

**RISK REGISTER INSPEKTORAT III
KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN**

Visi : Terwujudnya pengawasan yang berkualitas terhadap layanan pendidikan
Misi : Melaksanakan tata kelola yang handal, meningkatkan efektifitas dan efisiensi pengawasan, menguatkan integritas dan kepatuhan, mendorong terwujudnya pengawasan internal, mengawal terjaminnya
Program Kegiatan : Pemeriksaan/ audit program strategis
Tujuan : Audit terlaksana secara efisien, efektif, dan akuntabel

No	Resiko Teridentifikasi	Penyebab Resiko	Dampak		Probability		Resiko Inherent		Kontrol yang Ada	Efektifitas Kontrol		Resiko Residu		Risk Owner
			Deskripsi	Level	Deskripsi	Level	Kategori	Skor		Kategori	Skor	Kategori	Skor	
1	Kekuatan tim tidak merata	Penyusun tim belum memperhatikan kemampuan auditor	Major	4	Jarang	2	Low	8	Susunan kelompok	Memuaskan	0.65	Medium	5.2	P20, Ketua Kelompok, dan Inspektur
2	PKA tidak dibuat	1. Pelaksanaan penugasan mendadak 2. Jeda waktu penugasan terlalu singkat	Moderate	3	Sering	4	Medium	12	PKA dan pedoman Tahun sebelumnya	Memuaskan	0.65	High	7.8	Auditor dan Inspektur
3	Surat Tugas terlambat diterbitkan	1. Penetapan tim audit berubah-ubah 2. Pengajuan Surat Tugas ke Irjen terlambat	Minor	2	Jarang	2	Low	4	Jadwal pelaksanaan kegiatan	Memuaskan	0.65	Low	2.6	PPK dan Inspektur
4	Dana Perjadin terlambat cair	1. PPK dan BPP terlambat mengajukan LS 2. Pihak yang berkompeten tidak ditempat	Kritis	5	Sering	4	Maximum	20	Jadwal pelaksanaan kegiatan	Memuaskan	0.65	Maximum	13	Auditor
5	Transport kabupaten tidak memadai	Tidak ada standar biaya untuk transport kabupaten	Moderate	3	Sering	4	Medium	12	SBM dan peraturan terkait	Tidak memuaskan	0.9	Maximum	10.8	Auditor
6	Data obyek audit/ penerima bantuan tidak akurat	Data yang diterima dari Direktorat/ auditi kurang/ tidak lengkap	Major	4	Moderate	3	Medium	12	SK Penerima Bantuan	Memuaskan	0.65	High	7.8	Auditor
7	Pelaksanaan Audit tidak sesuai dengan rencana/ jadwal	Kebijakan insidental	Moderate	3	Jarang	2	Low	6	Jadwal pelaksanaan kegiatan	Memuaskan	0.65	Low	3.9	Inspektur dan PPK
8	Kompetensi/ komposisi tim lemah/ tidak sesuai dengan materi audit	1. Penyusunan tim belum memperhatikan kemampuan auditor 2. Tidak ada pemetaan kompetensi	Major	4	Jarang	2	Low	8	Data jabatan fungsional auditor	Lemah	0.8	Medium	6.4	Auditor, Auditi, Instansi Auditor
9	Penugasan auditor pada kabupaten tidak merata	Anggaran/ transport kabupaten tidak memadai untuk menjangkau lokasi yang jauh	Major	4	Sering	4	High	16	Tidak ada	Lemah	0.8	Maximum	12.8	Auditor dan Auditi
10	Kelengkapan/ peralatan audit kurang (distance meter, scanner portable, scanner wall)	Tidak ada usulan pengadaan peralatan/ kelengkapan tersebut	Minor	2	Moderate	3	Low	6	Tidak ada	Tidak memuaskan	0.9	Medium	5.4	Auditor
11	Penyelesaian laporan hasil audit lambat	disiplin rendah, tidak mampu membagi waktu, dan tidak ada distribusi pekerjaan	Major	4	Jarang	2	Low	8	SOP dan Surat Tugas (batasan penyelesaian laporan)	Baik	0.4	Low	3.2	Inspektur
12	Kompilasi laporan hasil audit terlambat disampaikan/ tidak terlaksana	Laporan hasil audit belum selesai disusun	Major	4	Jarang	2	Low	8	SOP dan Surat Tugas (batasan penyelesaian laporan)	Memuaskan	0.65	Medium	5.2	Instansi
13	Ekspose hasil audit tidak terlaksana	1. Tim belum siap 2. Pelaksanaan ekspose dengan cara RDK	Major	4	Jarang	2	Low	8	Tidak ada	Tidak memuaskan	0.9	Medium	7.2	Instansi

