COPY

REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA

SUKOHARJO REGENCY REGULATIONS
NUMBER 63 OF 2022

ABOUT

GUIDELINES FOR ENVIRONMENTAL RISK MANAGEMENT
SUKOHARJO REGIONAL GOVERNMENT

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: a. that in order to implement an effective and efficient internal control system within the Sukoharjo Regency Government it is necessary to carry out risk management;

b. that in order to carry out Risk management in order to improve the quality of the implementation of the Government's Internal Control System, Risk management guidelines are needed within the Sukoharjo Regency Government;

c. that based on the provisions of Article 13 paragraph (1) of Government Regulation Number 60 of 2008 concerning Government Internal Control Systems, Heads of Government Agencies are required to carry out Risk assessments;

d. that based on the considerations as intended in letters a, b, and c, it is necessary to stipulate a Regent's Regulation concerning Guidelines for Risk Management in the Regional Government of Sukoharjo Regency.

Remember : 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java as amended by

Law Number 9 of 1965 concerning
Formation of the Batang Level II Region by changing
Law no. 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java (State Gazette of 1965 Number 52, Supplement to State Gazette Number 2757);

2. Law Number 17 of 2003 concerning State Finance (State Gazette of the Republic of Indonesia of 2003

Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286) as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Sheet
Republic of Indonesia Year 2021 Number 246,
Supplement to the State Gazette of the Republic of Indonesia Number 6736);

3. Law Number 1 of 2004 concerning the State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355) as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (Gazette Republic of Indonesia Year 2021 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 6736);

4. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation (State Gazette Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);

5. Government Regulation Number 60 of 2008 concerning Government Internal Control Systems (State Gazette of the Republic of Indonesia of 2008 Number 127, Supplement to State Gazette of the Republic of Indonesia Number 4890);
6. Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement to State Gazette of the Republic of Indonesia Number 6041);

7. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 6322);
8. Sukoharjo Regency Regional Regulation Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus (Sukoharjo Regency Regional Gazette of 2016 Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236) as amended by Sukoharjo Regency Regional Regulation Number 7 of 2022 concerning Amendments to Regional Regulations Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus (Sukoharjo Regency Regional Gazette Number 7 of 2022. Supplement to Sukoharjo Regency Regional Gazette Number 307);

DECIDE:

Establish: REGENT REGULATION CONCERNING RISK MANAGEMENT GUIDELINES IN THE REGIONAL GOVERNMENT ENVIRONMENT OF SUKOHARJO DISTRICT.

PIG

GENERAL REQUIREMENTS

article 1

In this Regent's Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. The Regional Government is the Regent as an element the regional government administrator who leads implementation of government affairs autonomous regional authority.
3. The Regent is the Regent of Sukoharjo.
4. Regional Secretary is the Regional Secretary of the Regency Sukoharjo.
5. Assistant Regional Secretary is the Assistant Regional Secretary Sukoharjo Regency.
6. Regional apparatus are the supporting elements of the Regent and Regional People's Representative Council in organizing government affairs that fall under regional authority.
7. Regional Inspectorate is the Regency Regional Inspectorate Sukoharjo.
8. Government Internal Control System, hereinafter abbreviated as SPIP, is an internal control system that is implemented comprehensively within the Regional Government.
9. Risk Owner Unit, hereinafter abbreviated as UPR, is the work unit responsible for carrying out Risk management.
10. The Compliance Unit is the work unit tasked with monitoring the implementation of Risk management in the UPR within the Regional Government and Regional Apparatus.
11. Risk is the possibility of an event that threatens the achievement of the goals and objectives of Regional Apparatus activities.
12. Residual Risk is Risk after considering existing controls.
13. Risk Analysis is the process of assessing identified Risks in order to estimate has the possibility of their occurrence and the magnitude of their impact to determine the level or status of the Risk.
14. Risk Identification is the process of determining what, where, when, why, and how something can happen

so it can have a negative impact on achieving goals.

15. Risk Register is a document containing risks resulting from Risk Identification activities for Main Regional Apparatus Activities.

16. Risk Assessment Document is a document consisting of a List of Activity Objectives, a List of Risks and a Control Activity Improvement Action Plan (RTPKP).
17. Control Action Plan, hereinafter referred to as RTP, is a description of control activities to be carried out by Regional Apparatus.

18. Review is a review of evidence of an activity to ensure that the activity has been carried out in accordance with established provisions, standards, plans or norms.

19. Evaluation is a series of comparing the results or achievements of an activity with standards, plans, or predetermined ones and determining the factors that influence the success or failure of an activity in achieving its goals.

20. The Regional Medium Term Development Plan, hereinafter abbreviated as RPJMD, is a Regional planning document for a period of 5 (five) years.
21. Regional Apparatus Strategic Plan, hereinafter referred to as Regional Apparatus Renstra, is a planning document for Regional Apparatus work units for a period of 5 (five) years.

22. General Regional Revenue and Expenditure Budget Policy, hereinafter referred to as KUA, is a document containing policies in the areas of income, expenditure and financing as well as the underlying assumptions for a period of 1 (one) year.

23. Temporary Budget Priorities and Ceilings, hereinafter abbreviated to PPAS, are priority programs and maximum budget limits given to Regional Apparatus for each program and activity as a reference in preparing Work Plans and Budgets for Regional Apparatus Work Units.

24. Work Plan and Budget for Regional Apparatus Units hereinafter abbreviated as RKA SKPD is a document containing SKPD income and expenditure plans or

documents containing income, expenditure and financing plans for SKPDs that carry out the functions of regional general treasurers which are used as a basis for preparing APBD drafts.

25. Regional Cooperation with Other Regions, hereinafter referred to as KSDD, is a joint effort carried out by a Region with other Regions in the context of administering government affairs which fall under the authority of the Region for the welfare of the community and accelerating the fulfillment of public services.

26. Regional Cooperation with Third Parties, hereinafter referred to as KSDPK, is a joint effort carried out by a Region with a Third Party in the context of carrying out government affairs which fall under the authority of the Region, to improve community welfare and accelerate the fulfillment of public services.

CHAPTER II
PURPOSE AND OBJECTIVES
Section 2

(1) This Regent's Regulation is intended as a reference for Regional Apparatus to carry out Risk Management.
(2) This Regent's Regulation aims to provide guidance for managing Risk in order to support the achievement of Regional Government objectives.

CHAPTER III
PRINCIPLES OF RISK MANAGEMENT
Article 3

Risk Management is carried out by paying attention to the following principles:

a. compliance with statutory regulations;
b. long term oriented; And
c. consider aspects of benefits and costs.

CHAPTER IV
RISK MANAGEMENT
Part One
General
Article 4

(1) The Regional Government is obliged to carry out management Risk.
(2) Regional Government Risk Management as referred to in paragraph (1) is carried out based on the strategic objectives of the Regional Government, strategic objectives of Regional Apparatus, objectives at the level of Regional activities and cooperation.
(3) Risk Management is carried out through:

a. development of a Risk aware culture;
b. establishment of a Risk management structure; And
c. implementation of the Risk management process.

