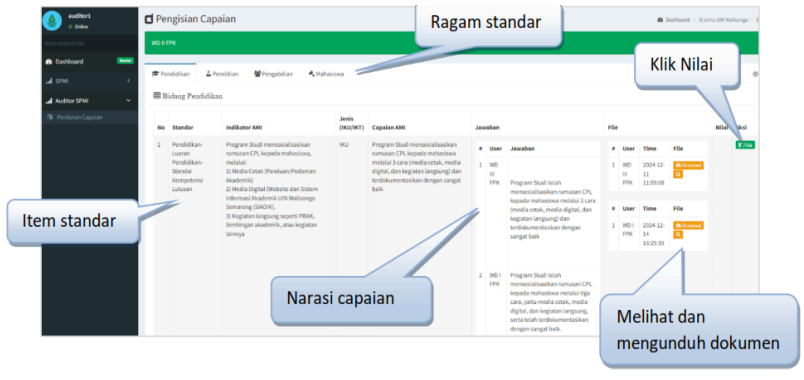
2. SPMI Menu - AMI Auditor - Achievement Assessment

Next, the main menu/Dashboard will appear. Select SPMI - SPMI Auditor - Achievement Assessment. The assessed targets will be displayed.



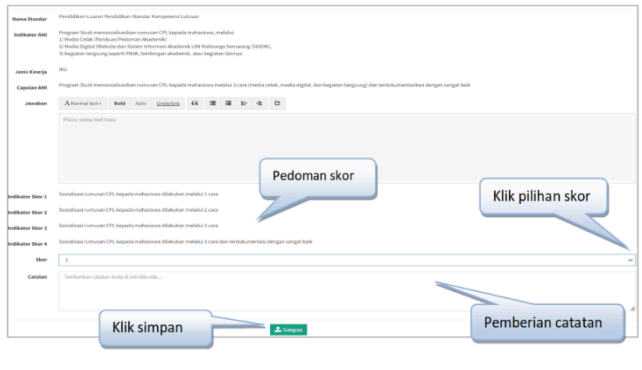
3. Achievement Assessment

The Achievement Assessment Menu displays a variety of standards and standard items. These standards include Education, Research, Community Service, and Students. Each standard contains several achievement items that must be completed and supported by the target. The assessment process begins by reading the achievement narrative and viewing supporting data (preview or download the supporting data). Then, click the Score button to begin the assessment..



4. Achievement Assessment

The assessment process is carried out by selecting a score (1, 2, 3, or 4) from the drop-down menu. Before determining a score, please review the scoring guidelines provided. Scoring can be done by providing notes. When finished, click the Save button.



The audit team examines the documents in the following manner:

1. Checking the availability and/or completeness of documents related to SPMI;
2. Checking the compliance and consistency of documents with applicable legal regulations;
3. Checking compliance with Higher Education Standards at the implementation stage according to the specified scope;
4. Inspect effectiveness network process in compliance with standards;
5. Identify risks/potential failures and critical processes;
6. Reviewing documentation for compliance.
7. Auditee completes and understands the document in the following manner:
8. Identify the process to be audited (input, process, process owner, implementer and user);
9. Identify applicable standards and regulatory requirements;
10. Create a list of documents.

5.3 Implementation of Field Audit/Visitation

Audit Opening Meeting (Opening meeting)

The purpose of the opening meeting is to:

1. Ensuring that all planned audit activities can be carried out;
2. Conduct an audit based on the checklist that was created during the Document Audit;
3. Audit is a system audit not a person audit, deviations indicate weaknesses in the system, not faults in people;
4. Provide an opportunity to ask questions;
5. Create a list of attendance records that must be kept as a document.

The Audit Opening Meeting must be led by the Audit Team Leader. The audit opening meeting technique must consider:

1. The head of the audit team introduced himself and all members of the audit team;
2. Introduction of participants, including observers and guides, and outline of their roles;

Opening Meeting and Implementation of Field Audit/Visit

Audit Opening Meeting*(Opening meeting)*

The purpose of the opening meeting is to:

1. Ensuring that all planned audit activities can be carried out;
2. Conduct an audit based on the checklist that was created during the Document Audit;
3. Audit is a system audit not a person audit, deviations indicate weaknesses in the system, not faults in people;
4. Provide an opportunity to ask questions;
5. Create a list of attendance records that must be kept as a document.

Audit Opening Meeting*(Opening meeting)* must be led by the Head of the Audit Team. The audit opening meeting technique must consider:

1. The head of the audit team introduced himself and all members of the audit team;
2. Introduction of participants, including observers and guides, and outline of their roles;
3. The audit team leader conveys the audit objectives, scope and audit criteria;
4. The auditor team leader submits the audit schedule, internal meetings between the auditor team and the auditee, and final changes for approval by the auditee;
5. The head of the audit team provides details of the audit process (what, who, when and where) and other matters deemed necessary;
6. The audit team leader delivers a presentation of the methods to be used to conduct the audit, including advising the auditee that the audit evidence will be based on a sample of the available information;
7. The audit team leader introduces methods for managing risks to the organization that may arise from the presence of audit team members;
8. The audit team leader confirms the formal communication channels between the audit team and the auditee;
9. The audit team leader confirms the language to be used during the audit;
10. The audit team leader confirms that, throughout the audit, the auditee will be kept informed about the

progress of the audit;

11. The audit team leader confirms that the resources and facilities required by the audit team are available;
12. The head of the audit team confirms matters relating to confidentiality and security of information;
13. The audit team leader confirms relevant health and safety, emergency and security procedures for the audit team;
14. The audit team leader informs about the method of reporting audit findings including ranking, if any;
15. The audit team leader informs about the conditions under which the audit can be stopped;
16. The head of the audit team informs about the closing meeting;
17. The audit team leader informs about how to deal with possible findings during the audit;
18. The audit team leader informs about the feedback system from the auditee on audit findings or conclusions, including complaints or appeals.

The Field Audit (AL) or visitation is a visitation activity conducted by the assessor team to a higher education institution with the aim of verifying the facts and conditions on the ground against the data/information submitted in the accreditation proposal document. The field audit is the second stage of the AMI implementation after the audit team has completed the document/system audit and the compliance audit schedule that has been determined and approved by the audit team and auditee/*auditee*.

Field audits are conducted with the aim of verifying potential findings that have been prepared in the checklist.*checklist*When the audit is carried out at the unit and UPPS level.

In carrying out a compliance audit, there are several stages carried out:

1. Audit Evidence Collection;

After the opening meeting, the auditor then conducts an audit based on the following guidelines:*checklist* that have been created during document/system audits.

a. Audit evidence collection is carried out in stages:
   - Interview with the administrator of the college or study program/*stakeholder*;
   - Examination of documents or records available at the college or study program;
   - Observation to activity/process teaching and learning or practical work;
   - Observation of conditions in the field.

b. Audit Object:
   - Documentation;
   - Materials;
   - Process;
   - Equipment.

c. Audit Findings:
   - Must be based on facts;
   - It should be concise and clear;
   - Not including opinions;
   - Does not include reasons for non-compliance.

d. Submission of findings by each member of the audit team. Each auditor submits:
   - Evidence of non-conformity to standards;
   - Evidence mismatch to documentation/recordings;
   - Aspects of operations that deviate/tend to lead to non-conformity;
   - The reported findings must be approved by the process owner (auditee) and based on evidence;

e. Internal Auditor Meeting
   - The audit team leader leads the auditors' meeting to formulate audit findings;
   - Audit findings statements must follow PLOR principles:
   - *Problem* (problems found);
   - *Location* (location found);
   - *Objective* (evidence found);
   - *Reference* (underlying documents);
   - Audit Report Preparation.
   - Before making an audit report, an auditor team meeting is held without involving the auditee/*auditee*.
   - The meeting was led by the head of the audit team;
   - Complete the non-conformity form (KTS);

- Review all nonconformities;
- Prepare audit conclusions, whether Non-Conformity (NCD) or Observation (OB);
- Preparing the closing meeting agenda*(closing meeting).*

f. The AMI report format consists of:

- Report identification;
- The purpose, objectives and scope of the audit;
- AMI Achievement Results;
- Recommendation;
- Audit conclusions.

5.4 Review of Previous Audit Results

Reviewing previous audit results aims to determine whether the findings in the previous AMI have been corrected/completed. The stages of reviewing previous audit results are as follows:

1. Conduct verification regarding the follow-up of AMI findings in the previous cycle;
2. The auditor ensures proper follow-up of previous AMI findings.*(closed);*
3. If previous findings have not been followed up, then these findings are rewritten as AMI findings with a more severe category (for example from OB to KTS).

5.5 Interview/Questioning Techniques

Asking questions is one way to obtain previously unknown information, or to request further clarification. During an audit, questions are used to obtain information about whether the implementation of standards complies with established standards.

To obtain maximum results in obtaining data in the field, auditors must pay attention to the following matters:

a. Good preparation;
b. Interview/ask the right people;
c. Interview/ask in a relaxed manner;
d. Trying to get to the root of the problem;
e. Using appropriate methods;

Methods that can be used in asking questions include;

a. *Open Question*: General question, cannot be answered with 'yes' or 'no'.
   Example: How to set quality objectives in your organization*?*
b. *Extended Question*: Development of the auditee's statement.
   Example: What and how do you measure the achievement of quality targets?
c. *Clarification Question*: to prevent missing information in answers to general questions.
   Example: from your explanation, measurements are taken every month, how do you ensure that this is done?
d. *Closing Question*: to close a question asked and used to confirm facts.

Tips that can be done when conducting interviews/asking questions are:

a. Conducting separate interviews/questioning between the Head of the Work Unit and his subordinates/staff;
b. Avoid confront/*cross-check* statements from other auditees/auditees (e.g. superiors);
c. Avoid the impression of always reading a checklist;
d. Avoid putting forward opinions and*corrective action;*
e. Make questions clear/specific/not ambiguous.

The questions asked can be either closed-ended (yes/no answers) or open-ended. Closed-ended questions are used to confirm that an activity has been carried out or that a procedure has been followed. Open-ended questions are used to obtain further information about a process or activity, to determine its effectiveness. For example:

1. Open questions

- Explain mechanism monitoring learning process.....
- What would you do if……... Closed questions (Yes/No):
- Based on the previous explanation, it can be concluded that the reference document is not yet available for the process…..?