ya LK dan LAKIP

Action
1. Daftar kompetensi auditor 2. SOP Audit Operasional Keuangan
1. SOP Audit Operasional Keuangan 2. Kartu kendali persiapan audit 3. Data Obyek Audit
Kelengkapan pengajuan Surat Tugas (KAK dan Pedoman Audit)
Kelengkapan pengajuan Perjadin (Surat Tugas, KAK, Pedoman Audit)
Pengajuan standar biaya transport kabupaten
Melengkapi data penerima bantuan (SK, Juklak/ Juknis, MoU), mengefektikkan tugas LO.
Monitor
1. Daftar kompetensi auditor 2. Transfer Knowledge/ TOT
1. Penyusunan anggaran agar menyesuaikan dengan sasaran audit. 2. Pembayaran sesuai dengan real/ real cost. 3. Pencairan anggaran dengan sistem UP
Pengajuan peralatan/ perlengkapan audit
Menerapkan sanksi, distribusi penyelesaian laporan
Menerapkan sanksi, distribusi penyelesaian laporan
Membuat SOP pelaksanaan penyelesaian hasil audit

Rating factor yang dipakai dalam analisis resiko

(Masing-masing resiko dievaluasi potensial loss-nya/dampaknya dan kemungkinan terjadi)

Potential Loss / Impact (dampak)

Rangking	Penilaian
Kritis 5	Hasil negatif atau kehilangan peluang yang sangat penting untuk mencapai tujuan.
Major 4	Hasil negatif atau kehilangan peluang yang cenderung memiliki dampak yang relatif besar pada kemampuan untuk memenuhi tujuan
Moderate 3	Hasil negatif atau kehilangan peluang yang cenderung memiliki dampak yang relatif moderat pada kemampuan untuk memenuhi tujuan
Minor 2	Hasil negatif atau kehilangan peluang yang cenderung memiliki dampak yang relatif rendah pada kemampuan untuk memenuhi tujuan
Tidak berarti 1	Hasil negatif atau kehilangan peluang yang cenderung memiliki dampak yang relatif rendah pada kemampuan untuk memenuhi tujuan...

Likelihood / Probability

Kategori Kemungkinan Terjadi	Definisi Kategori (deskripsi)	Factor
Hampir pasti	Risiko ini sudah terjadi, atau mungkin terjadi lebih dari sekali dalam 12 bulan ke depan within the next 12 months	5
Sering	Risiko dengan mudah bisa terjadi, dan mungkin terjadi setidaknya sekali dalam 12 bulan ke depan	4
Moderate	Ada kesempatan yang rata-rata di atas bahwa risiko akan terjadi setidaknya sekali dalam tiga tahun ke depan	3
Jarang	Risiko terjadi jarang dan tidak mungkin terjadi dalam tiga tahun ke depan	2
Sangat jarang	Risiko dibayangkan tetapi hanya mungkin terjadi dalam keadaan ekstrim	1

Efektifitas kontrol yang dirasakan

Kategori Efektifitas	Definisi Kategori	Factor
Sangat Baik	Eksposur risiko secara efektif dikendalikan dan dikelola	20%
Baik	Mayoritas eksposur risiko secara efektif dikendalikan dan dikelola	40%
Memuaskan	Ada ruang untuk perbaikan	65%

Lemah	Beberapa eksposur risiko tampaknya dikendalikan, tetapi ada kekurangan utama	80%
Tidak memuaskan	Tindakan pengendalian tidak efektif	90%

Inherent risk exposure

Inherent risk exposure	Factor	
Maximum	³ 20	
High	³ 15 < 20	20
Medium	³ 10 < 15	15
Low	³ 5 < 10	10
Minimum	< 5	5

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Residual risk exposure

Residual risk exposure	Factor	
Maximum	³ 10	
High	³ 7.5 < 10	10
Medium	³ 5 < 7.5	7.5
Low	³ 2.5 < 5	5
Minimum	< 2.5	2.5