(4) The implementation of Risk management as referred to in paragraph (1) is carried out based on the Risk Management Guidelines.

The second part
Development of a Risk Aware Culture
Article 5

(1) The development of a Risk awareness culture as referred to in Article 4 paragraph (3) letter a is carried out in accordance with the organizational values of the Regional Government.

(2) Development of a Risk awareness culture as intended in paragraph (1) is carried out through:
a. dissemination of risk understanding to every employee at all levels of the organization in every regional apparatus;
b. internalization of Risk management in every process decision making at all levels of the organization; And
c. development/improvement of the control environment supports the creation of a Risk culture.

(3) Form the development of a Risk awareness culture as follows referred to in paragraph (2), in the form of:
a. risk considerations in every decision making;
b. continuous socialization of the importance of Risk management;
c. appreciation for good risk management; And
d. integration of Risk management in the process organization.

Part Three
Establishment of a Risk Management Structure
Article 6

(1) The establishment of a Risk management structure as intended in Article 4 paragraph (3) letter b consists of:
a. person responsible for risk management;
b. risk management coordinator;
c. Risk Owner Unit;
d. Risk management committee;
e. Compliance Unit; And
f. person responsible for supervision.

(2) The Risk management structure as referred to in paragraph (1) is determined by a Regent's Decree.

Paragraph 1
Responsible for Risk Management

Article 7

(1) The Regent is responsible for risk management.
(2) The Regent is responsible for risk management
as intended in paragraph (1) has the authority to determine the direction of Regional Government Risk management policies.
(3) In determining the direction of Risk management policies
Regional Government as intended in paragraph (2), the Regent is assisted by Regional Apparatus who carry out planning support functions and research and development support functions.

(4) The Regent is responsible for the entire process
Risk assessment in Regional Government.
(5) The Regent establishes Regional Government Risk assessment guidelines to support the implementation of Risk management.

Paragraph 2
Risk Management Implementation Coordinator
Article 8

(1) Regional Secretary as coordinator of Regional Government Risk management.
(2) Regional Secretary as implementation coordinator
Regional Government Risk management as intended in paragraph (1) has the authority to coordinate Risk management within the Regional Government.
(3) Regional Secretary in carrying out coordination
The implementation of Risk management as referred to in paragraph (2) is assisted by Regional Apparatus who carry out duties and functions in the field of organization and management.

Paragraph 3
UPR
Article 9

(1) The Regent and the head of the Work Equipment as UPR.
(2) The Regent and the head of the Work Equipment as UPR as referred to in paragraph (1) are responsible for carrying out Risk management within the scope of their work.
(3) UPR is responsible for risk management
as intended in paragraph (2) consists of:
a. UPR at Regional Government level;
b. UPR Echelon II level; And
c. UPR Echelon III level.

Article 10

(1) UPR at the Regional Government level as intended in Article 9 paragraph (3) letter a is coordinated by
Regional Apparatus that carries out supporting functions

planning and research and development supporting functions.

(2) UPR at the Regional Government level as intended in paragraph (1) has the following tasks:
a. develop risk management strategies at the level
Local government;
b. prepare a risk management work plan at the level
Local government;
c. carry out risk identification and analysis regarding the achievement of
Regional Government strategic goals and targets;

d. carry out risk handling and monitoring activities
Risk identification and analysis results; And
e. administering the Risk management process.
(3) The UPR at the Regional Government level as intended in paragraph (1) is determined by a Regent's Decree.

Article 11

(1) UPR at Echelon II level as intended in Article 9 paragraph (3) letter b is coordinated by the Secretary of
Area;
(2) UPR at Echelon II level as intended in paragraph (1)
have tasks:
a. develop Risk management strategies at echelon II unit level in each
Regional Apparatus;
b. prepare Risk management work plans at echelon II unit level in each
Regional Apparatus;
c. carry out risk identification and analysis
achievement of strategic goals and objectives of Regional Apparatus;

d. carry out risk handling and monitoring activities
Risk identification and analysis results; And
e. administering the Risk management process.
(3) UPR at Echelon II level as intended in paragraph (1)
determined by Regent's Decree.

Article 12

(1) UPR at Echelon III level as intended in Article 9 paragraph (3) letter c is coordinated by the Head of Subdivision/staff/functional department who handles planning.

(2) Echelon III level UPR as intended in paragraph (1)
have tasks:
a. carry out risk identification and analysis
achievement of activity goals and objectives;

b. carry out risk handling and monitoring activities
Risk identification and analysis results; And

c. administering the Risk management process.

(3) Echelon III level UPR as intended in paragraph (1) determined by Regent's Decree.

Paragraph 4
Risk Management Committee
Article 13

(1) In order to support Regional Government Risk management, the Regent forms a Risk Management Committee.

(2) Risk Management Committee as referred to in paragraph (1) consists of:

a. Regent as director;

b. Regional Secretary as chairman;

c. Head of Regional Apparatus who carries out planning support functions and research and development support functions as coordinator and member; And

d. Heads of Regional Apparatus who have strategic programs supporting the Regent's vision and mission are appointed as members.

(3) Risk Management Committee as referred to in paragraph (2) has duties:

a. formulate policies, directions, and determine matters related to strategic decisions that deviate from normal procedures;

b. provide guidance on risk management
Regional Government which includes socialization, guidance, supervision and training on risk management within the Regional Government; And

c. make semi-annual and annual reports on risk management development activities which are submitted to the Regent with a copy to the Regional Inspector.

(4) Risk Management Committee as referred to in paragraph (1) determined by Regent's Decree.

Paragraph 5
Compliance Unit
Article 14

(1) Assistant Regional Secretary as compliance unit.

(2) The compliance unit as intended in paragraph (1) has the following duties:
a. monitor the implementation of Risk management in the UPR within the Regional Government and Regional Apparatus under its coordination;
b. monitor Risk assessments and action plans control;
c. monitor the implementation of control action plans;
d. monitor the follow-up of Review results and Risk management evaluation; And
e. make semi-annual and annual activity reports monitoring of Risk management submitted to Regent with a copy to the Regional Secretary.
(3) The compliance unit in carrying out the tasks as intended in paragraph (2) can be assisted by the Head of the Section within the Regional Secretariat which is under its coordination.