If the auditee finds a question difficult to understand, it can be rephrased in simpler language. For a more orderly and effective audit process, questions should be asked one at a time. The audit team can develop questions into several for further investigation to identify the root cause. Auditors can use several key question phrases (5W+H), namely:*why,* (Why), *where* (Where)*, what* (What)*, when* (When)*, who* (Who)*,* And *how* (How)*,* as the beginning of exploring a problem.

In order for the questions asked to be effective, the auditor must:

1. Determine what is desired from the question;
2. Use Closed questions only when necessary, such as to confirm;
3. Dig deeper;
4. Be a good listener and give the auditee the opportunity to answer;
5. Avoid Interruptions;
6. Ask loudly and clearly;
7. Avoid asking questions with a high tone of voice (such as scolding, and the like);
8. Avoid trap, suspect, accuse or a series of questions and Don't be an interrogator;
9. Be objective.

Following This hal-hal Which necessary noticed in an interview based on*auditee*who was interviewed.

1. Questions for Process Owner.

The process owner is responsible for the quality standards process. Questions to the process owner are those that will ensure answers/information are obtained regarding:

a. The improvement process and targets have been planned and documented.
b. The required processes and resources have been outlined and fulfilled.
c. The process is monitored and measured
d. Follow-up is carried out according to the results of data analysis.

2. Questions for the Implementer.

Questions for implementers are questions that will definitely provide answers/information that:

a. The implementer knows/has reference on what to do
b. The implementer has the necessary competence
c. The implementer knows the contribution expected by the organization
d. The process is carried out consistently Questions to users.

Questions for users are questions that will definitely provide answers/information that:

a. The results of the previous process are in accordance with the process requirements.
b. There are clear lines of communication
c. Feedback is responded to promptly

When conducting an interview, the auditor should note the following:

a. Examples of non-conformity to standards;
b. Examples mismatch to documentation/recordings;
c. Aspects of operations that deviate/tend to lead to non-conformity.

Notes on the findings include:

a. What was found;
b. Where/area found (can be found by owner, implementer, user, etc.);
c. Reason what/why considered as a non-conformity;
d. Who was present when it was found.

Findings should be written in the following form:

1. Short and easy to understand sentences;
2. Sentences that are constructive and helpful;
3. Sentences that contain truth, are relevant and not surprising.

In addition, the Auditor can also add the formula (S
+ N) that is *Show me* then record it. Thus, the formula used by auditors includes (5W+H+S+N).

5.6 Tracing Techniques

Tracing techniques in an audit process are techniques used by an auditor to determine the root cause of a problem or nonconformity. In other words, to find the root cause of a nonconformity, the auditor needs to trace the cause of the nonconformity. The essence of this tracing is examining functional areas of the

organization that actively contribute to the quality of a particular activity or to the fulfillment of quality requirements. Based on specific findings, the auditor gathers information and investigates a specific symptom or pattern in more depth.

Root cause investigation can be conducted by examining each functional area of the organization to determine the feasibility and applicability of the quality assurance system requirements. In conducting this investigation, the auditor can:*Forward And Backward Tracing,* namely the Auditor moves from the side*input* to the series of activity processes and*output* or vice versa, the auditor can work from the output side backwards to the*input* or vice versa from*input* when*utput*In other words, to get to the root cause of a nonconformity, auditors need to trace the cause of the nonconformity. Auditors can trace both front-end and back-end.

5.7 Collection of Audit Evidence and Documents

Audit evidence collection is carried out by digging up information from managers, students, education staff, users and graduates in accordance with the scope of the audit.

The method of collecting audit evidence can be done in the following ways, namely:

1. Interview with the manager (*stakeholder*)

   An interview is a process of conducting a two-way discussion about the process being audited, through a form/model of questions.

   which has been made in the list*check list*. Some types of questions will elicit answers from the Auditee, in the form of: Yes/No. Questions with these answers can be continued with more specific questions, and can also be developed with open-ended questions. Answers to the questions that have been made in the list*check list* shows the weight of the question.

2. Examination of documents or records

   When examining documents or records, the auditor should do the following:

   a. Checking the adequacy of internal control mechanisms to ensure that the objectives of the college can be achieved effectively;
   b. Checking the effectiveness of internal control functions through:

      - Examination of established systems to ensure compliance with policies, plans, procedures, legal provisions, and other provisions and regulations that may have an adverse impact on the university;
      - Checking the accuracy and integrity of academic information to ensure that the information is accurate, timely, and useful for achieving the goals of the university;
      - Examination of procedures used to ensure the availability of university resources;
      - Efficiency and resource utilization check.

3. Observation of activities or processes

   In observing activities or processes, the auditor should do the following things, namely:

   a. Reviewing unit performance to ensure the achievement of the university's goals. In this regard, the AMI must be directed to determine whether university activities have been carried out in an orderly manner and in accordance with applicable regulations, while taking into account the principles of effectiveness and efficiency;
   b. Conducting audits of specific work unit activities. These specific activities can encompass all aspects and elements, ensuring the results support optimal analysis and assist the decision-making process of university leaders.

4. Observation of field conditions

In observing field conditions, the auditor should do the following things, namely:

- Ensuring that the learning process planning has been achieved properly, which can be done by:
  - Check whether the Learning Outcome (LO) / Learning Achievement (CP) of the study program has been formulated well
  - Check whether each course supports the study program's CP
  - Check whether the RPS is in accordance with the Study Program CP
- Ensuring that the learning process has been carried out well, which can be done by:
  - Check lecturer attendance records

- Check student attendance records
- Check the accuracy of the material
- Check the accuracy of the number of credits
- Check the accuracy of the presentation

During the visitation, it is necessary to verify the supporting evidence or available records, by paying attention to the following aspects of audit evidence tracing:

1.Objective:

a. Network testing;
b. Revealing the facts;
c. Identify improvements;

2.Base:

a. The system is input-process-output;
b. The system is cause-and-effect;
c. The system is a network;

3. Trace Tracking Technique (*Trail Following*):

Based on a particular finding the auditor moves (forward or backward) to gather information and investigate more deeply a particular symptom or pattern.

4. Forward and Backward Tracing:

Auditors can move from the input side to the series of activities and outputs or vice versa, working from the output side back to the input. Auditor movement (*forward/backward*) can be based on audit objects (5 types).

5.8 Formulation of Audit Findings

One of the crucial stages in the AMI activity is formulating audit findings into a written statement. Auditors need time for discussion to develop the statement of findings. To ensure the statement of findings is easily understood, the following should be avoided: vagueness, lack of focus, excessive length or shortness, and ambiguity that could be interpreted differently by different readers. The AMI statement of findings should be easily understood and convey the same meaning to all readers. Therefore, skill is required in composing such a statement.

Writing audit findings is usually not a one-time process; several revisions are required to ensure they align with the auditor's intent. Findings must be formulated in such a way that the auditee can easily follow up. AMI findings are anything that deviates or has the potential to deviate from standards and/or anything that could potentially affect the quality of a product/service. Audit findings are not about individuals but about systems that need improvement. Therefore, findings will indicate to the auditee that certain quality requirements have not been met. Good findings immediately indicate nonconformities, for example, the absence of a system that can ensure that exams are conducted in accordance with the standards.*learning outcome* The statements and categories of audit findings must be discussed and agreed upon by all members of the Audit Team before being submitted to the auditee.

One approach to writing an audit findings statement can be formulated by following the PLOR formula, namely:

1. P*problem*(problems found)
2. L*ocation* (location where problem was found)
3. THE*bjective* (evidence findings)
4. R*eference* (underlying document)

By using the PLOR formula, it is hoped that auditors can formulate more explicit audit findings statements. The sequence of audit findings statements does not always have to be preceded by a word that indicates*Problem*, it can be as the beginning of a sentence starting with a word that indicates*Reference* or *Location*. The following includes two examples of audit findings statements using the PLOR Formula.

1. There is a discrepancy between the Learning Process Standards and the reality in Study Program “X” which has been confirmed during a compliance audit from the Head of Study Program who stated that Study Program “X” has not fully implemented the Learning Process Standards.

   In audit findings statement No. 1, the PLOR elements can be explained as follows:

   Q: There is a discrepancy between the Learning Process Standards and the existing reality.

   L: By Prodi “X”

   O: Confirmation has been received during the compliance audit from the Head of Study Program stating that Study Program “X” has not fully implemented the Learning Process standards.

R: Learning process standards.
A difference was found in the statement regarding the minimum number of face-to-face meetings with lecturers, which is written as 14 times in one semester in the Academic Guidelines for Study Program "X"; with the provisions in Permenristekdikti No. 3 of 2020 concerning SN Dikti Article 15 number (2) which states that the effective learning process time is at least 16 weeks including mid-semester exams and final semester exams, which is acknowledged by the auditee.
In audit findings statement No. 2, the PLOR elements can be explained as follows.

P: Differences were found in statements regarding the minimum number of face-to-face meetings between lecturers.
L: By Prodi "X"
THE: Academic guidelines of Study Program "X" recognized by the auditee.
R: Minister of Research, Technology and Higher Education Regulation No. 44/2015 concerning SN Dikti Article 15 number (2).

Things to note during the visit are:
1. Evidence of non-conformity to standards
2. Evidence mismatch to documentation/recordings
3. Aspect from operation Which deviant/tending towards nonconformity

Each audit team member makes notes of potential nonconformities to be presented at the audit team meeting. The notes include:
1. What was found;
2. Where found;
3. Why is it considered a non-conformity;
4. Who was present when it was found.

Things that must be noted for audit findings, namely: Must be based on facts;
1. It should be concise and clear;
2. Not including opinions;
3. Does not include reasons for non-compliance;
4. Must be approved by the process owner (auditee);
5. Based on evidence.

5.9 Audit Exposure and Closing Meeting

5.9.1 Audit Results Exposure

Audit evidence must be evaluated against the audit criteria to determine audit findings. Audit findings can indicate conformance or nonconformance with the audit criteria. When specified by the audit plan, individual audit findings should include conformance and good practices along with supporting evidence, opportunities for improvement, and any recommendations to the auditee.

Nonconformities and their supporting audit evidence should be recorded. Nonconformities can be assessed. Nonconformities should be reviewed with the auditee to obtain acknowledgement that the audit evidence is accurate and that the nonconformity is understood. Every effort should be made to resolve any differing opinions regarding the audit evidence or findings, and unresolved points should be recorded.

