



Melakukan Evaluasi Dan Membuat Laporan Penerapan SMK3 Dan Pedoman Teknis K3 Konstruksi

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Evaluasi SMK3 Konstruksi

- Untuk memastikan efektivitas SMK3 Konstruksi yang dijalankan, maka harus ada monitoring dan evaluasi dalam pelaksanaannya
- Evaluasi sistem manajemen dikenal dengan istilah "AUDIT"
- Pada pekerjaan konstruksi, Pejabat Pembuat Komitmen (PPK) wajib melakukan audit sebagai bentuk pengawasan terhadap pelaksanaan RK3K (RKK) → Pasal 16 huruf g – Permen PUPR no. 05/PRT/M/2014
- Penyedia jasa yang memiliki / melaksanakan sistem manajemen keselamatan kerja wajib melakukan internal audit



Pengertian Audit

BS ISO 45001:2018
ISO 45001:2018

3.32 audit

systematic, independent and documented *process* (3.25) for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

Note 1 to entry: An audit can be an internal audit (first party) or an external audit (second party or third party), and it can be a combined audit (combining two or more disciplines).

Note 2 to entry: An internal audit is conducted by the *organization* (3.1) itself, or by an external party on its behalf.

Note 3 to entry: "Audit evidence" and "audit criteria" are defined in ISO 19011.

Note 4 to entry: This constitutes one of the common terms and core definitions for ISO management system standards given in Annex SL of the Consolidated ISO Supplement to the ISO/IEC Directives, Part 1.



Evaluasi

BS ISO 45001:2018
ISO 45001:2018

9.2 Internal audit

9.2.1 General

The organization shall conduct internal audits at planned intervals to provide information on whether the OH&S management system:

- a) conforms to:
 - 1) the organization's own requirements for its OH&S management system, including the OH&S policy and OH&S objectives;
 - 2) the requirements of this document;
- b) is effectively implemented and maintained.



BS ISO 45001:2018

ISO 45001:2018**9.2.2 Internal audit programme**

The organization shall:

- a) plan, establish, implement and maintain an audit programme(s) including the frequency, methods, responsibilities, consultation, planning requirements and reporting, which shall take into consideration the importance of the processes concerned and the results of previous audits;
- b) define the audit criteria and scope for each audit;
- c) select auditors and conduct audits to ensure objectivity and the impartiality of the audit process;
- d) ensure that the results of the audits are reported to relevant managers; ensure that relevant audit results are reported to workers, and, where they exist, workers' representatives, and other relevant interested parties;
- e) take action to address nonconformities and continually improve its OH&S performance (see [Clause 10](#));
- f) retain documented information as evidence of the implementation of the audit programme and the audit results.

NOTE For more information on auditing and the competence of auditors, see ISO 19011.



Pengertian Internal Audit

Pemeriksaan yang dilakukan oleh bagian Audit Internal di Badan Usaha terhadap laporan kegiatan keselamatan dan kesehatan kerja dalam pelaksanaan proyek untuk membuktikan komitmen, konsistensi dan keberlanjutan (kontinuitas) penerapan sistem manajemen keselamatan dan kesehatan kerja



Tujuan Internal Audit



Untuk membantu manajemen Badan Usaha dalam melaksanakan tanggung jawabnya terhadap penerapan sistem manajemen keselamatan dan kesehatan kerja dengan melakukan analisa, penilaian, saran dan komentar mengenai kegiatan yang diperiksanya.



Penerapan Program Audit



- Komunikasi program ke pihak terkait
- Koordinasi dan jadual audit
- Menetapkan dan memelihara proses untuk evaluasi auditor
- Memastikan seleksi tim audit
- Menyediakan sumber daya untuk tim audit
- Memastikan pelaksanaan audit
- Memastikan pengendalian rekaman
- Meninjau dan mengesahkan laporan audit
- Mendistribusikan kepada pihak terkait
- Memastikan tindak lanjut audit



4 Principles of auditing

ISO 19011:2018(E)



Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is a prerequisite for providing audit conclusions that are relevant and sufficient, and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances.