Paragraph 6
Responsible for Supervision
Article 15

(1) The Regional Inspector is responsible for supervision.
(2) The Regional Inspector as the person responsible for supervision as referred to in paragraph (1) has the authority to provide adequate assurance regarding the implementation of Regional Government Risk management.
(3) The Regional Inspector as person in charge of supervision as intended in paragraph (1) is responsible providing supervision and consultation regarding implementation Risk management.
(4) The Regional Inspector is responsible for supervision as intended in paragraph (1) has the following duties:
a. providing management implementation consulting services Risks to Regional Government;
b. provide early warning and increase effectiveness Risk management in carrying out the duties and functions of Regional Apparatus; And
c. carry out review and evaluation activities on design and implementation of risk management overall.
(5) The Regional Inspector in carrying out the duties as intended in paragraph (4) is assisted by an Assistant Inspector or other designation.

Part Four
Implementation of the Risk Management Process

Paragraph 1
General
Article 16

(1) The Risk management process includes:
a. identification of control environment weaknesses;
b. Risk assessment;
c. control activities;
d. information and communication; And
e. monitoring.

(2) The Risk management process as referred to in paragraph (1) is implemented in a continuous cycle.

(3) Each cycle as intended in paragraph (2) has an implementation period of 1 (one) year.

(4) The risk management process as referred to in paragraph (1) must be an integrated part of the overall management process, integrated into the organizational culture, and adapted to the organization's business processes.

Paragraph 2
Identify Control Environment Weaknesses
Article 17

(1) Identification of controls as intended in Article 16 paragraph (1) letter a is necessary to determine plans for strengthening the control environment to support the creation of a Risk culture and Risk management.

weakness

(2) Identification of weaknesses in the control environment is carried out at the Regional Government level by identifying weaknesses in each sub-element of the internal control environment.

Paragraph 3
Risk Assessment
Article 18

(1) Risk Assessment as intended in Article 16 paragraph (1) letter b, is intended to identify Risks
which can hinder the achievement of government agency objectives and formulating risk control activities
necessary to minimize risk.

(2) Risk Assessment is carried out on:
a. Regional Government strategic objectives;
b. strategic objectives of Regional Apparatus; And
c. operational objectives (activities) of Regional Apparatus;
d. Regional Cooperation.

(3) Risk Assessment of Regional Government strategic objectives as intended in paragraph (2) letter a is implemented simultaneously with the process of preparing the RPJMD or immediately after the completion of the RPJMD.

(4) The Risk Assessment of the strategic objectives of Regional Apparatus (entities) as referred to in paragraph (2) letter b is carried out simultaneously with the process of preparing the Regional Apparatus Strategic Plan or immediately after the completion of the Regional Apparatus Strategic Plan.

(5) Risk assessment of the operational objectives (activities) of Regional Apparatus as referred to in paragraph (2) letter c is carried out simultaneously with the RKA SKPD preparation process or immediately after completion of the RKA-SKPD.

(6) The Risk Assessment of Regional Cooperation as referred to in paragraph (2) letter d is carried out before the Regional Government implements the cooperation agreement in the form of KSDD and/or KSDPK.

(7) The Risk assessment process includes:

a. setting context/goals;

b. Risk identification; And

c. Risk analysis.

Article 19

Determination of the context/purpose as intended in Article 18 paragraph (7) letter a consists of:

a. context/goal setting stage; And

b. stage of determining Risk criteria.

Article 20

(1) The context/goal determination stage as intended in Article 19 letter a aims to describe the objectives of the Regional Apparatus and the objectives of activities in accordance with the strategic plan and annual performance plan.

(2) The objectives in risk management are divided into three levels, namely the strategic context of the Regional Government, the strategic context (entities) of Regional Apparatus, and the operational context (activities).

(3) Objectives in the strategic context of the Regional Government are determined based on the strategic objectives of the Regional Government as stated in the RPJMD document.

(4) Goals in the strategic context (entities) of Regional Apparatus are determined based on the strategic objectives of Regional Apparatus as stated in the Regional Apparatus Strategic Plan document.

(5) Objectives in the operational context (activities) are determined based on the activity objectives stated in the RKA-SKPD document.

(6) Objectives in the context of Regional Cooperation are determined based on the objectives stated in the Work Terms of Reference relating to KSDD and/or KSDPK.

Article 21

(1) The stage of determining risk assessment criteria as intended in Article 19 letter b aims to provide the same understanding regarding the assessment criteria and analysis of risks.

(2) Risk assessment criteria include:
a. scale of Risk impact;
b. scale of possible Risks; And
c. Risk level scale.

Article 22

(1) Risk Identification as intended in Article 18 paragraph (7) letter b aims to identify Risk
which can hinder the achievement of objectives within the Regional Government which include the strategic objectives of the Regional Government, strategic objectives (entities) of Regional Apparatus, and operational objectives (activities) of Regional Apparatus.
(2) Risk identification implementation stage as follows
referred to in paragraph (1) includes activities:
a. identify various risks that hinder the achievement of objectives, risk owners, risk causes, risk sources and risk impacts; And

b. document the Risk identification process in
Risk register.

Article 23

(1) Risk Analysis as referred to in Article 18 paragraph (7) letter c is a step to determine the value of a residual Risk by measuring the value of its possibility and impact.

(2) Based on the results of the assessment as referred to in paragraph (1), a risk can be determined as a source of information for creating a control action plan.

(3) The implementation stage of Risk analysis includes activities:
a. carry out impact and possible risk analysis;
b. validate Risks;

c. evaluate existing and required controls; And

d. compile RTP.

Paragraph 4

Control Activities

Article 24

(1) Control activities as intended in Article 16 paragraph (1) letter c are a stage for implementing RTP.

(2) Implementation of RTP includes activities:
a. development of control infrastructure which may include, among other things, policies and/or procedures; And
b. implementation of control policies and procedures.

Paragraph 5

Information and Communication

Article 25

(1) Information and communication as intended in Article 16 paragraph (1) letter d aims to ensure that there is effective internal and external communication at every stage of Risk management, starting from assessing weaknesses in the control environment, the Risk assessment process, and implementing control activities.

(2) Regional Governments use various forms and means of effective information and communication in managing risks.

Paragraph 6

Monitoring

Article 26

(1) Monitoring as intended in Article 16 paragraph (1) letter e is carried out to ensure that Risk management has been carried out in accordance with the provisions.
(2) Monitoring is carried out by the leadership in stages starting from the Regent, Head of Regional Apparatus (Echelon II Official), Head of Section/Head of Division (Echelon III Official), in accordance with their scope and authority.
(3) Implementation of monitoring of Regional Government Risk management by the Regent can be delegated to the Compliance Unit.

(4) Monitoring in the form of separate evaluations can be carried out by the Regional Inspectorate as the person responsible for supervising Risk management including audits, reviews, monitoring, evaluation and other supervision.

CHAPTER V

REPORTING

Article 27

(1) In order to support risk management accountability,
Regional Government prepares a Risk management report.

(2) The Risk management report as intended in paragraph (1) includes:

a. report on the implementation of Risk assessment by UPR;
b. periodic reports on Risk management by UPR;
c. periodic reports on Risk development activities by the Committee
Risk Management; And
d. periodic risk monitoring reports by the Compliance Unit.