The audit team must meet the requirements to review audit findings at the appropriate stages during the audit. The results of the audit process must be exposed. The audit results aim to meet the standards of a supervisory report, namely, conditions, criteria, causes, effects, and recommendations.

Exposure is also a*quality assurance* The results of the supervision serve as a platform for study and analysis to produce a better Audit Result Follow-Up (TLHP) process. The TLHP produced is more accountable, both in terms of its written context and in terms of the consistency of its material.

Notes on non-conformance findings to be presented at the audit results exposure meeting. Before the exposure is conducted, several things must be considered, as follows:
1. The head of the audit team leads a meeting to formulate audit findings, including:
    a. Presenting and reviewing audit findings and other appropriate information collected during the audit;
    b. Convey the problems found (non-conformities) during the audit that the audit objectives of the findings statement must follow PLOR rules;
    c. Location where discrepancy issues were found;
    d. Reasons for discrepancies found;

e. Objective/evidence of findings/non-conformities;
f. Who was present/involved when the discrepancy was discovered.

2. The auditor team leader explains the underlying references/documents;
3. The auditor and auditee team agree on the audit conclusions taking into account the uncertainties inherent in the audit process;
4. The audit team prepares recommendations in accordance with the audit plan;
5. The auditor and auditee team discuss the follow-up audit.

The conclusions from the audit implementation can address problems such as the following:

1. The degree of conformity with the audit criteria and the robustness of the management system, including the effectiveness of the management system in meeting its stated objectives;
2. Effective implementation, maintenance and improvement of management systems;
3. The ability of the management review process to ensure the suitability, adequacy, effectiveness and improvement of the management system;
4. Achievement of audit objectives, scope of audit, and fulfillment of audit criteria;
5. Root cause of the finding, if included in the audit plan;
6. Similar findings were made in different areas that were audited for the purpose of identifying trends.

If specified by the audit plan, audit conclusions may lead to recommendations for improvement, or future audit activities.

5.9.2 Audit Closing Meeting*(Closing Meeting)*

An audit closing meeting should be held to present the audit findings and conclusions. Participants in the closing meeting should include auditee management and, where relevant, those responsible for the audited function or process, and may also include others.

The parties who must be present at the audit closing meeting are:

5.9.2.1 Audit team leader and audit team members;
5.9.2.2 Auditee;
5.9.2.3 Related parties.

Things to pay attention to at the audit closing meeting are:

1. The head of the audit team introduces the audit team (if there are participants who are not present at the opening meeting);
2. The audit team leader reviews the scope and objectives of the audit;
3. The head of the audit team presents the overall audit results;
4. The head of the audit team conveyed good practices.*(Strong point)*;
5. The head of the audit team explained that the audit was a sampling that the problems found could occur in other areas, so that corrective actions were not only carried out on the findings but also on the system where*nonconformances* was found;
6. The head of the audit team provides recommendations for future improvements and progress;
7. The auditor team leader and auditee discuss the audit findings and follow-up/verification plan;
8. The head of the audit team and the auditee agree on both the substance and statement of the findings;
9. The head of the audit team and the auditee jointly sign the list of audit findings;
10. The audit team leader submits a Corrective Action Request (PTK) form to analyze the root cause of non-conformities and follow-up plans for each audit finding;
11. The audit team leader closed the audit event.

CHAPTER VI: INTERNAL QUALITY AUDIT REPORT

Description:

BThis chapter discusses the types and structures of AMI reporting.

6.1 Types and Structure of AMI Reporting

The Audit Team's next step after conducting the audit is to prepare an Internal Quality Audit (AMI) report. The AMI report is essentially a report of audit findings. This report is structured based on the results of the Document Audit and Visitation Audit activities. The AMI report is important because it will serve as the basis for determining policies and developing subsequent plans.**Audit Mutu Internal (AMI)**which uses a system to improve the efficiency, accuracy, and traceability of the audit process. This report includes the results of the audit conducted against the university's quality standards and recommendations for improvement. The audit results are divided into two components: L (Continue) and (Not Continue) Failed, along with notes on the scores. Furthermore, audit results can be viewed by both the Auditor and Auditee through the AMI system.

After that, the final report is made. The writing structure is as follows:

a. Title page;
b. Identity/Verification Page;
c. Foreword;
d. List of contents;
e. Introduction, which contains Background, Objectives, Audit Scope, Audit Area, etc.
f. Content section, Recapitulation of the results of achieving quality standards in each study program quantitatively and recommendations for findings with the highest percentage of each quality standard.
g. The closing contains conclusions and suggestions.

6.2 Preparation of Corrective Action Reports

For findings that have not reached and deviate from the standards, these findings are categorized as major and minor Observations (OB) or Non-Conformities (KTS).**Mismatch**are findings that have not been achieved, deviate from and do not comply with the standards or requirements determined by the university.**Observation**Potential nonconformities that do not directly impact quality but could become problematic if not corrected, for example, data that has not been properly documented but has actually been implemented. Therefore, a Corrective Action Request (PTK) is required, namely a request for correction to the company.*auditee*on the basis of the audit report so that*auditee*eliminate KTS or the cause of KTS against the standard/plan and prevent the recurrence of non-conformities in the future in order to continuously improve quality. PTK as a request for improvement by management to the auditee based on the audit report so that the auditee can improve KTS or the cause of KTS.

This PTK report can be done if the auditee and the auditor have agreed on the audit findings made by the Audit Team. The PTK must be attached to the AMI Report. The PTK is made separately for each finding. For example, if there are 3 (three) findings, then 3 (three) PTK attachments need to be made. On each PTK sheet, in addition to writing the identity of the auditee and auditor, the description and category of audit findings are repeated. The statement and category of findings are filled in by the audit team and signed, then below it is written the corrective action plan which is filled in by the auditee and signed. At the end of this PTK Attachment, one more column can be made for the space for the Review of the Effectiveness of Corrective Actions which will be filled in by the auditor in the next audit stage.

The Corrective Action Effectiveness Review will be completed by the next auditor, or by a monitoring team appointed by the higher education institution to ensure that the corrective actions taken by the auditee have been followed up. In AMI, in accordance with the SPMI cycle, this effectiveness review is ensured when the auditor first begins the AMI. If the corrective actions

If a previously promised item is not carried out, the status or category of the same audit finding can be raised, for example from the OB Category to the KTS Category. An example of a PTK Attachment can be seen in the Attachment.

6.3 Follow-up of Corrective Action Request (TL-PTK)

Follow-up Corrective Action Request (TL-PTK) is a follow-up stage of the Audit Result Report, one of which is the Request for Corrective Action (PTK) by the Auditor to the Auditee. Corrective Action itself can be interpreted as an action taken to eliminate the causes of non-conformity (KTS), defects, or other undesirable things, so as to prevent the recurrence of the above matters to lead to continuous quality improvement (Kemenristek Dikti, Belmawa 2018).

If the PTK itself is a request to the Auditee to resolve several findings of Non-Conformity (KTS) found in the Audit process in the field, then the Follow-up to the Corrective Action Request (TL-PTK) is a task and obligation that must be carried out by the Auditee regarding the KTS findings that must be resolved and corrected.

TL-PTK is carried out for the purpose of improving and completing several factors or parts of the KTS found in the audit and recommended for completion for overall improvement in the university quality assurance system.

CHAPTER VII: INTERNAL QUALITY AUDIT MANAGEMENT REVIEW MEETING

Description:

BThis chapter discusses the definition of a management review meeting (RTM), the purpose of a management review meeting (RTM), the characteristics of a management review meeting (RTM), the procedures for a management review meeting (RTM), the agenda for a management review meeting (RTM), the materials for a management review meeting (RTM), participants in a management review meeting (RTM), and the outputs of a management review meeting (RTM).
The appendices related to this chapter are:
Appendix 15: Minutes of the Final Management Review Meeting Results

7.1. Definition of Management Review Meeting (MRM)

The Management Review Meeting (RTM) is a series of AMI activities related to the Evaluation of the Implementation of Higher Education Standards. Based on the PPEPP cycle, the Internal Quality Assurance System (SPMI) begins with planning, implementation, evaluation, control, and improvement of the standards set at UIN Walisongo Semarang.

Therefore, in order to achieve educational quality standards, policies are needed to determine swift and appropriate steps. In particular, a serious meeting is needed to discuss issues that still do not meet or have not yet reached the specified standards, involving all managers within each unit. This is known as a management review meeting (RTM).

Management Review Meeting (RTM) RTM is a meeting held by management periodically to review the performance of the quality management system and the performance of institutional services to ensure the continuity, suitability, adequacy and effectiveness of the quality management system and service system. Therefore, one of the important points in RTM is led directly by the leader with the involvement of all levels.

Management within the university environment is to discuss follow-up findings to discuss follow-up findings of internal quality audits within the university environment. Management review meetings (RTM). Management reviews are conducted to ensure that the findings can be followed up properly and ensure that the quality system is running effectively and efficiently. This review meeting includes an assessment for improvement and changes to the quality assurance system, including quality policies, quality standards and quality objectives within the institution.

7.2 Purpose of Management Review Meeting (MRM)

The purpose of the RTM is to ensure that all audit findings regarding standard achievement can be effectively implemented. The Management Review Meeting (RTM) is held to discuss the findings of the internal quality audit and to ensure that the findings can be followed up properly and effectively. Furthermore, it is intended to ensure that the internal quality assurance system (SPMI) is running effectively and efficiently. Likewise, follow-up on findings that cannot be resolved at the faculty level will be brought to the RTM at the university/institute/college level. This ensures that all findings can be discussed thoroughly.

7.3 Characteristics of Management Review Meetings (MRM)

The implementation of the Management Review Meeting (RTM) of AMI UIN Walisongo Semarang must have the following characteristics:

1. It is carried out periodically, systematically and measurably after the Internal Quality Audit (AMI) is carried out.
2. Planning, implementation and documentation are carried out well.
3. Conducting evaluations of the effectiveness of the implementation of the quality management system and its impact on quality and performance.
4. Discussion regarding changes to governance, development, education, research and community service that need to be made for improvement.

5. The results of the meeting were followed up and supervised to ensure that the follow-up was carried out properly and on target.
6. The meeting begins with a discussion of the results and follow-up of the previous RTM or the results of the previous management work evaluation.
7. Implemented with a clear, measurable and accountable agenda.
8. Produces output like:
    a) repair plan,
    b) stakeholder satisfaction improvement plan,
    c) plan for fulfilling the necessary resources, and
    d) change plans to accommodate service and output requirements.