The guidance given in Clauses 5 to 7 is based on the seven principles outlined below.

a) Integrity: the foundation of professionalism

Auditors and the individual(s) managing an audit programme should:

- perform their work ethically, with honesty and responsibility;
- only undertake audit activities if competent to do so;
- perform their work in an impartial manner, i.e. remain fair and unbiased in all their dealings;
- be sensitive to any influences that may be exerted on their judgement while carrying out an audit.

b) Fair presentation: the obligation to report truthfully and accurately

Audit findings, audit conclusions and audit reports should reflect truthfully and accurately the audit activities. Significant obstacles encountered during the audit and unresolved diverging opinions between the audit team and the auditee should be reported. The communication should be truthful, accurate, objective, timely, clear and complete.



ISO 19011:2018(E)



c) Due professional care: the application of diligence and judgement in auditing

Auditors should exercise due care in accordance with the importance of the task they perform and the confidence placed in them by the audit client and other interested parties. An important factor in carrying out their work with due professional care is having the ability to make reasoned judgements in all audit situations.

d) Confidentiality: security of information

Auditors should exercise discretion in the use and protection of information acquired in the course of their duties. Audit information should not be used inappropriately for personal gain by the auditor or the audit client, or in a manner detrimental to the legitimate interests of the auditee. This concept includes the proper handling of sensitive or confidential information.

e) Independence: the basis for the impartiality of the audit and objectivity of the audit conclusions

Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest. For internal audits, auditors should be independent from the function being audited if practicable. Auditors should maintain objectivity throughout the audit process to ensure that the audit findings and conclusions are based only on the audit evidence.

For small organizations, it may not be possible for internal auditors to be fully independent of the activity being audited, but every effort should be made to remove bias and encourage objectivity.



ISO 19011:2018(E)



- f) Evidence-based approach: the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process

Audit evidence should be verifiable. It should in general be based on samples of the information available, since an audit is conducted during a finite period of time and with finite resources. An appropriate use of sampling should be applied, since this is closely related to the confidence that can be placed in the audit conclusions.

- g) Risk-based approach: an audit approach that considers risks and opportunities

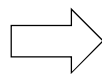
The risk-based approach should substantively influence the planning, conducting and reporting of audits in order to ensure that audits are focused on matters that are significant for the audit client, and for achieving the audit programme objectives.



Langkah – langkah Audit



Assigning an
audit team





Hal hal yang harus diperhatikan Internal Auditor

1. Menelaah dan menilai kebaikan dan/atau penyimpangan penerapan sistem manajemen keselamatan dan kesehatan kerja dan pengendalian operasionalnya
2. Memastikan ketaatan terhadap kebijakan, prosedur dan rencana K3 yang telah ditetapkan
3. Memastikan seberapa jauh penerapan rencana K3 dilaksanakan, dipertanggungjawabkan dan dipelihara.
4. Memastikan pengelolaan data dapat dipercaya
5. Menilai mutu pekerjaan tiap bagian yang telah memenuhi standar K3 yang telah ditetapkan
6. Menyarankan perbaikan operasional dalam rangka meningkatkan efisiensi dan efektifitas



Bagaimana membentuk Tim Audit Internal yang efektif ?

- a. Auditor Internal harus memiliki kedudukan yang independen dalam organisasi Badan Usaha → **memiliki mandat dari Top Management**
- b. Tim Audit Internal harus mempunyai Job Description yang jelas dan independen
- c. Tim Audit Internal harus mempunyai Manual atau Prosedur Audit Internal
- d. Harus ada dukungan dari Top Manajemen
- e. Tim Audit Internal harus memiliki orang orang yang profesional, capable, bersikap obyektif, mempunyai integritas dan loyalitas yang tinggi
- f. Tim Audit Internal harus mampu bekerja sama dengan para pekerja untuk mendapatkan hasil audit yang efektif