(3) The Risk implementation report as referred to in paragraph (2) letter a is prepared after a Risk assessment has been carried out
which consists of regional government strategic risk assessment, regional government (entity) strategic risk assessment, and regional government operational risk assessment.

(4) The Risk implementation report prepared by the UPR is submitted to the Regent with a copy to the Regional Secretary and Compliance Unit.

(5) The Risk implementation report by UPR as intended in paragraph (2) letter a may be in the form of a Risk assessment document/control action plan document.

(6) Periodic reports on Risk management by UPR as referred to in paragraph (2) letter b are carried out semi-annually and annually, submitted to the Regent with a copy to the Regional Secretary and Compliance Unit.

(7) Periodic reports on Risk management by the UPR as intended in paragraph (2) letter b for the Regional Government entity level are coordinated by the UPR at the Regional Government level as intended in Article 9 paragraph (3) letter a, while for the Regional Government strategic level and operational level Regional Apparatus is coordinated by UPR Echelon II Level as intended in Article 9 paragraph (3) letter a.

(8) Periodic reports on coaching activities by the Committee
Risk management as referred to in paragraph (2) letter c is carried out semi-annually and annually, submitted to the Regent with a copy to

regional Secretary

(9) Periodic reports on risk monitoring by the Compliance Unit
as intended in paragraph (2) letter d is carried out semi-annually and annually, submitted to the Regent with a copy to the Regional Secretary.

CHAPTER VI

MISCELLANEOUS PROVISIONS

Article 28

Risk management guidelines as referred to in Article 4 are listed in the Appendix which is an inseparable part of this Regent's Regulation.

CHAPTER VII

CLOSING

Article 29

This Regent's Regulation comes into force on the date of promulgation.

So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Stipulated in Sukoharjo
on December 27 2022

REGENT SUKOHARJO,

signed.

ETIK SURYANI

Promulgated in Sukoharjo on
December 27 2022

REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed.

WIDODO

REGIONAL NEWS SUKOHARJO DISTRICT
YEAR 2022 NUMBER 63

The copy corresponds to the original

HEAD OF LEGAL SECTION,

signed.

TEGUH PRAMONO, SH, MH

NIP Level I Advisor.
19710429 199803 1 003

ATTACHMENT
SUKOHARJO REGENCY REGULATIONS
NUMBER 63 OF 2022
ABOUT
RISK MANAGEMENT GUIDELINES IN
REGIONAL GOVERNMENT ENVIRONMENT
SUKOHARJO DISTRICT

RISK MANAGEMENT GUIDELINES

I. Introduction

A. Background

Every activity carried out by an organization, including government agencies, is inseparable from risks that can affect the achievement of goals. The risks faced by an organization if not managed properly can cause organizational goals not to be achieved. Risk management is an inseparable part of SPIP implementation. The better an organization is at managing its risks, the better its SPIP implementation will be. If SPIP is implemented well, it is hoped that government governance will also be good.

Strengthening SPIP is one of the efforts to increase government accountability which leads to clean and good governance.
Based on Government Regulation (PP) of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System (SPIP), every government agency is generally required to implement SPIP. In the PP, namely in articles 13 to 17, it is also stated that the Head of Government Agencies is obliged to carry out a risk assessment, namely by identifying and analyzing risks to the objectives of government agencies and objectives at the activity level.

In order to improve the quality of SPIP implementation, Risk Management Guidelines are needed.

B. Purpose of Preparing Guidelines

The preparation of these guidelines is intended as a guide in:

1. manage risks in order to support goal achievement
   Local government; And
2. identify, analyze and control risks and monitor risk control activities within the Regional Government.

II. RISK MANAGEMENT POLICY

A. Determining the Risk Management Context

The context of risk management in Regional Government is carried out based on the strategic objectives of the Regional Government, strategic objectives (entities) of Regional Apparatus, and objectives at the activity (operational) level of Regional Apparatus.

1. Regional Government strategic risk management

   Regional Government strategic risk management aims to control priority risks based on the Regional Government's strategic goals and targets as stated in the RPJMD document.

   Regional Government strategic risk management is carried out by the Regent together with the Deputy Regent, assisted by the Head of Regional Apparatus as UPR under the coordination of the Head of the Regional Planning, Research and Development Agency.

2. Strategic Risk Management for Regional Apparatus

   Regional Apparatus Strategic Risk Management aims to control priority risks based on the goals and objectives of Regional Apparatus as stated in the Regional Apparatus Strategic Plan document.

3. Operational Risk Management for Regional Apparatus

   Regional Apparatus operational risk management aims to control priority risks regarding the operational goals and targets of the Regional Apparatus's main activities as stated in the Regional Apparatus's annual planning documents such as:

   a. Performance Agreement Document; And
   b. Regional Apparatus Plan

   Strategic and operational risk management at the Regional Apparatus level is carried out by each Regional Apparatus leader together with their management, assisted by UPR Echelon II Level and UPR Echelon III Level.

B. Determination of risk assessment criteria

Determination of risk assessment criteria aims to provide the same understanding for parties involved in risk management within the Regional Government regarding the assessment and analysis criteria for risks that have been identified, as a basis for decision making regarding acceptable levels of risk and unacceptable levels of risk. acceptable and requires further treatment response. Risk assessment criteria consist of 4 (four) components, namely

: Risk Impact Scale, Scale of Possibility of Occurrence (Probability)
Risk, Risk Level Scale (Risk Value) and Determination of Risk Appetite.

1. Risk Impact Scale

Category Impact	Score	Operational Risk Impact			
		Performance	Finance	Reputation	Law
Very Big	5	The losses were huge	Activities stop, goals don't achieved	Negative, widespread in many media	Serious violation, exposed penalty criminal
Big	4	Major losses	Activities are very hampered, no effective	Negative, spread across several national/ local media	Serious violations, written sanctions
Currently	3	The losses are quite large	Activities are hampered, less effective	Negative, spread across several local media	Ordinary offence, penalty written
Small	2	Small losses, less material	Activities are hampered, less efficient	Negative, there is news	Ordinary offence, penalty reprimand
Very Small	1	Immaterial loss	Obstacles to activities are overcome, goals are achieved	There is negative news, but no material	Ordinary violations, no sanctions

2. Scale of the Possibility of Risk Occurring (Probability).

Category Probability	Score	Operational Risk Probability	
		Single Event	Recurring Events
Almost Sure Happen	5	Very often, almost certain to occur (probability >80%)	Can occur > 10 times in 1 year
Often occur	4	Frequently occurs (probability >60% to 80%)	Can occur > 7 sd 10 in 1 Year
Sometimes it happens	3	Likely to occur (probability > 40% to 60%)	Can occur > 5 to 7 in 1 year