7.4 Management Review Meeting (RTM) Procedures

The procedures for implementing the AMI Management Review Meeting (RTM) are as follows:

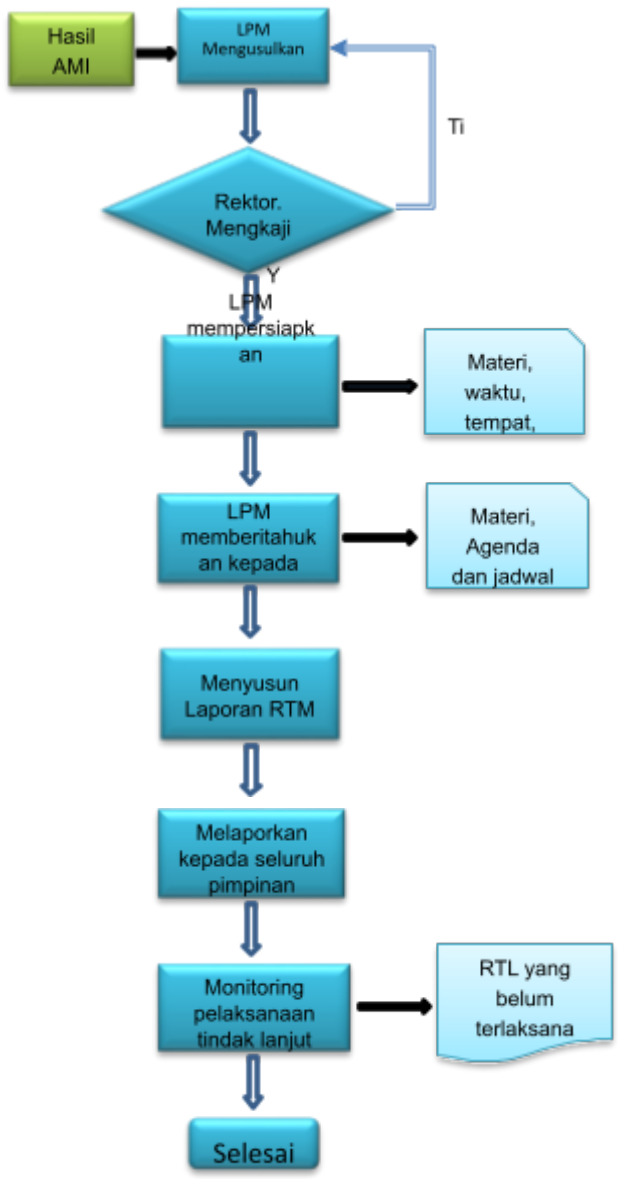
1. The University Management Review Meeting (RTMI) was led by the chancellor who was accompanied by the head of LPM
2. LPM coordinates with the Chancellor to determine the RTM schedule for the results of AMI's findings.
3. LPM creates RTM invitation letters to all RTM participants at both the institute and faculty levels, then distributes them either directly or through applicable social media.
4. The input and topics of discussion in the Management Review meeting are of a strategic policy nature, including:
    a. Changes and approval of Quality Policy, Quality Objectives and Quality Plan;
    b. Follow-up from the previous Management Review Meeting;
    c. Results of Internal Quality Audits (AMI), both academic and non-academic, and their follow-up, both policy and strategic;
    d. Customer feedback;

e. Quality Procedure Review;f.Evaluation of process performance and product conformity;
f. Results of the application of statistical techniques and their follow-up;
g. Changes in systems, rules and technology that impact the Quality Management System;
h. Resource allocation that affects the system;
i. New plans and strategies related to the Quality Management System

5. RTM is carried out once a year after the implementation and formulation of AMI results.
6. LPM must ensure that the RTM has been included and discussed in the meeting agenda.
7. All meeting decisions are recorded in meeting minutes conducted by LPM or designated personnel.
8. Before the RTM is finished, the note-taker reads out all the results or decisions of the meeting along with the person responsible for the problem and the date of completion of the follow-up action.
9. Compile RTM results report
10. All results of management review meetings can be distributed to all participants at the institute, faculty, institution and unit levels for follow-up in order to improve.

The management review meeting procedure can be explained in the form of figure 7.1

Figure 7.1 AMI RTM Flow



7.5. Management Review Meeting (RTM) Agenda

As a periodic evaluation process for the suitability and effectiveness of the quality management system implementation at UIN Walisongo Semarang, the Management Review Meeting (RMM) agenda is a crucial component of the ongoing quality management improvement effort. The Management Review Meeting (RMM) agenda includes:

1. Opening.
2. Directions from the leadership of the University/Institute/College.
3. Review of the results of the previous Management Review Meeting Agenda.
4. Discussion on the results of the Internal Quality Audit (AMI) that has been carried out.
5. Discussion regarding feedback/complaints*stakeholders* based on survey report results.
6. Discussion related to operational issues in the implementation of a quality management system.
7. Discussion of plans for improvements/changes that need to be made to the quality management system.
8. Recommendations for improvement.
9. Other discussions deemed necessary
10. Closing.

7.6. Management Review Meeting (RTM) Materials

Material *for*The Management Review Meeting (MRM) is a collection of materials collected through the findings/results of the AMI conducted by the auditor in the audit environment (institution, agency, or unit) being audited. It also includes materials from sources other than audit results or other activities deemed necessary to be used as material for the MRM. The MRM material is needed to map several MRM findings in order to carry out follow-up actions in the next MRM if deemed necessary. Several points are summarized as material for the MRM Review Meeting (MRM) as follows..

1. Results/findings of the Internal Quality Audit (AMI) conducted by the audit team.
2. The results of feedback from stakeholders include suggestions, complaints and stakeholder satisfaction survey results.
3. Performance of academic and non-academic processes and product and service conformity.
4. Achievement of quality targets/performance indicators, such as analysis of the suitability of graduate competencies with student employment opportunities.
5. Status of corrective and improvement actions taken by the auditee
6. Follow-up status of the results of the previous Management Review Meeting (RTM) which has not yet been implemented.
7. Changes that may affect the quality assurance system
8. Recommendations for improving the implementation of the governance, development, cooperation and tridharma systems of higher education
9. Discussing proposed corrective actions based on auditor findings
10. Planning follow-up actions to be taken to improve service quality
11. Improved service outcomes
12. Improving the effectiveness of the Internal Quality Assurance System (SPMI) and its processes.

7.7 Participants of the Management Review Meeting (RTM)

Participants in the Management Review Meeting (RTM) for the Internal Quality Audit (AMI) include institutional leaders, faculty members, institutional bureaus, and quality groups within each faculty. Specifically, the Quality Review Meeting includes:

1. The leadership of the university includes: the Chancellor and Vice Chancellors
2. Faculty leadership including: Dean and Vice Deans
3. Head of Bureau and Head of Sub-Section within the Institution
4. Director and Deputy Director of Postgraduate Studies

5. Quality assurance institution (LPM) as a quality system control
6. All institutions and units within the institution, including: LP2M/LPPM/P3M, Library, UPB/P2B, and TIPD,

7.8 Management Review Meeting (RTM) Outcomes

7.8.1 Rational

The real product of the Management Review Meeting (RTM) is the policy of the leadership to ensure*continuous improvement* from quality assurance in order to improve and correct AMI findings and fulfill the nine criteria referring to the Higher Education Accreditation (APT) and Study Program Accreditation (APS) of UIN Walisongo Semarang.

7.8.2 Management Review Meeting (RTM) Outputs

The output products of the Management Review Meeting (RMR) are strategic policies resulting from the AMI process carried out by the quality assurance agency, as follows. In summary, the output products of the RTM can include several decisions and/or actions related to the following:

1. Improving the effectiveness of quality assurance systems and service systems.
2. Service improvements are related to the requirements set out in the standards/criteria that have been created.
3. Identify the necessary changes, both to the quality assurance system and the service system.
4. Provision of necessary resources and facilities to ensure that the quality assurance system and service system are effective.
5. Consistency in implementing quality standards
6. Consistency in fulfilling institutional and study program accreditation criteria

7.8.3 External Objectives of Management Review Meeting (RTM)

The external objectives of the Management Review Meeting (RTM) are as follows.

1. Improving the effectiveness of quality assurance systems and service systems.
2. Improving services related to the requirements set out in the standards/criteria that have been created.
3. Identifying necessary changes, both to the quality assurance system and the service system.
4. Providing the necessary resources and facilities to ensure that the quality assurance system and service system are effective.

7.9 Follow-up on the Results of the Management Review Meeting (RTM)

Follow-up on the results of the Management Review Meeting (RTM) is a concrete and solution-oriented effort that must be undertaken by the auditee to realize the recommendations from the RTM results. This review must include an assessment of improvements and changes to the quality system, including quality policies and quality objectives. The target of this activity is to improve the quality of the human resource management system, facilities, and infrastructure, intended for the following purposes:

1. Improving the implementation of achieving IKU and IKT quality standards
2. Maintaining the implementation of the achievement of IKU and IKT quality standards
3. Fulfilling the implementation of the achievement of IKU and IKT quality standards
4. Improving the implementation of efforts to achieve IKU and IKT quality standards

In conducting a follow-up meeting on the RTM findings, the following procedures are carried out:*Auditee*provide feedback on audit results; Auditors provide explanations regarding the feedback*auditee*; making agreements/aligning perceptions and making recommendations. In relation to the above procedures, RTM follow-up activities are carried out in stages regarding the following matters:

1. Identification of deficiencies/findings from the auditor
2. Finding the root of the problem from the auditee's side

3. Look for short-term solutions: use as is, re-fix, troubleshoot, involve stakeholders from the auditee side.
4. Establish an implementation schedule for short, medium and long term solutions from the auditee.
5. Verification of implementation from the auditee
6. Determine the schedule for implementing the solution from the auditee
7. Conclusion of the auditor's findings

CHAPTER VIII: FOLLOW-UP AUDIT

Description:

This chapter discusses: submitting follow-up requests for corrective action, scheduling follow-up audits, implementing follow-up audits (follow-up assessments), and reporting follow-up audits.

