

## Internal Audit Guide to the K3 Management System at Simpang Lima Gumul Hospital Kediri

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### ABSTRACT

Hospitals in the BLUD system play an optimal role in providing health services, including the implementation of hospital operations using income sources and each part of the hospital must be able to have its own role and function but are interconnected to fully support smooth operations. The problem of a company or hospital related to occupational safety and health in general is about the readiness of management and all employees to face risks that may occur before, during and after the production process or health services with the aim of increasing effective, efficient productivity and reducing losses due to the risks incurred. Therefore, it is necessary to carry out an internal audit regarding SMK3. The main target is the management of Simpang Lima Gumul Hospital Kediri. The aim of this activity is to find out the Standard Operational Procedures for SMK3 Internal Audit at Simpang Lima Gumul Hospital Kediri. The method used in this activity is presentation regarding SMK3 Internal Audit Standard Operating Procedures to the management of Simpang Lima Gumul Kediri Hospital using power point as a medium for supplying material. The results of this activity are Standard Operational Procedures for Internal Audit of SMK3 Simpang Lima Gumul Hospital Kediri.

**Keywords:** Audit, SMK3, Standard Operating Procedures

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### INTRODUCTION

One of the service industries that provides health services for the community and has social functions and organizes activities that include preventive, promotive and rehabilitative in a container, namely hospitals. (RI Ministry of Health, 2014). Hospitals in the BLUD system play an optimal role in providing health services, including the implementation of hospital operations using income sources and each part of the hospital must be able to have its own role and function but be interconnected to fully support smooth operations. The problem of a company or hospital related to occupational safety and health in general is about the readiness of management and all employees to face risks that may occur before, during and after the production process or health services with the aim of increasing effective, efficient productivity and reducing losses due to the risks incurred. . This readiness will be made easier by the use of technology, including digital technology. What is clear is that in this modern era, K3RS management must also be adaptive to adapt to developments in the digital

world while still involving entrepreneurs as the main person responsible. Of course, the K3 control strategy must be more effective, efficient and innovative following technological developments. The application of the hospital occupational safety and health management system (SMK3RS) varies depending on human resources (HR) and infrastructure. The most important aspect is the commitment of hospital management to protect employees and other people who enter the workplace against the dangers of the consequences work accident. All accredited hospitals are in the process of implementing SMK3RS. Apart from being required to be able to provide quality services and treatment, hospitals are also required to implement and develop the K3 program in Hospitals (K3RS) as stated in the Hospital Service Standards book and contained in the Hospital accreditation instrument. With the increasing use of health service facilities by the community, the demands for managing Occupational Health and Safety programs in Hospitals (K3RS) are increasing. Hospitals that implement K3 will be able to provide a sense of security for patients, patient families, visitors, health workers, vendors, and all parties involved in hospital activities, both directly and indirectly. This will affect the quality of service and provide satisfaction to all parties. So the benefits will return to the hospital.

## **METHODS**

The method used in this activity is to provide an explanation/presentation regarding the SMK3 Internal Audit Standard Operating Procedures to the management of Simpang Lima Gumul Hospital Kediri, using power point as a medium for delivering the material.

## **RESULTS**

The result of community service is an internal audit guidebook containing Standard Operating Procedures for implementing SMK3 internal audits.

## **DISCUSSION**

### **SOP FOR AUDIT INVITATION**

The Standard Operating Procedures for making audit invitations is as follows; make a letter signed by the director addressed to the unit to be audited when the audit will be carried out, the secretary of the audit team makes a draft audit invitation letter to the auditee for the planned initial meeting of the audit team with the auditee, an invitation to the auditee, containing when the audit will be held, the meeting place and preparation of related smk3 documents, The invitation will be signed by the director and previously initialed by the head of the audit team. The invitation will be conveyed to the auditee concerned by the secretary of the audit team.

### **SOP FOR AUDIT PROCEDURE**

The following is the SOP for audit management; can be interviewed and observed, inspected the unit, meeting with the auditee as invited by the director regarding the audit, the audit team conveys the objectives of the audit, the audit audit uses audit working papers / kka / chelist, the audit audit uses all secondary and primary data of the hospital's SMK3 starting from the structure document organization, policies, K3 objectives and programs, implementation of work programs, measuring the effectiveness of K3 system implementers. The methods used are review, observation and verification. The audit team collects audit working papers to make an audit report based on the findings, namely: there is a discrepancy between the conditions and the criteria that should be, findings in the form of a lack of a control system, errors in recording and reporting, Report Internal audit results before being submitted to the director must obtain the signature of all audit team auditors, and the auditee's signature, the auditee has the right to agree or not with the findings. KL does not have to write the reasons in the column of the audit results sheet. The audit results report is then submitted to the

director as a means of communicating the results. audit inspection and accountability for the tasks given by the internal audit team by the director, the Director forwards the audit report to the K3rs team for follow-up, monitoring and evaluating the follow-up plan for the hospital K3 team so that the hospital's SMK3 can run effectively and efficiently.

### **SOP FOR AUDIT RESULTS**

The following is the SOP for Audit Results; Must obtain the auditee's approval as evidenced by the auditee's signature on the audit results. The audit report is submitted to the auditee to obtain approval for the findings and the ability to follow up. The entire audit team involved in the audit also signs the audit report. The auditee provides a signature for the findings and has the right to reject and write the reasons (the auditee remains signature), the audit team submits the results of the internal audit to the director as a form of responsibility for the tasks given, the audit team and related management monitor the follow-up plans for the results of the audit team's recommendations.

### **SOP RECOMMENDATIONS FOR AUDIT RESULTS**

The audit results are submitted to the director for follow-up by the auditee. Then the Audit Team communicated with the director to invite management, the head of the installation unit and the K3RS team to hold a socialization of the Audit Team's work program for the next 1 year.

### **CONCLUSION**

Basically, the K3RS Management System at SLG Hospital is running well, however, an internal SMK3 audit needs to be held to measure whether the implementation of the K3 system is effective or not, focusing more on the system being built. K3 Management System audits are carried out for long-term needs. This internal audit needs to be carried out periodically. Ideally, this should be done twice a year. Internal audit is an assessment process carried out by the hospital internally. The aim is to assess the effectiveness of implementing SMK3 in hospitals. This audit activity is carried out by competent and trained personnel who have been assigned. The audit officer (auditor) must also be independent from the part to be audited. So it cannot be carried out by personnel who still have a working relationship with the part they wish to inspect. So that every department in the hospital can obtain objective and relevant examination results.

### **SUGGESTION**

SLG Hospital should be able to carry out K3RS internal audits by forming their own internal audit team based on the director's decree, and carrying out internal audits in accordance with applicable and mutually agreed Standard Operating Procedure.

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