Rarely happening	2	The possibility of this happening, even though it is small (probability>20% to 40%)	Can occur > 2 to 5 in 1 year
Very rarely Happen	1	Very rare	May occur < 2 (probability < 20%) in 1 year

3. Risk Value Scale

Analysis Matrix Risk 5 x 5		Impact Level				
		1	2	3	4	5
		Very Small	Small, medium, big			Very Big
	1 Very Seldom Happen	A	A	A	B	B
	2 Rare Happen	A	B	B	C	C
	3 Sometimes Happen	A	B	C	C	D
	4 Often Happen	B	C	C	D	E
	5 Almost Certain Happen	B	C	D	E	E

Risk Level

Risk Level	Risk Amount	Letter Code
Very High (5)	17 - 25	E
Height (4)	13 – 16	D
Medium (3)	7 - 12	C
Low (2)	4 – 6	B
Very Low (1)	1 – 3	A

4. Determining Risk Appetite

a. Risk Appetite is the basis for determining Risk tolerance, namely the quantitative limit of the level of possibility of occurrence and acceptable impact of Risk, as outlined in the Risk Criteria.

b. Determination of Risk Appetite for each Risk Category applies the following provisions:

1) Risks at low and very low levels are acceptable and there is no need to carry out a risk mitigation process;

2) Moderate to very high level risks must be handled to reduce the risk level; And

3) Risk appetite as referred to in letters a) and b) refer to the Risk level table.

Matrix Analysis Risk 5 X 5			Impact Level				
			1	2	3	4	5
			No Significant	Minor	Moderate	Significant	Very Significant
	5	Almost Certain Happen	9	15	18	23	25
	4	Often Happen	6	12	16	19	24
	3	Sometimes Happen	4	10	14	17	22
	2	Rare Happen	2	7	11	13	21
	1	Almost No Happen	1	3	5	8	20

Risk Acceptance Area

III. TIME, STAGES AND PARTIES RELATED TO RISK MANAGEMENT

No	Time	Management Stages Local Government	Stages Management Risk	Executor	Stage Output Risk Management
1.	Preparation process RPJMD (One year before RPJMD 5 annually running elementary school RPJMD is set)	Drafting process RPJMD	- Directions and Risk assessment policy 5 years - Preparation Strategic Risk Local Government	- Risk management committee - Regional Secretary as Coordinator - UPR Regional Government (Head Region and Head Regional Apparatus/SKPD)	- Direction Documents and assessment policy 5 Year Risk - Risk List and RTP Regional Government Strategic
2.	Process of preparing the Regional Apparatus Strategic Plan (One year before RPJMD 5 annually running elementary school RPJMD is set)	Drafting process Device Strategic Plan Area	Drafting Strategic Risk (Entity) Device Area	- Risk management committee - Regional Secretary as Coordinator Echelon Level UPR 1/Echelon 2 (Head Regional Apparatus / SKPD and Head of Division / Head of Division Regional Apparatus)	Risk Register and RTP Strategic (Entity) Regional Apparatus
3.	January – May Year 20XX-1	Preparation of RKPD and Device Plan Area	Directions and Risk assessment policy annual	Risk Management Committee Direction	Document and assessment policy Annual Risk

4. August - September Year 20XX-1	Drafting RKA Device Regional (Determination of target plans & budget ceiling per activity)	Drafting Risk Operational Device Area	- Head of Regional Apparatus - Risk Owner Unit Echelon Levels 3 and 4 Regional Apparatus	Risk Register and RTP Device Operation Area
5. October Year 20XX-1	Preparation of RAPBD, APBD Regional Regulation	- Communicator asian Risk and RTP - Preparation or Revision KSOP - Communicator a change KSOP	- Head of Regional Apparatus - Management Committee Risk - UPR at Regional Government Level, Echelon Levels 1, 2, 3, and 4 - Regional Secretary as coordinator	- RTP improvements - KSOP - Minutes communication - Finalization List Risk and RTP
6. November–December Year 20XX-1	Drafting DPA Draft Regional Apparatus, and determination of DPA Regional Apparatus			
7. January - December 20XX	Implementation APBD	Drafting or improvement KSOP (RTP follow-up)	- Risk Management Committee - UPR at Regional Government Level, Echelon Levels 1, 2, 3, and 4	

			Implementation KSOP	- Risk Management Committee - Head of Regional Apparatus - Implementing programs and activities	Proof of implementation KSOP
	Periodic (Quarterly)		Reporting and monitoring Risk and KSOP	- UPR at Regional Government Level, Echelon Levels 1 and 2, Echelon Levels 3 and 4 - Compliance Unit - Regional Secretary as coordinator	- Monitoring Form Risk - TL Monitoring Form RTP
			Monitoring performance, Risk, and effectiveness KSOP built	- Compliance Unit Risk Management	- Report meeting minutes monitoring (quarterly, annually, 5 years)
	June July 20XX	Preparation of KUA PPAS (macro target setting and budget ceiling local government)	Review and updating of Regional Government Strategic Risk. Note: Risk Regional Government strategy will be reviewed and updated every year	- UPR Regional Government (Head Region and Head Regional Apparatus - Regional Secretary as Coordinator	Risk Register and RTP Updated Regional Government Strategic

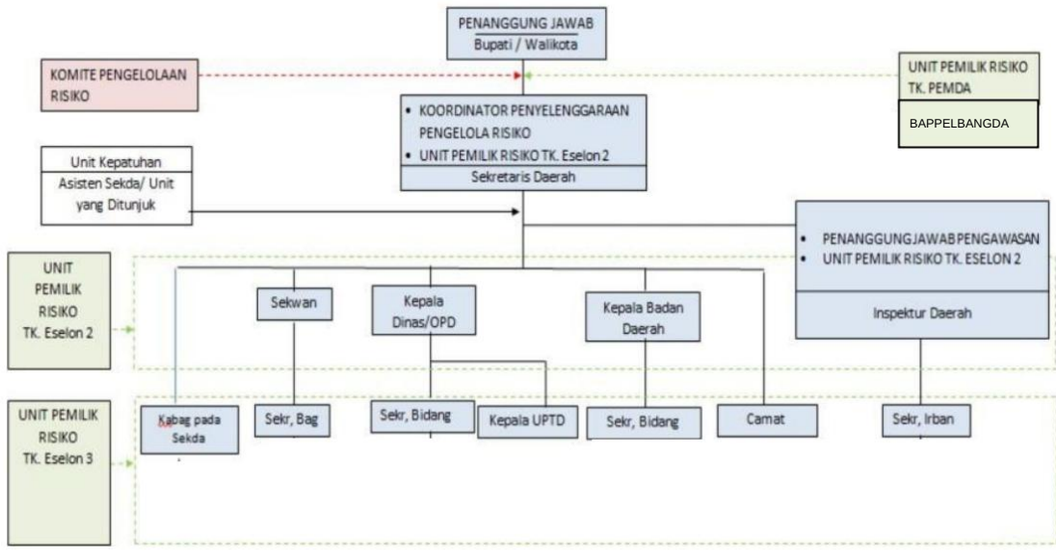
8. August - September 20XX		Drafting RKA Device Region (Determination target plan & budget ceiling per activity)	Review and update Strategic Risk (Entity) Regional Apparatus Notes: Strategic risk (entity) Device The area will be self viu and muta finish every year	- District head - Regional Secretary as Coordinator - Risk Owner Unit Ice Level. 2 (Head of Regional Apparatus/SKPD and Head of Division/ Head of Regional Apparatus)	Risk Register and RTP Strategic (Entity) Regional Apparatus
9. January – February	Year 20XX+1	Financial Reporting Reporting	Management Year Risk 20XX	- District head - Head of Regional Apparatus - UPR at Regional Government Level, Echelon 2 Level, Level Echelons 3 and 4 - Compliance Unit - Regional Secretary as coordinator	Report Management Year Risk 20XX
	February March Year 20XX+1	APIP Review	Evaluation management Risks by APIP	- Inspectorate (Regional APIP) Report	Evaluation Management Risk
			Evaluation Maturity SPIP	- District head - Head of Regional Apparatus - Regional Inspectorate (APIP).	Report Evaluation SPIP maturity