The appendices related to this chapter are:

1. Attachment 16: Final Warning Letter
2. Appendix 17: Final Corrective Action Request Form
3. Appendix 18: Final Corrective Action Form
4. Appendix 19: Request for Correction Follow-up
5. Appendix 20: Final Internal Quality Audit Findings Follow-up Report

8.1 Submission of Follow-up Corrective Action Requests

The implementation of Follow-Up Audits (ATL) is important because the benefit of implementing AMI lies not in the number of audit findings but rather in the follow-up to improvements from the findings. ATL is an activity to audit the follow-up to improvements (requests for corrective action) from previous AMI findings, accompanied by evidence of the improvements. ATL focuses on auditing improvements to previous AMI findings. ATL is useful for ensuring that AMI findings have been corrected and will not recur as findings in the future or in future AMIs. ATL aims to ensure the effectiveness and impact of follow-up audit results or requests for corrective action. Follow-Up Audits are activities to identify and document progress.*auditee*in implementing audit recommendations.

Audit findings follow-up is the steps taken by the auditee to correct audit findings and follow up on audit recommendations. Audit follow-up must be taken immediately after receiving the audit report from the auditor.

8.2 Follow-up Audit Scheduling

To plan ATL there are several stages that need to be carried out, namely:

a. Determine whether a follow-up audit will be conducted or not.

Prioritization of follow-up audit assignments should take into account the overall audit strategy, as in the annual strategic planning process. Reasons for not conducting follow-up audits include the audit scope being too small, the audit findings no longer being relevant, or the relevant program no longer existing.

b. Determining the scope of the follow-up audit

The scope of the follow-up audit should be determined based on an assessment of the continued application of the previous audit conclusions, management's assertion of corrective actions, and the auditor's level of confidence in the work of the previous auditor.

c. Cross audit follow up

Activity *cross audit follow up* covers*review* several audit results in one entity or several audit results in an entity. Activities*cross audit follow up* specifics need to consider the strategic planning process of performance audits.

d. Preparing resources for follow-up audits

Resources for conducting follow-up audits depend on factors such as the number of recommendations, the nature of the relationship with*auditee*and whether members of the previous audit team will assist in the follow-up audit.

e. Scheduling follow-up

The scheduling of follow-up audits depends on the nature of the audit, the type of recommendations, social and economic risks, and so on. Follow-up audits are conducted after the first internal quality audit.

8.3 Implementation of Follow-up Audit (Follow-up Assessment) In accordance with the ATL concept, which is an action taken to eliminate the causes of non-conformity, defects or other undesirable things, so as to prevent the recurrence of these things to lead to continuous quality improvement.

This action is carried out during a Management Review Meeting (RTM). A RTM is a meeting with a specific timeframe aimed at discussing follow-up actions on findings, led directly by the leader and attended by all levels of management.

In practice, RTM typically implements corrective actions, preventive actions, and verification actions. Some of these actions, conceptually, can be understood as follows:

1. Corrective action is an action to eliminate the cause of a recognized nonconformity or other undesirable situation.
2. Preventive action is an action that eliminates the possible cause of a nonconformity or the possibility of an undesirable situation.
3. Verification is the act of ensuring, through the determination of objective evidence, that specified requirements have been met.

8.4 Follow-up Audit Reporting

Follow-up Audit Reporting is a report written by the audit team regarding the results of the follow-up audit that has been carried out. The Follow-up Audit Report contains an audit report on the effectiveness of the corrective actions taken by the auditee in response to previous AMI findings. Follow-up Audit Reporting plays a crucial role in the context of continuous quality improvement and enhancement.

In the follow-up audit report, the auditor reports findings and recommendations from previous AMI findings that were not followed up during the follow-up audit for subsequent submission to stakeholders. This follow-up audit report provides stakeholders with information regarding:

1. The effectiveness of corrective actions taken within the timeframe agreed upon in the corrective action request. Therefore, it is often referred to as a Corrective Action Effectiveness Review Report.
2. Obstacles that auditees may encounter when taking corrective actions based on previous AMI findings
3. Input and suggestions regarding several alternative effective steps that can be taken by the auditee in order to follow up on previous AMI findings.
4. There is no standard or fixed format for writing this follow-up audit report, the most important thing is that it is easy to understand and able to provide information to...

stakeholders about several things that need to be fixed/improved in order to improve continuous quality.

Some examples of follow-up audit reporting models that can be used are as follows:

Table 8.1 Follow-up Audit Reporting Model

No	AMI Item Number	Previous Year Audit Findings	Auditor's Follow-up Recommendation Results	Proof of Realization	Control (P3)	Improvement (P4)
1.						
2.						
3.						
4.						
5.						

CHAPTER IX: CODE OF ETHICS FOR INTERNAL QUALITY AUDIT

Description:

This chapter discusses: the meaning of the code of ethics, the purpose of the code of ethics, the principles of internal quality audits, the principles of auditors, the code of ethics for auditors and auditees, the rights and obligations of auditors and auditees, and sanctions for auditors and auditees.

9.1 Understanding the Code of Ethics

Ethics is defined as the moral values or norms that underlie human behavior. Ethics is generally defined as a set of moral principles or values. More comprehensively, ethics refers to the totality of norms and judgments used by society to determine how humans should conduct their lives. Specifically, ethics refers to a set of moral values or principles that serve as a guide for actions, behavior, or conduct. Because they serve as a guide, these moral principles also serve as criteria for assessing the rightness or wrongness of actions or behavior.

Meanwhile, a code of ethics is defined as the values, norms, or rules that govern the moral behavior of a profession/task through written provisions that must be met and adhered to by every member of the profession/officer. A code of ethics is an organization's moral commitment that contains:

1. Things that are permitted and prohibited by members of the profession/officers.
2. Things that must be prioritized or prioritized by professionals/officers when facing conflict or dilemma situations.
3. The noble goals and ideals of the profession.
4. Sanctions for professional members/officers who violate the code of ethics.

The implementation of a code of ethics is firstly to protect the interests of the public or service users from possible negligence, errors or harassment, whether intentional.

or unintentionally by members of the profession/officers. Second, to protect the dignity of the profession from deviant behavior by members of the profession/officers.

For a code of ethics to function optimally, two conditions must be met: it must be formulated by the professional or officer themselves. A code of ethics will be ineffective if it is determined or formulated by an institution outside the profession. Furthermore, the implementation of the code of ethics must be continuously monitored. Any violations will be evaluated and action taken by a specially appointed board.

9.2 Purpose of the Code of Ethics

The purpose of formulating this auditor code of ethics is to encourage the achievement of an ethical culture among AMI auditors. This code of ethics is necessary for AMI auditors to foster trust among auditors who will carry out AMI duties.

9.3 Principles of Internal Quality Audit

1. Integrity (*integrity*)
   In running AMI, you must be honest and responsible and be able to apply various rules/regulations properly.
2. Explaining it as it is (*fair presentation*). Delivering a true audit report. Audit findings, audit conclusions, and other information are presented objectively.
3. Professional Service (*due professional care*).
   AMI must be carried out by professional auditors who have competence, so that they have credibility before the auditee.
4. Maintain confidentiality (*confidentialy*)
   Information obtained in the AMI process must be used wisely, including in handling sensitive and confidential information.
5. Free (*independence*)
   Auditors must be impartial and objective. There must be no conflict of interest with the auditee or the audited unit.

Evidence-based approach (*evidence based approach*). AMI activities must be able to verify evidence. Based on samples submitted during the audit.

9.4 Auditor Principles

1. Integrity

Auditors are able to build trust in others, demonstrating that their commitment is solely to truth and facts. This integrity forms the basis for auditors' decisions and assessments of auditees. To establish auditors with high integrity, the following standards of conduct are established:

a. Carry out all auditor duties with full diligence, responsibility and uphold the value of honesty.
b. Comply with the law and make reports in accordance with professional regulations
c. Not involved in illegal activities or involved in actions that could reduce the authority of the AMI auditor profession.
d. Respect and contribute to the legitimate and ethical goals of the organization.

2. Objectivity

AMI auditors maintain an objective attitude in collecting and evaluating audit results. In making assessments, auditors must evaluate the audited object in a balanced manner, without being influenced by personal or group sentiments. An AMI auditor's objective attitude and actions can take the following forms:

a. Not involved in any form of activity or relationship that could interfere with the objectivity of the assessment
b. Do not accept any form of gift that could influence the assessment.
c. Disclose all facts obtained from the audit results, which may affect the reporting of audit results.

3. Confidentiality

AMI auditors uphold professionalism in safeguarding the information they obtain from auditees. Auditor behavior that reflects the principle of confidentiality includes:

a. Protecting information obtained from audit activities.
b. Do not use audit information for personal gain or activities that are contrary to regulatory provisions or activities that are detrimental to the organization.

4. Competence

Auditors in AMI do the following:

a. apply the knowledge, skills and experience required in the implementation of AMI services.
b. Conduct Internal Quality Audits in accordance with established standards
c. improve the capabilities and effectiveness as well as the quality of auditor services.

5. Independence

AMI auditors are not involved in any conflict of interest with the auditee or any other party involved in the implementation of AMI. Auditor independence can be maintained by:

a. Avoid meetings with auditees outside the audit process.
b. The audit process is carried out in groups
c. The auditor does not conduct audits on the unit/organization of which he is part.

9.5 Code of Ethics for Auditors and Auditees

9.5.1 Auditor code of ethics

There are at least 3 definitions related to the above sub-theme, namely:

a. An auditor is a person who has the ability and qualifications to conduct quality audits.

b. Client is an organization/individual who has the right to arrange or the contractual right to request an audit.
c. Auditee is the organization/work unit/person being audited. The auditee can also be the client.

AMI auditors must be able to apply and uphold the following auditor principles: integrity, objectivity, confidentiality, competence, and independence.

In carrying out AMI, auditors must have the following characteristics:

a. Not patronizing;
b. Always present a side of truth and justice;
c. Straight to the point and no beating around the bush;
d. Think systematically;
e. Always pursue conformity with;
f. Try looking for know understanding *Auditee*, not the Auditor's understanding;
g. Everything is always prepared;
h. Always helpful*Auditee;*
i. Establish communication as effectively as possible with*Auditee;*
j. Always follow up on repair requests.

9.5.2. Auditee

There are 3 (three) methods in selecting auditees, namely

1.Systematic selection

The internal audit department develops an annual audit schedule for the anticipated audits. Typically, this schedule is developed with risk in mind. Potential auditees that demonstrate a high level of risk are prioritized for selection.