ISO 19011:2018(E)



5.4.2 Competence of individual(s) managing audit programme

The individual(s) managing the audit programme should have the necessary competence to manage the programme and its associated risks and opportunities and external and internal issues effectively and efficiently, including knowledge of:

- a) audit principles (see Clause 4), methods and processes (see A.1 and A.2);
- b) management system standards, other relevant standards and reference/guidance documents;
- c) information regarding the auditee and its context (e.g. external/internal issues, relevant interested parties and their needs and expectations, business activities, products, services and processes of the auditee);
- d) applicable statutory and regulatory requirements and other requirements relevant to the business activities of the auditee.

As appropriate, knowledge of risk management, project and process management, and information and communications technology (ICT) may be considered.

The individual(s) managing the audit programme should engage in appropriate continual development activities to maintain the necessary competence to manage the audit programme.



Penyebab terjadinya penyimpangan



- Kelemahan pengawasan
- Adanya conflict of interest dari pejabat di Badan Usaha
- Badan Usaha tidak memiliki kebijaksanaan yang jelas dan tertulis
- Tidak tegasnya sangsi yang diberlakukan
- Terlalu beratnya target yang ditentukan Top Manajemen
- Bonus ditentukan berdasarkan performance tanpa disertai pengawasan
- Ambisi yang besar dari orang-orang tertentu



Saran untuk mencegah penyimpangan

- Tingkatkan pengawasan dalam Badan Usaha
- Seleksi pegawai secara ketat
- Tingkatkan kehandalan Tim Audit Internal
- Memberikan imbalan yang memadai untuk semua pegawai
- Melakukan rotasi pegawai dan cuti wajib
- Melakukan pembinaan rohani
- Memberikan sangsi yang tegas
- Tumbuhkan iklim keterbukaan di Badan Usaha
- Manajemen harus memberi contoh yang baik
- Buat kebijakan tertulis yang jelas



Temuan Audit dan Laporan Audit Internal

- Temuan Major (Major deficiency findings)
 - Kelemahan upaya Badan Usaha yang mengakibatkan hambatan bagi organisasi untuk mencapai sasaran K3 yang ditetapkan
- Temuan Minor (Minor deficiency findings)
 - Kelemahan upaya Badan Usaha, walaupun tidak menghambat pencapaian sasaran K3 tapi bila tidak diperbaiki dapat merugikan perusahaan



Klasifikasi CAR

- **MAJOR**

- Proses, prosedur atau operasional sistem manajemen tidak berjalan.
- Jumlah ketidaksesuaian minor yang mengindikasikan “total breakdown” sistem.
- Resiko terhadap mutu dari produk.

- **MINOR**

Sedikit menyalahi aturan di proses, prosedur atau operasional sistem manajemen → inconsistent.



Kriteria Temuan Audit Internal yang dilaporkan

- Cukup significant
- Didukung oleh fakta
- Objective
- Relevan dan masuk akal

Temuan yang dilaporkan harus mencakup

- **Criteria**, ukuran atau standar yang harus diikuti
- **Statement of condition**, bagaimana kenyataan / kondisi yang terjadi di Badan Usaha
- **Effect**, akibat dari kenyataan yang terjadi di Badan Usaha (baik positif maupun negatif)
- **Cause**, penyebab terjadinya kondisi tidak sesuai



Statement of Findings

“ FINDING STATEMENT “

- **P (Problem)** → uraian ketidaksesuaian
- **L (Location)** → area temuan secara garis besar
- **O (Objective Evidence)** → contoh bukti objective
- **R (Requirement)** → ringkasan dari persyaratan



P (Problem) = tidak ada

L (Location) = jelas

O (Objective Evidence) = tidak ada

R (Requirement) = ada



Conformance

P (Problem) = ada

L (Location) = jelas

O (Objective Evidence) = ada

R (Requirement) = tidak ada



Observasi



P (Problem) = ada
L (Location) = jelas
O (Objective Evidence) = ada
R (Requirement) = ada