IV. RISK MANAGEMENT OF SUKOHARJO DISTRICT GOVERNMENT

a. Risk Management Structure

The Risk management structure of the Sukoharjo Regency Government is as follows:

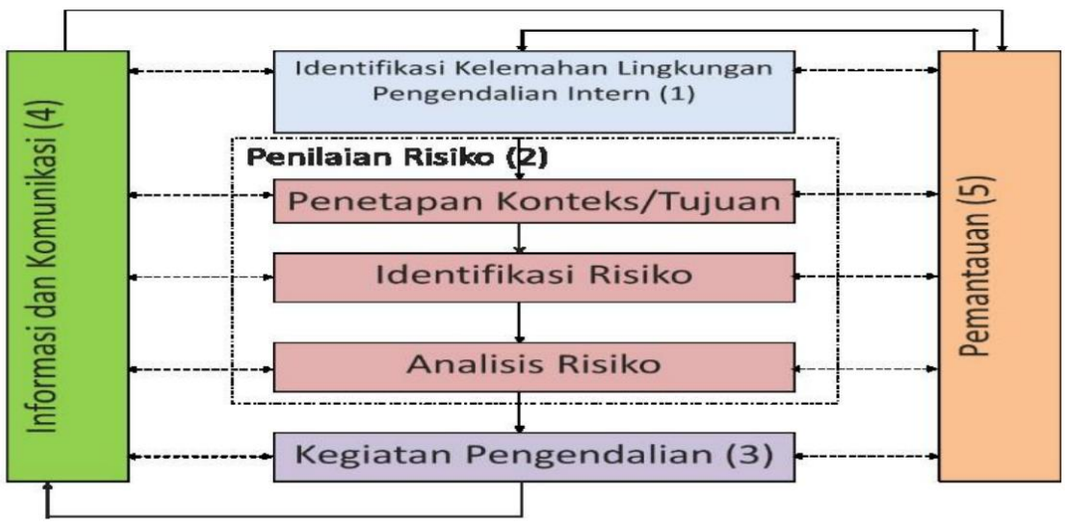
District Government Risk Management Structure



The risk management structure consists of: 1. Person in charge; 2. Organizing coordinator; 3. Risk owner unit; 4. Regional Government level Risk management committee 5. Compliance unit; and 6. Person responsible for supervision. b.

Risk Management Process Risk

Management is carried out by all levels of management and all employees within the Sukoharjo Regency Government with the following stages:



Adapted from AS/NZS: 2004

The stages of the regional government risk management process are detailed as follows:

1. Identify weaknesses in the control environment
   a. Preparation of control environment weaknesses assessment;
   b. Initial assessment of control environment vulnerabilities through document review;
   c. Survey of the control environment through Control Environmental Evaluation (CEE); And
   d. Conclusion of weaknesses in the control environment for mandatory/optional matters.

   Examples of control environment weakness identification formats can be seen in form 1.a, form 1.b, and form 1.c.
2. Risk Assessment
   a. Context/Goal Setting
      1) Determine the context/goals and select objectives for mandatory/optional matters for which the risk assessment will be carried out
      2) Preparation of Risk assessment for mandatory/optional matters:
         a) Determine the criteria and scale of impact and possibility Risk
         b) Determine the acceptable level of Risk

      Examples of the Context/Goal Determination format can be seen in Forms 2.a, 2.b, and 2.c.
   b. Risk Identification

      An example of the Risk Identification format can be seen in Form 3.a, 3.b, 3.c., and 3.d.
   c. Risk Analysis
      1) Conduct impact and possible risk analysis; An example of the Risk Analysis Results format can be seen in Form 4.

      2) Validate risks by developing priority risks; An example of the Priority Risk List format can be seen in Form 5.

      3) Evaluate existing and required controls;

         An example of the assessment format for existing and still needed control activities can be seen in Form 6.

      4) Develop a Control Action Plan (RTP):
         a) Formulate actions to overcome weaknesses in the control environment;

         b) Formulate the required control activities in order to overcome risks;
         c) Align control action plans;
         d) Develop a top information and communication plan RTP; And
         e) Develop a risk monitoring and evaluation plan and RTP.

An example of the format for Assessment of Existing and Still Needed Control Activities/RTP for Weaknesses in the Control Environment can be seen in Form 7.

3. Control Activities

a. Infrastructure development which includes the preparation or improvement of policies and procedures as a follow-up to the RTP;

b. Implementation of control policies and procedures.

4. Information and Communication

Communication of controls established to related parties includes, among others, in the form of:

a. Circular from leadership to work units regarding policy implementation;

b. Policies are uploaded on the official regional government website which can be accessed by all interested parties;

c. Socialization/workshop/dissemination as evidenced for example by invitations, minutes/implementation reports, attendance lists, photos of implementation.

Coordination of communication and recording of communication realization is carried out by:

a. Regional government Risk Owner Unit for communication regarding RTP for regional government strategic risks

b. Risk owner unit at Echelon II level for communication regarding RTP on strategic risks for regional apparatus and risks regional apparatus operations.

An example of a Plan and Realization form for Communicating Built Control Activities can be seen in Form 8.

5. Monitoring

Monitoring is carried out by leadership in stages starting from the Regent, Head of Regional Apparatus, Head of Division and Head of Division in accordance with their scope and authority.