2.Ad Hoc Audits

This method is used considering that operations don't always go exactly as planned. Management assigns internal auditors to audit specific functional areas that are deemed problematic.

Thus the management selects the auditee for the internal auditor.

3. Auditee Requests

Management often requires input from internal auditors to evaluate the adequacy and effectiveness of internal controls and their impact on operations within a particular structure. Therefore, the auditee in question submits a request for an audit.

9.6 Rights and Obligations of Auditors and Auditees

9.6.1. Auditor Rights and Obligations AMI auditor rights consist of:

a. the right to conduct performance audits of institutions, units and work devices within the UIN Walisongo Semarang environment;
b. the right to conduct evaluations of institutions, units and work devices within the UIN Walisongo Semarang environment as an auditee in accordance with the applicable AMI instruments;
c. the right to communicate with the auditee regarding the implementation of AMI during a certain period;
d. the right to determine the status or performance assessment of the auditee being audited; and
e. the right to provide notes, suggestions and recommendations to auditees and other parties involved in order to improve performance in accordance with established regulations and operational standards.

The responsibilities of the AMI auditor are:

1. Auditing according to the audit scope
2. Carry out tasks objectively
3. Collecting and analyzing evidence
4. Carrying out duties in accordance with the code of ethics, one of which is maintaining the confidentiality of audited documents.
5. Able to answer auditee questions

9.6.2. Rights and Obligations of Auditees AMI auditee rights consist of:

1. The right to submit a performance audit of the institutions, units and work devices that are part of it
2. The right to receive evaluation results on the performance of institutions, units and work devices that are part of it
3. The right to communicate with auditors regarding the implementation of AMI within a certain period
4. The right to obtain the performance status of the institutions, units and work devices that are part of it
5. The right to receive notes, suggestions and recommendations from AMI auditors regarding the performance of institutions, units and work devices that are part of it.

Auditee's obligations consist of:

1. Prepare documents to be audited
2. Answering questions asked by AMI auditors
3. Accept or refute statements from AMI auditors
4. Prepare facilities that support the implementation of the audit.

9.7 Auditor and Auditee Sanctions

9.7.1. Discipline Enforcement

If the Chancellor of Walisongo Semarang receives a written and official report regarding a violation of the AMI auditor code of ethics, the Chancellor of UIN Walisongo Semarang will implement disciplinary enforcement as follows:

1. The Chancellor/Chairman forms an Auditor Ethics Commission consisting of three people, and serves for a period of 2 months;
2. The Auditor Ethics Commission immediately studied the contents of the report;
3. The Auditor Ethics Commission held a meeting to hear clarification from the reported auditor and also the reporter separately;

4. After listening to the explanations of the accused and the reporter, if it is not proven and there is an agreement between both parties, the examination procedure will not be continued;
5. If it is proven that there is a violation of the AMI auditor code of ethics, the reported auditor must immediately correct the report he made;
6. The Auditor Ethics Commission reports the results of its work to the Chancellor of UIN Walisongo Semarang.

9.7.2. Auditor and Auditee Sanctions

Auditors who fail to comply with or violate AMI's code of ethics will be assessed and prosecuted in accordance with applicable disciplinary procedures. The types of sanctions imposed are:

1. Verbal warning;
2. First, second and third written warnings;
3. Temporary suspension as auditor for a certain period;
4. Permanent dismissal as auditor.

CHAPTER X: CLOSING

Description:

This chapter concludes the discussion of all chapters in this guideline with the hope that the quality improvement process can be sustainable.

PThe Internal Quality Audit Guidelines for UIN Walisongo Semarang are a dynamic document that can be developed according to the needs and developments of each Islamic university in Indonesia. Through the development of the Internal Quality Audit Guidelines (AMI), it is hoped that the Internal Quality Audit Guidelines (SPMI) will become more comprehensive and have an internal mechanism to meet the needs of improving the quality of higher education institutions.

With good implementation of AMI, the Continuous Quality Improvement process or PPEPP will also run well so that ultimately UIN Walisongo Semarang will become more advanced and of higher quality.

REFERENCE

Guide to AUN-QA Assessment at Programme Level, Version 3.0.; 2015. ASEAN University Network, Thailand.

Decree of the Director General of Islamic Education Number 102 of 2019 concerning Religious Standards for Islamic Religious Higher Education Regulation of the National Accreditation Board for Higher Education (BAN-PT) Number 13 of 2023 concerning the National Accreditation System for Higher Education (SAN Dikti);

BAN-PT Regulation Number 7 of 2023 concerning Higher Education Accreditation Instruments;

Regulation of the National Accreditation Board for Higher Education Number 4 of 2019 concerning Submission of Applications for Accreditation of Study Programs and Higher Education Institutions;

Regulation of the National Accreditation Board for Higher Education Number 5 of 2023 concerning Study Program Accreditation Instruments;

Regulation of the National Accreditation Agency for Higher Education Number 5 of 2020 concerning the Accreditation Mechanism for Accreditation carried out by the National Accreditation Agency for Higher Education;

BAN-PT Regulation Number 8 of 2023 concerning adjustments to the Assessment Matrix for Higher Education Accreditation Conversion Supplement Instruments;

Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education.

Appendix 1: Annual Internal Quality Audit Plan

ANNUAL INTERNAL QUALITY AUDIT PLAN

TAHUN :

No	Lingkup Audit	Kode Dokumen	Jan				Peb				Mar				Apr				Mei				Juni				Juli			
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	Evaluasi Diri																													
1	Visi, Misi, Tujuan dan Sasaran Program Studi/ Unit Kerja																													
2	Tata pamong, kepemimpinan, system pengelolaan dan penjaminan mutu																													
3	Mahasiswa dan lulusan																													
4	Sumber daya manusia																													
5	Kurikulum, pembelajaran, dan suasana akademik																													
6	Pembiayaan, sarana dan prasarana, serta system informasi																													
7	Penelitian, pengabdian kepada masyarakat, dan kerjasama																													
	Dokumen Evaluasi Diri																													
1	Pernyataan Mutu																													
2	Rancana Strategis																													
3	Pengelolaan																													
4	Sumber daya manusia																													
5	Pendanaan																													
6	Aktivitas Pendidikan																													
7	Penelitian																													
8	Kontribusi/ Pengabdian pada Masyarakat dan Komunitas																													
9	Capaian Prestasi																													
10	Kepuasan Pelanggan																													

No	Lingkup Audit	Kode Dokumen	Jan				Peb				Mar				Apr				Mei				Juni				Juli			
			1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
11	Penjaminan Mutu dan Benchmarking																													
Keterangan:																														
: Rencana							Ketua LPM;																Kapus Audit;							
:Realisasi dan perlu perbaikan																														
: Selesai																														
			(_____))																(_____))											
			NIP:																NIP:											

Appendix 2: Standard Operating Procedures (SOP) for AMI Activities

STANDARD OPERATING PROCEDURES (SOP) FOR INTERNAL QUALITY AUDIT ACTIVITIES

Process	Person responsible			Date
	Number	Department	Signature	
Formulation		Team Leader		07 April 2024
Inspection		The. LPM		07 April 2024
Agreement		Head of Department I		07 April 2024
Determination		Head		07 April 2024
Control		The. LPM		07 April 2024

1. OBJECTIVE

This Internal Quality Audit (AMI) Procedure provides guidelines on the responsibilities and authorities related to the implementation of Internal Quality Audits, in the context of implementing the Quality Management System (QMS).

2. SCOPE

This procedure includes a description of the provisions and procedures for implementing Internal Quality Audits, to be used in all work units and activities related to the implementation of the SMM in…….

3. DEFINITION

Internal Quality Audit Guidelines for UIN Walisongo Semarang 2024

PTPP : Request Action Repair and Prevention
RTP : Auditee Corrective Action Plan : Work unit to be audited.
Auditor : Personnel tasked with carrying out the audit Audit team : Group of personnel (auditors) tasked with carrying out audits
Lead auditor : The person who leads the audit team.
Verification : activity for do checking the correctness of a process.
Verifier : People Which on duty check and know the truth of a process.

4. REFERENCE

4.1 Guide to Completing the Internal Quality Audit Instrument
4.2 Internal Quality Audit Instrument

5. GENERAL REQUIREMENTS

5.1 The purpose of internal quality audits in is:
- 5.1.1 To assess the conformity of the implementation of the quality management system with other related standards and regulations.
- 5.1.2 To evaluate the effectiveness and efficiency of the implementation of the quality management system and its improvement efforts.
- 5.1.3 To be a material for continuous quality improvement.

5.2 Internal Quality Audit will be carried out 1 (one) time a year.
5.3 The implementation of internal quality audits is managed by LPM with the following actions:
- 5.3.1 Establish an Audit Program that includes information about:
  - 5.3.1.1 Auditee
  - 5.3.1.2 Audit Scope

5.3.1.3 Audit Schedule
5.3.1.4 Tim Auditor

5.3.2 Form an Audit Team with the following provisions:
5.3.2.1 Auditors are personnel who have attended at least SPMI training and internal quality audit training.
5.3.2.2 The auditor must be independent of the area or scope to be audited, by appointing personnel from one section for cross audit assignments in other sections.

5.3.3 Submit the Audit Program to the Audit Team and Auditee with a notification letter no later than 1 (one) month before the audit is carried out.

5.3.4 Actively oversee all Internal Quality Audit activities, from the preparation stage to the completion of verification.

5.4 Audit results or audit findings will be categorized into 3 types, namely:

5.4.1 Major

Audit findings are categorized as major if adequate evidence (quality records) is not found as a sign of the implementation of the quality management system and if existing procedures are not implemented.

5.4.2 Minor

Audit findings are categorized as minor if, despite being supported by sufficient evidence, there are still deficiencies in the documentation in the implementation of the quality management system. This finding also applies if there are deviations from established procedures.

5.4.3 Notes or observations

Audit findings are categorized as notes, if the findings do not constitute a deviation from the provisions of the quality management system, but require attention from the audit.

5.5 Audit findings in major and minor categories must be included in the PTPP audit results and the auditee must include them in the corrective action plan (RTP) to prevent the findings from recurring.
5.6 The audit results must be prepared no later than 21 (twenty one) working days from the completion of the audit and submitted to the auditee and LPM for corrective and preventive action.
5.7 Internal quality audit is the implementation of SMM provisions, all leaders must provide full support to ensure the smooth and successful implementation of the internal quality audit process.
5.8 All audit findings must be resolved no later than 3 (three) months after they are discovered. Findings are deemed resolved once they have been verified by a verification team appointed by the LPM.