Risk categories (Kategori Resiko)

aggregating events horizontally across an institution and

Risk type (Tipe Resiko)	Risk category (Kategori Resiko)
Internal	Human Resources (SDM)
	Knowledge and information management (Pengetahuan dan Informasi Manajemen)
	Litigation
	Loss \ theft of assets
	Material resources (procurement risk)

Service delivery
Information Technology
Third party performance
Health & Safety
Disaster recovery / business continuity

Compliance \ Regulatory

Fraud and corruption

Financial

Cultural

Reputation

Risk category

External

Economic Environment

Political environment
Social environment
Natural environment
Technological environment
Legislative environment

d vertically within operational units, allows the development

Description (Deskripsi)

Risks that relate to human resources of an institution. These risks can have an effect on an institution's human capital with regard to:

- Integrity and honesty;
- Recruitment;
- Skills and competence;
- Employee wellness;
- Employee relations;
- Retention; and
- Occupational health and safety.

Risks relating to an institution's management of knowledge and information. In identifying the risks consider the following aspects related to knowledge management:

- Availability of information;
- Stability of the information;
- Integrity of information data;
- Relevance of the information;
- Retention; and
- Safeguarding.

Risks that the institution might suffer losses due to litigation and lawsuits against it. Losses from litigation can possibly emanate from:

- Claims by employees, the public, service providers and other third party
- Failure by an institution to exercise certain rights that are to its advantage

Risks that an institution might suffer losses due to either theft or loss of an asset of the institution.

Risks relating to an institution's material resources.

Possible aspects to consider include:

- Availability of material;
- Costs and means of acquiring \ procuring resources; and
- The wastage of material resources

Every institution exists to provide value for its stakeholders. The risk will arise if the appropriate quality of service is not delivered to the citizens.

The risks relating specifically to the institution's IT objectives, infrastructure requirement, etc. Possible considerations could include the following when identifying applicable risks:

- Security concerns;
- Technology availability (uptime);
- Applicability of IT infrastructure;
- Integration / interface of the systems;
- Effectiveness of technology; and
- Obsolescence of technology.

Risks related to an institution's dependence on the performance of a third party. Risk in this regard could be that there is the likelihood that a service provider might not perform according to the service level agreement entered into with an institution. Non performance could include:

- Outright failure to perform;
- Not rendering the required service in time;
- Not rendering the correct service; and
- Inadequate / poor quality of performance.

Risks from occupational health and safety issues e.g. injury on duty; outbreak of disease within the institution.

Risks related to an institution's preparedness or absence thereto to disasters that could impact the normal functioning of the institution e.g. natural disasters, act of terrorism etc. This would lead to the disruption of processes and service delivery and could include the possible disruption of operations at the onset of a crisis to the resumption of critical activities. Factors to consider include:

- Disaster management procedures; and
- Contingency planning.

Risks related to the compliance requirements that an institution has to meet. Aspects to consider in this regard are:

- Failure to monitor or enforce compliance
- Monitoring and enforcement mechanisms;
- Consequences of non compliance; and
- Fines and penalties paid.

These risks relate to illegal or improper acts by employees resulting in a loss of the institution's assets or resources.

Risks encompassing the entire scope of general financial management. Potential factors to consider include:

- Cash flow adequacy and management thereof;
- Financial losses;
- Wasteful expenditure;
- Budget allocations;
- Financial statement integrity;
- Revenue collection; and
- Increasing operational expenditure.

Risks relating to an institution's overall culture and control environment. The various factors related to organisational culture include:

- Communication channels and the effectiveness;
- Cultural integration;
- Entrenchment of ethics and values;
- Goal alignment; and
- Management style.

Factors that could result in the tarnishing of an institution's reputation, public perception and image.

Description

Risks related to the institution's economic environment.

Factors to consider include:

- Inflation;
- Foreign exchange fluctuations; and
- Interest rates.

Risks emanating from political factors and decisions that have an impact on the institution's mandate and operations. Possible factors to consider include:

- Political unrest;
- Political interference;
- Local, Provincial and National elections; and
- Changes in office bearers.

Risks related to the institution's social environment.

Possible factors to consider include:

- Unemployment; and
- Migration of workers.

Risks relating to the institution's natural environment and its impact on normal operations. Consider factors such as:

- Depletion of natural resources;
- Environmental degradation;
- Spillage; and
- Pollution.

Risks emanating from the effects of advancements and changes in technology.

Risks related to the institution's legislative environment e.g. changes in legislation, conflicting legislation.

Inhernt Risk VS Residual Risk