Implementation of monitoring of Regional Government Risk management by the Regent can be delegated to the Compliance Unit which is responsible for monitoring the implementation of Risk management on the Risk owner unit. Monitoring is carried out to ensure that each stage of risk management has been carried out in accordance with the provisions, which include:

a. Monitoring the implementation of controls with the aim of ensuring that the controls that have been designed have been implemented and are running effectively.

Example of Monitoring Plan and Realization format above

The required Internal Control activities can be seen in Form 9.

b. Monitoring risk events with the aim of determining the level of risk occurrence and the effectiveness of the controls that have been implemented.

An example of the format for recording Risk events and implementing RTP can be seen in Form 10.

V. REPORTING

In order to support accountability in risk management, regional governments need to prepare reports related to risk management

in the form of:

A. Reporting on the implementation of the Risk assessment

An example of a Risk Assessment Implementation Report can be seen in Form 11.

B. Periodic reporting on Risk management by the Risk owner unit.

An example of a Semester I/II Risk Management Report can be seen in Form 12.

C. Periodic reporting of risk management monitoring by the internal compliance unit

Example of Semester I/II Risk Management Monitoring Report
Regional Government by the Risk Compliance Unit can be seen in Form 13.

D. Periodic reporting of Risk Development Activities by the Risk Management Committee

An example of a Semester I/II Report on Risk Development Activities by the Risk Management Committee can be seen in Form 14.

EXAMPLE

Form 1.a

RECAPITULATION OF QUESTIONNAIRE RESULTS
INTERNAL CONTROL ENVIRONMENT ASSESSMENT
OR CONTROL ENVIRONMENT EVALUATIOAN (CEE)

LOCAL GOVERNMENT
SUKOHARJO DISTRICT

Assessment Year:

NO	QUESTION/ QUESTIONNAIRE	RESPONDENT ANSWER (R)							CONCLUSION QUESTIONNAIRE CEE
		R 1	R 2	R 3	R 4	R 5	R 6	Mode	
a	b	c							d
A ENFORCEMENT OF INTEGRITY AND ETHICAL VALUES									ADEQUATE
1	Employees receive messages of integrity & ethical values regularly from agency leaders (for example, example, moral messages, etc.).	2	4	3	3	3	2	3	Adequate
2	Regional Governments already have rules of conduct (for example code of ethics, integrity pact, and employee behavior rules) that have been communicated to all employees.	3	3	3	3	3	3	3	Adequate
3	There is a function specifically within the agency which serves public complaints regarding violations of rules of conduct/code of ethics.	2	4	3	3	3	3	3	Adequate
4	Violation of rules behavior/code of ethics has been followed up.	3	4	2	3	3	2	3	Adequate

B COMMITMENT TO COMPETENCY									ADEQUATE
1 Competency standards for each employee/position have been determined.	3	4	2	3	2	3			3	Adequate
2 Competent employees have appropriately filled the position/position.	2	4	3	3	3	3			3	Adequate
3 Regional Governments already have and implementing strategies to increase employee competency.	2	3	2	3	3	3			3	Adequate
4 There is training related to risk management, both special training and regular integrated training.	3	3	3	3	2	3			3	Adequate
C CONDUCIVE LEADERSHIP									
1 Leader has establish a Risk management policy that provides clarity on the direction of Risk management.	2	3	2	2	2	3			2	Not enough Adequate
2 Leaders implement risk management and control in carrying out tasks and decisions.	3	3	3	4	3	3			3	Adequate
3 Leaders build good communication with members of the organization to be brave disclose risks and openly accept/ investigate risk/problem reporting.	2	3	3	3	3	2			3	Adequate
4 Leadership styles can be encourage employees to improve performance.	3	4	3	3	3	3			3	Adequate

5 Leaders set strategic targets that are in line with the vision and mission of the Regional Government.	3	3	3	4	3	3			3	Adequate
6 Regional government strategic plans/targets have been translated into REGIONAL APPARATUS targets and REGIONAL APPARATUS operational levels.	3	3	3	4	3	3			3	Adequate
7 Strategic plans and The regional government's work plan has presented information regarding risks.	2	2	3	3	2	3			2	Not enough Adequate
8 Leaders participate and involve officials.	2	3	3	3	2	3			3	Adequate
D FORMATION OF AN APPROPRIATE ORGANIZATIONAL STRUCTURE BY NEED										ADEQUATE
1 Every Business has been carried out by REGIONAL APPARATUS and the right work unit.	3	3	3	4	4	3			3	Adequate
2 Each party in the organization has obtained clarity and understands their respective roles and responsibilities in risk management.	2	3	3	4	4	3			3	Adequate
3 Employees serving in REGIONAL APPARATUS are permanent employees and not ad hoc (temporary) employees.	2	3	3	4	4	3			3	Adequate

4 There is transparency and timeliness of reporting on the implementation of respective roles and responsibilities in risk management.	3	4	3	3	4	3				3	Adequate
E DELEGATION OF AUTHORITY AND RESPONSIBILITY RIGHT											ADEQUATE
1 Delegation criteria authority has been precisely determined.	3	4	3	4	3	2				3	Adequate
2 Delegation of authority and responsibility is carried out appropriately.	3	4	3	4	3	3				3	Adequate
3 Authority is reviewed periodically.	2	3	3	3	3	2				3	Adequate
F PREPARATION AND IMPLEMENTATION OF POLICIES HEALTHY ABOUT HUMAN RESOURCE DEVELOPMENT											NOT ENOUGH ADEQUATE
1 Local Government already has Complete HR management policies and procedures (from recruitment to employee dismissal).	2	3	2	3	3	3				3	Adequate
2 Recruitment, retention, transfers and promotion of HR selection have been carried out well.	2	3	2	3	3	2				3	Adequate
3 Employee incentives have in accordance with responsibilities and performance.	3	4	3	1	4	3				3	Adequate
4 Local governments have internalized a risk awareness culture.	2	3	2	2	3	2				2	Not enough Adequate

5 There is provision of rewards and/or punishment for risk management (For example, considering Risk management accountability in performance appraisals).	2	3	2	2	4	3				2	Not enough Adequate
6 There is an evaluation of employee performance, and it has been considered in calculating income.	2	3	2	2	3	3				2	Not enough Adequate
7 Agencies have allocate an adequate budget for human resource development.	2	3	2	1	3	2				2	Not enough Adequate
G REALIZATION OF THE ROLE OF INTERNAL SUPERVISION APPARATUS EFFECTIVE GOVERNMENT											ADEQUATE
1 Regional Inspectorate carry out a review of the above efficiency/effectiveness of implementing each affair/ program periodically.	3	3	3	4	3	3				3	Adequate
2 Regional Inspectorates carry out a review of the above compliance with laws and other regulations.	3	3	3	3	3	3				3	Adequate
3 Regional Inspectorates providing facilitation services for the implementation of Risk management and implementation of SPIP.	2	2	3	3	3	3				3	Adequate
4 APIP have implemented Risk-based supervision.	3	3	3	3	3	3				3	Adequate
5 APIP monitoring findings and suggestions/ recommendations have been made Followed up.	3	3	3	3	3	3				3	Adequate