6. WORKFLOW AND WORKFLOW DESCRIPTION

6.1 Internal Quality Audit Planning Workflow

AKTIVITAS	REKTOR	LPM	AUDITOR	AUDITEE
Mulai				
Menetapkan Progam Kegiatan AMI				
Mengusulkan SK Panitia dan SK Auditor				
Penerbitan SK Panitia dan SK Auditor di				
Penerbitan surat pemberitahuan pelaksanaan AMI				
Orientasi Auditor				
Pembagian kelompok kerja auditor				
Rapat Koordinasi auditor terkait tugas/fungsi, penyusunan audit plan dan jadwal audit				
Koordinasi auditor dengan auditee terkait waktu audit				
Persetujuan Jadwal audit				
Penyelenggaraan rapat pra audit				
Penetapan rencana pelaksanaan AMI				
Selesai				

6.2 Internal Quality Audit Planning Description

6.2.1 The Chancellor instructed LPM to carry out AMI, and instructed the Faculties/Study Programs/Units /Institution to prepare and support the implementation of AMI

6.2.2 LPM

1. Establish an Internal Quality Audit Program (AMI) which includes provisions regarding the areas to be audited, audit schedule, lead auditor, and auditor.
2. Issue an audit notification letter to all work units to be audited (auditees) by listing the AMI Program.
3. Issue an AMI assignment letter to the lead auditor, auditor and observer (if any) including the AMI Program.

6.2.3 Lead Auditor

1. Together with the audit team members, analyze the auditee's main functions/tasks according to the DIR ICT organizational structure.
2. Together with the audit team members (auditors), prepare a detailed audit schedule.
3. Coordinate the detailed audit schedule with the auditee to reach mutual agreement on the schedule.
4. Create an Audit Plan which includes, among other things:
    a. General information: objectives, scope, standards used, audit team and other matters that need to be conveyed.
    b. Audit Schedule: auditor, date, time, auditee and the applicable quality management system provisions for each area audited.
5. Prepare forms and documents that will be used in the audit process, for example PTPP form, RTP form,

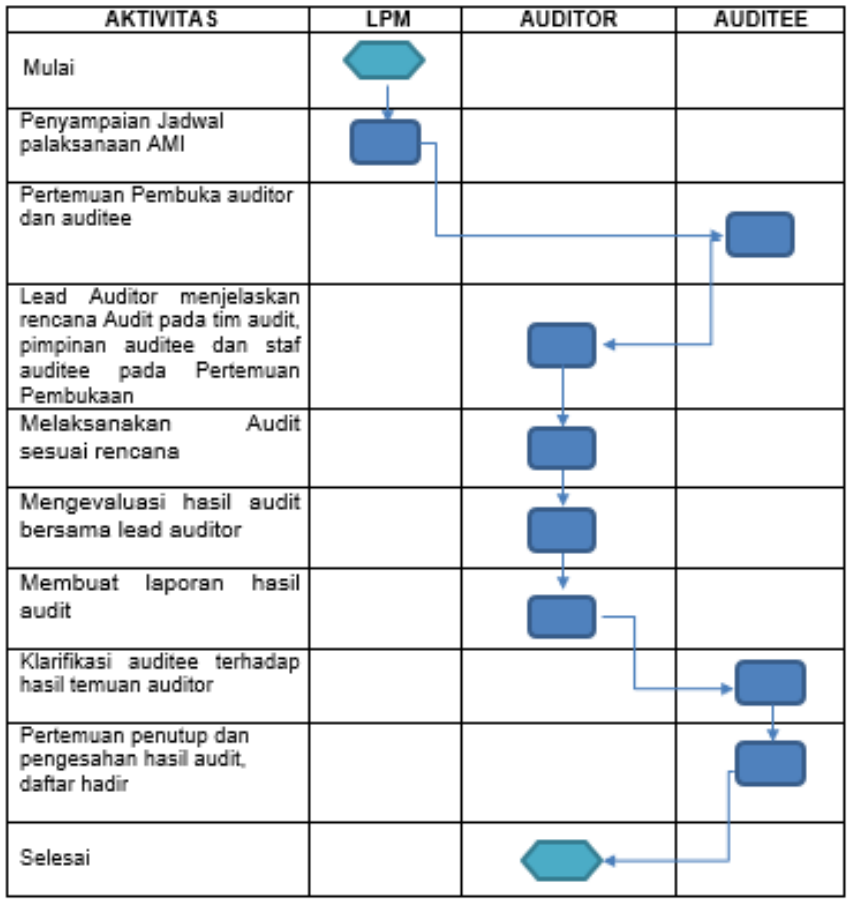
Findings with categories Notes/Observations, and Audit checklist.

6. Together with the audit team members, create a final audit schedule.
7. Request Management Representative's approval for the schedule.

6.2.4 LPM

1. Receive the audit schedule and audit plan from the lead auditor and review its compliance with the Audit Program, including the resources required.
2. Conducting pre-audit meetings with lead auditors to determine the audit schedule and audit plan and finalizing the audit plan and other matters required for the audit implementation.
3. Approve the AMI Plan for use in conducting audits.

6.3 Internal Quality Audit Implementation Workflow



6.4.1 Opening meeting.

- The audit team conducts an opening meeting with the auditee.
- The Auditee Leader explains the organization & staff for which he is responsible, and the auditee's responsibilities in the SMM.
- Lead Auditor explains the Audit Plan
- The Auditee Leader makes proof of attendance list and signs it as confirmation.

6.4.2 Audit Process and Audit Team Meeting

- Carry out the audit in accordance with the audit plan.
- Conduct an Audit Team Meeting led by the Lead Auditor, to evaluate the audit results and determine the category of each finding before being submitted to the auditee at the Closing Meeting.
- Issue PTPP for each Major and Minor category finding
- Create an Audit Findings report with the Notes/Observations category • Confirm the auditee's approval of the findings outlined in the PTPP.

6.4.3 Closing Meeting (*closing meeting*)

- Conduct a closing meeting at the end of the entire audit process attended by the auditee's leadership, auditee staff, and the audit team.
- Lead Auditor delivers audit results/findings along with their categories
- The Lead Auditor conveys conclusions regarding the effectiveness and efficiency of the implementation of SMM in the work unit.
- The auditee leader makes proof of attendance and signs it as confirmation, one copy for the auditee and one copy for the audit team.

6.5 Audit Results and Corrective Action Reporting Workflow

AKTIVITAS	LPM	AUDITOR	AUDITEE
Mulai			
Penyampaian Laporan Pelaksanaan Audit Mutu Internal oleh Auditor			
Penyampaian Laporan Hasil AMI kepada auditee			
Menyusun RTP berdasarkan hasil AMI			
Melaksanakan perbaikan sesuai RTP			
Melakukan evaluasi RTP yang telah disusun dan dilaksanakan oleh auditee			
Membuat laporan evaluasi pelaksanaan RTP			
Selesai			

6.6 Description of Audit Results and Corrective Action Reporting

6.6.1 Lead Auditor

a. Together with the entire Audit Team, prepare an audit report based on the results of observations during the audit process, including a summary of activities, implementation reports and findings.
b. Submit the audit report to LPM and send a copy to the auditee.

6.6.2 Auditee

1. Receive PTPP for findings in minor and major categories.
2. Prepare a Corrective Action Plan (RTP) and submit it to MR within one week of receiving the PTPP.
3. Carry out repairs according to the RTP.

6.6.3 LPM

1. Receive RTP from auditee.
2. Review the adequacy of the RTP.
3. Set RTP or return inadequate RTP.

6.7 Verification Workflow

AKTIVITAS	LPM	TIM VERIFIKASI
Mulai		
Penetapan TIM Verfikasi Laporan Hasil AMI		
Menerbitkan Surat Tugas dan jadwal pelaksaan Verifikasi		
Penyampaian jadwal pelaksanaan verifikasi hasil pelaksanaan AMI ke Audeete		
Memeriksa penyelesaian tiap temuan dan memverifikasi hasil penyelesaiannya		
Membuat laporan hasil pelaksanaan hasil verifikator		
Menerima laporan hasil verifikasi		
Melakukan evaluasi hasil kerja TIM Verifikasi AMI dan TIM Auditor		
Merumuskan langkah peningkatan kinerja para auditor		
Selesai		

6.7 Verification Description

6.7.1 LPM

1. Establish a TEAM to verify the results of internal quality audits.
2. Issue a notification letter from the AMI results verification team to all work units (auditees).
3. Issue a verification assignment letter, along with the schedule.

6.7.2 Verification Team

1. Check the resolution of each finding stated in the PTPP and RTP.
2. If the finding is proven to have been resolved, the verifier will sign the PTPP as proof of its resolution. If the finding has not been resolved, the PTPP will not be signed by the verifier.
3. Make a report on the results of the verification implementation (attached with a copy of the PTPP that has been signed by the verifier) and submit it to LPM.
4. LPM receives verification results report.
5. Review the suitability or completeness of the verification results.
6. Holding audit team meetings to evaluate the results of internal quality audits, including evaluating the performance of the audit team.
7. Formulate steps to improve the performance of auditors (audit team).

7. EXCEPTION

1. If the audit is deemed unsatisfactory, the lead auditor or LPM is authorized to conduct a re-audit. The same applies if the audit report is unsatisfactory. The decision to repeat the audit is determined by the LPM.
2. If there is a dispute over the category of findings (major/minor/note), the category of findings will be determined by the LPM. Changes to this category (if any) must be approved by the lead auditor or

verifier. Previous findings must not be erased or removed.

3. Postponement of the audit time and schedule must be approved by the LPM. Requests for postponement must be made in writing.