Non Conformance

P (Problem) = ada
L (Location) = tidak jelas
O (Objective Evidence) = ada
R (Requirement) = ada



Fiktif



P (Problem) = ada
L (Location) = jelas
O (Objective Evidence) = tidak ada
R (Requirement) = ada



Fitnah



Rekomendasi Temuan Audit Internal



Rekomendasi yang efektif harus memenuhi prinsip

1. Komprehensif
2. Spesifik
3. Disusun yang baik
4. Mudah dijalankan
5. Beralasan



Laporan Audit Internal



- Semua hasil temuan audit internal mengenai penerapan sistem manajemen keselamatan dan kesehatan kerja harus dilaporkan pada manajemen untuk dilakukan perbaikan dari manajemen
- Auditor Intern harus menyampaikan laporan secara:
 - Objective
 - Clear (jelas)
 - Concise (padat)
 - Constructive (membangun)
 - Timely (tepat waktu)

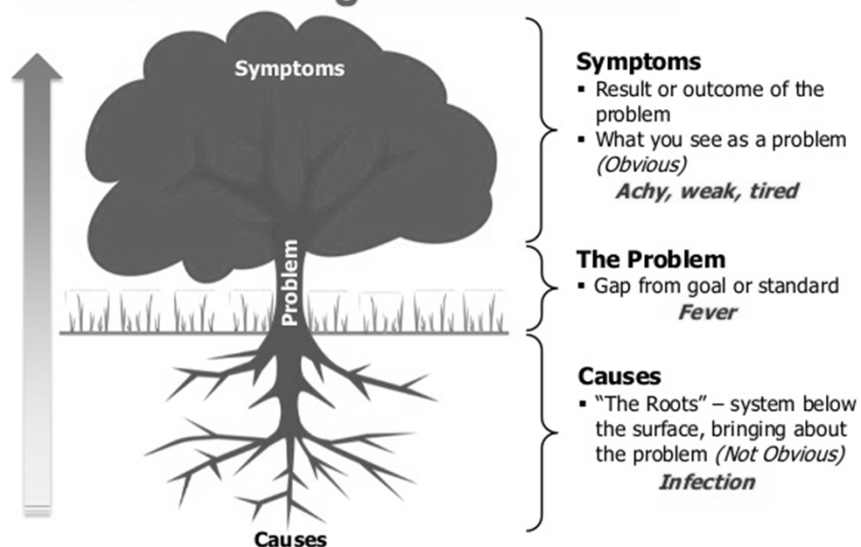


Tindak lanjut temuan audit

- Auditor menyerahkan hasil temuan (CAR) yang telah disetujui bersama dengan auditee
- Auditee menentukan akar penyebab (root cause) dari CAR yang diterbitkan dalam waktu yang telah disepakati
- Auditee membuat rencana penanganan (corrective action) terhadap CAR berdasarkan analisis akar penyebab (root cause analysis) dan menyerahkan kepada Auditor untuk direview dalam waktu yang telah disepakati
- Auditor mereview dan bila perlu memberikan rekomendasi atas rencana penanganan
- Auditee melaksanakan rencana penanganan yang telah disetujui bersama
- Auditor mereview hasil rencana penanganan, bila sudah berhasil maka CAR tersebut dinyatakan selesai (closed)



Understanding Root Causes



	PT. ABC	No. Dok : ABC-F-MR-04-06
	FORM MR	Tgl. Berlaku : 1/5/2012
	LAPORAN AUDIT INTERNAL	No. Revisi : 00
		Halaman : 1 dari 1

1. Departemen / Bagian yang diaudit :
2. Tanggal audit :
.
3. Temuan Ketidaksesuaian :
4. Temuan observasi :
5. Rekomendasi tindakan awal yang dilakukan atas ketidaksesuaian / observasi :
5. Kesimpulan :

Auditee

MR

Leader Tim Audit

Direktur Utama

Catatan:

Jika tidak mencukup, harap menggunakan halaman tambahan