8. RECORDING

8.1 Internal Quality Audit Notification Letter.
8.2 Internal Quality Audit Assignment Letter.
8.3 Internal Quality Audit Plan (from the audit team).
8.4 Checklist Audit
8.5 Internal Quality Audit Report (from the audit team), consisting of:

- Activity Summary (front page)
- AMI Implementation Report
- Audit Findings Report: PTPP
- Report Findings Audit with Notes/Observation category

8.6 Corrective Action Plan (from auditee).
8.7 Verifier Assignment Letter

Attachment: Internal Quality Audit Implementation Schedule

INTERNAL QUALITY AUDIT IMPLEMENTATION SCHEDULE

Period:

No.		Kegiatan	Auditee	Auditor dan Pendamping	Lingkup Audit	Kode Dokumen
1.		Pembukaan			•	
		Ekspos				
		Verifikasi				
2.		Pembukaan				
		Ekspos				
		Verifikasi				

Kota,

Disetujui Oleh,

Ketua LPM,

Disiapkan Oleh,

Kapus Audit dan Pengendalian Mutu

Appendix 4:
Decree on the Appointment of Final Auditor and Auditee

LOGO DECISION LETTER
RECTOR OF Walisongo Islamic University Semarang NUMBER: YEAR 2020
ABOUT
DETERMINATION OF AUDTORS AND AUDITEES OF UIN Walisongo Semarang

RECTOR OF UIN Walisongo ….....

Weigh : a. That to ensure implementation
quality learning activities at UIN Walisongo Semarang, it is deemed necessary to appoint an Auditor and Auditee;
b. That for this purpose, point a, needs to be stipulated by the Chancellor's Decree .....

Remember : 1. Republic of Indonesia Law Number 20 of 2009
2003 Concerning the National Education System;
2. Republic of Indonesia Law Number 14 of 2005 concerning Teachers and Lecturers;
3. Republic of Indonesia Law Number 12 of 2012 concerning Higher Education;
4. Government Regulation Number 4 of 2009
2014 Concerning the Implementation of Higher Education and Management of Higher Education Institutions;
5. Presidential Regulation No. 8 of 2012 concerning the Indonesian National Qualifications Framework;
6. Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 50 of 2018 concerning amendments to the regulations of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia

and Higher Education Number 44 of 2015 concerning National Standards for Higher Education

7. Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 62 of 2016 concerning the Higher Education Quality Assurance System

Notice : Letter from the Head of the UIN Quality Assurance Institute Walisongo Semarang No…

DECIDE

Setting :

First : Setting Auditor And Auditee

.....

Second : This decision shall come into effect from the date of its stipulation, with the provision that if any errors are found in the future, corrections will be made accordingly.

Third : This Chancellor's Decision shall come into effect from the date of its stipulation.

Established in : …… On Date : 2020

PRINCIPAL,

Appendix 5: Internal Quality Audit (AMI) Activity Notification Letter

LETTERHEAD

Number :
Appendix :
Regarding : Notification of Internal Quality Audit Activities

Dear Sir/Madam,
From

Assalamu'alaikum wr. wb.
It is respectfully informed that in order to ensure that the implementation of the quality assurance system has been carried out in accordance with the cycle that has been determined according to the Tri Dharma service practices, thenWalisongo State Islamic University Semarangthrough the Quality Assurance Institute will conduct an Internal Quality Audit.
The internal audit was carried out on: Day : .....s.d.....
Date: .....sd.....
Time: .....sd.....
Location: Work unit in the ..... environment
In this regard, all work units are requested to prepare themselves to follow up on the internal audit activities as referred to.
Thus this notification is conveyed, thank you for your attention and cooperation.
Peace be upon you.

……., ...
Head of LPM,

…….

Appendix 6: Audit Checklist Form

AUDIT CHECKLIST FORM (AUDIT INSTRUMENT)

Audit Number	Date	Auditor	NIP
…….	……..	……..	……..

No.	References (Fill in standard items)	Questions (Filled in according to standard points) which is considered less than satisfactory)	Of	No	Special Notes

(2) AUDIT CHECKLIST FORM (AUDIT INSTRUMENT)

No.	Audit Criteria/Standards / Reference	A list of questions	Observation and Visitation Results/ Facts Field	Audit Findings	Recommendation Audit/ Special Notes
1					

Appendix 7: Internal Quality Audit Questionnaire Form

1. INTERNAL QUALITY AUDIT QUESTIONNAIRE FORM

Audit Number	Audit Date	Auditor	Auditee
…….	…….	…….	…….

No.	Reference/ Standard/ Quality Item/ Criteria	Question	Observation /Audit/Visitation Results (Notes) Audit)	Physical Evidence			Recommended / Notean
				There is Complete	There is Incomplete	There isn't any	

QUALITY AUDIT QUESTIONNAIRE LIST FORM

No.	Question	Criteria	Physical Evidence

AUDIT QUESTIONS

The following example questions use the interview audit method. The principle is to use the 5W + 1H + 1S + 1N: Why, Where, What, When, Who, How, accompanied by good proof/verification of the results. (Show me) Don't forget to note the evidence (Note)

Question type:

1. Open Question:
   - General questions, cannot be answered with “yes” or “no”

   Example: How do you set quality objectives in your organization?
2. Extended Question:
   - Development of the auditee statement Example: What and how do you measure the achievement of quality objectives?
3. Clarification Question:
   - To prevent missing information in answering frequently asked questions

   Example: from your explanation, measurements are taken every month, how do you ensure that this is done?
4. Closing Question:
   - To close the question asked
   - Used to confirm facts

   Example: Q: How do you store flammable materials? A: The materials are stored in a separate and safe area with adequate warning signs and a fire extinguisher. Q: Show me (note/record the evidence/observation results)

EXAMPLES OF AUDIT QUESTIONS USING QUALITY STANDARD AUDIT COVERAGE (Minister of Research, Technology, Education, Culture, and Higher Education Regulation No. 53 of 2023)

The following example questions use the interview audit method. The principle is to use the 5W + 1H + 1S + 1N: Why, Where, What, When, Who, How, accompanied by good proof/verification of the results. (Show me) Don't forget to note the evidence (Note)
Question type:

Example: Q: How do you store flammable materials? A: The materials are stored in a separate and safe area with adequate warning signs and a fire extinguisher. Q: Show me (note/record the evidence/observation results)

5. Open Question:
   - General questions, cannot be answered with “yes” or “no”

   Example: How do you set quality objectives in your organization?

6. Extended Question:
   - Development of the auditee statement Example: What and how do you measure the achievement of quality objectives?

7. Clarification Question:
   - To prevent missing information in answering frequently asked questions

   Example: from your explanation, measurements are taken every month, how do you ensure that this is done?
8. Closing Question:
   - To close the question asked
   - Used to confirm facts

INSTRUMEN AUDIT MUTU INTERNAL
UNIVERSITAS ISLAM NEGERI WALISONGO SEMARANG
(STANDAR PENDIDIKAN)

No	Nama Standar	Indikator AMI	IKU	IKT	Capaian AMI	Sasaran dan Data Dukung	Penilaian
1	2	3	4	5	6	7	8
	Pendidikan						
	1. Standar Luaran Pendidikan						
1	Standar Kompetensi Lulusan	Program Studi merumuskan Standar Kompetensi Lulusan (SKL) minimal meliputi: 1) sikap beriman, bertaqwa, berakhlak mulia, dan berkarakter sesuai dengan nilai-nilai Pancasila, 2) mampu dan mandiri untuk menerapkan (sarjana), mengembangkan (magister), menemukan teori (doktor) ilmu pengetahuan dan teknologi yang bermanfaat bagi masyarakat, 3) mampu secara aktif mengembangkan potensinya	V		Program studi memiliki rumusan SKL minimal dalam dokumen kurikulum yang memuat 3 aspek dengan sangat jelas dan lengkap.	1) **Prodi:** SKL yang termuat dalam Naskah Kurikulum 2) **WD I dan Dekan:** Panduan Akademik Fakultas yang memuat tentang SKL 3) **Bagian Akademik dan Kemahasiswaan, Biro AAKK, WR I:** Pedoman dan panduan akademik yang memuat tentang SKL	4 Rumusan SKL memuat 3 (tiga) kriteria dengan sangat jelas dan sangat lengkap, meliputi : 1) sikap beriman, bertaqwa, berakhlak mulia, dan berkarakter sesuai dengan nilai-nilai Pancasila, 2) mampu dan mandiri untuk menerapkan (sarjana), mengembangkan (magister), menemukan teori (doktor) ilmu pengetahuan dan teknologi yang bermanfaat bagi masyarakat, 3) mampu secara aktif mengembangkan potensinya Adanya pedoman dan panduan akademik yang **sangat** jelas memuat tentang rumusan SKL 3 Rumusan SKL memuat 3 (tiga) kriteria dengan sangat jelas dan lengkap, meliputi : 1) sikap beriman, bertaqwa, berakhlak mulia, dan berkarakter sesuai dengan nilai-nilai Pancasila, 2) mampu dan mandiri untuk menerapkan (sarjana), mengembangkan (magister), menemukan teori (doktor) ilmu pengetahuan dan teknologi yang bermanfaat bagi masyarakat, 3) mampu secara aktif mengembangkan potensinya Adanya pedoman dan panduan akademik yang jelas memuat tentang rumusan SKL 2 Rumusan SKL memuat 3 (tiga) kriteria dengan kurang jelas dan lengkap, meliputi :

Attachment: Internal Quality Audit Report

INTERNAL QUALITY AUDIT REPORT

(cover)

NAME OF INSTITUTION
YEAR XX

Appendix 15: Minutes of the Management Review Meeting Results

NEWS

RESULTS OF THE MANAGEMENT REVIEW MEETING

On the Day ....., Date ..... Month Year
....., Time ..... WIB/WITA/WIT, on Campus
..……a Management Review Meeting for the Year ..... has been held by..... Campus Team members on

Appendix 16: Reminder Letter

WARNING LETTER

Number : ……..

To: : ……..

From : ……..

Appendix : ……..

Regarding : Target Time Solution Corrective action

Based on the Internal Quality Audit Findings Monitoring No.……...……., you have agreed to complete the implementation of the Corrective Action on the date. …./…./…… However, until now you have not completed the Corrective Action.

You are given the opportunity to complete the corrective action in question no later than ……/…./…….

Thus for your attention.

……, ……. Head of Audit Team

.....

Copy :

1. Rector / Chairman …….

Appendix 20: Internal Quality Audit Findings Follow-up Report

No	AMI Item Number	Previous Year Audit Findings	Auditor's Follow-up Recommendation Results	Proof of Realization	Control (P3)	Improvement (P4)
1.						
2.						
3.						
4.						
5.						

LEMBAGA PENJAMINAN MUTU

UNIVERSITAS ISLAM NEGERI WALISONGO SEMARANG