G	GOOD WORKING RELATIONSHIP WITH THE AGENCY RELATED GOVERNMENT								ADEQUATE
1	Good working relationships with other agencies/organizations that have operational links have been established	3	3	3	3	3	3		3	Adequate
2	Good working relationships with relevant agencies for supervision/inspection functions (inspectorate, BPKP, and BPK) has been awakened	3	3	3	4	3	3		3	Adequate

Information:

Column c is filled with the respondent's answers

Answer Description:

1: Disagree/Not yet available/not yet built

2: Disagree/It has been built/implemented, but not yet consistent

3: Agree/It has been built or implemented well, but can still be improved

4: Strongly Agree/It has been built or implemented well and can be transmitted to other organizations

Column d is filled with the conclusions of the control environment assessment results for each question and the conclusions for each sub-element of the control environment:

a. "Adequate", if the respondent's answer mode is 3; And

b. "Inadequate" if the respondent's answer mode is 1 or 2.

Conclusion of control environment sub-elements:

a. "Adequate", if all the conclusions for each question are in the sub-elements is "adequate; and

b. "Insufficient" if there is a question conclusion on the sub-element that is "Insufficient".

EXAMPLE

Form 1.b

INTERNAL CONTROL ENVIRONMENT ASSESSMENT
BASED ON THE VULNERABILITY CONDITION DOCUMENT
INTERNAL CONTROL ENVIRONMENT
IN THE SUKOHARJO DISTRICT GOVERNMENT

Regional Government : Sukoharjo Regency Government
Assessment Year : xxxx

Data Source No		Description of Weaknesses	Classification *)
a	b	c	d
1	Mass media	- A lot happens removal/transfer of regional officials due to being involved in a legal case.	Upholding integrity and ethical values
		- Employees have not been placed according to competency and experience.	Commitment to competence
2	LHP BPK No. XXX date xx-xx xxxx about Results Inspection Top CPC Effectiveness Management Resource JKN Health	- District government Sukoharjo doesn't have one yet strategies for fulfilling and policies for distributing healthy human resources regarding health at Community Health Centers.	Preparation and application HR development.
		- Qualifications and competencies Doctors and health workers at Sukoharjo District Hospital has not met the need for competencies that should be possessed.	Commitment competence.
		- Fulfillment of health personnel at the District Hospital Sukoharjo Regency has not paid attention to the level of need in providing health services	Preparation and implementation of healthy policies regarding HR development

-

3	Inspector Decree No. xxx date xx conducted affairs regarding health Inspectorate.	Regional Inspectorate not yet a performance audit of the implementation of xx-xxxx at the strategic PKPT level.	Effective APIP role.
4	LHP BPK No. xxx xxx about Results a regulatory inspection on Performance Maintenance JKN	- BPJS patient services on xx-xx-xx Sukoharjo Regency of the Sukoharjo District It is not yet optimal and there is Health Service which is not running as it should, namely the provisions regarding the practice of doctors	Conducive leadership

*) Classification of problems using Environmental sub-elements Control in PP 60 of 2008.

Information :
Column a: filled with serial numbers
Column b: filled with data source
Column c: filled with a description of weaknesses if based on existing data there is a weakness
Column d: filled with classification of weaknesses according to sub-elements in the control environment

EXAMPLE

Form 1.c

CONCLUSION OF THE PERCEPTION SURVEY OF THE INTERNAL CONTROL ENVIRONMENT
IN THE REGIONAL GOVERNMENT OF SUKOHARJO DISTRICT

Regional Government : Sukoharjo Regency Government
Assessment Year : xxxx

No.	Sub elements	Document Review Results		Perception Survey Results		Conclusion	Explanation
		Results	Description	Results	Description		
a	b	c	d	e	f	g	h
1	Upholding integrity and ethical values	Not enough Adequate	There have been many removals/transfers of regional officials because they were involved in legal cases	Adequate		Not enough Adequate	There have been many removals/transfers of regional officials because they were involved in legal cases
2	Commitment on competence	Not enough Adequate	Employees have not been placed in accordance with the competency and experience of the qualifications and competencies of doctors and health workers at RSUD Sukoharjo Regency has not met the need for providing health services in the JKN Era	Adequate		Not enough Adequate	Employees have not been placed in accordance with the competence and experience. Qualifications and competencies of doctors as well health workers at the regional hospital Sukoharjo Regency has not met the need for service delivery health in the JKN Era

3	Leadership conducive environment	Not enough Adequate	BPJS patient services at Sukoharjo Regency not yet optimal and there are Health Service regulations Sukoharjo Regency is not running as it should, namely the provisions regarding practice Not yet, the Puskesmas doctor fully provide all pharmaceutical needs to support health services adequately.	Not enough Adequate	- Leadership has not yet established a risk management policy which provides clarity in the direction of Risk management. - Regional government strategic plans and work plans do not yet provide information regarding Risk	Not enough Adequate	- Leadership has not established a Risk management policy that provides clarity on the direction of Risk management - The regional government's strategic plans and work plans have not provided information regarding the risks of BPJS patient services in Sukoharjo Regency not being optimal and there are regulations from the Sukoharjo Regency Health Service not working as it should be, namely the provisions regarding the doctor's practice.
4	Structure organization as needed	-	-	Adequate -		Adequate -	

5	Delegates an authority and that responsibility	-	-	Adequate -		Adequate -	
6	Preparation And Application Healthy Policy about Coaching HR	Not enough Adequate	District government Sukoharjo does not yet have a strategy for fulfilling and distributing health human resources at Community Health Centers Fulfillment of energy health at Sukoharjo District Hospital not paying attention to the level of need in providing health services.	Not enough Adequate	- The local government hasn't yet internalize the Risk awareness culture. - Not yet available providing rewards and/or punishment for risk management (For example consider responsibility for risk management in performance appraisal). - Evaluation of employee performance has not been considered in calculating income.	Not enough Adequate	- The local government hasn't yet internalize a Risk conscious culture. - There has been no reward and/or punishment for risk management (for example, considering risk management accountability in performance appraisals). - Evaluation of employee performance has not been considered in calculating income.

					- Development budget HR not yet adequate.		- Development budget Human resources are inadequate District government Sukoharjo does not yet have a strategy for fulfilling and distributing health human resources at Community Health Centers Fulfillment of health personnel at RSUD Sukoharjo Regency not paying attention to the level of need in providing health services.
7	Embodiments APIP role effective	Not enough Adequate	The Regional Inspectorate has not yet conducted a performance audit of the implementation of health affairs at the strategic level.	Adequate -		Not enough Adequate	The Regional Inspectorate has not yet conducted a performance audit of the implementation of health affairs at the strategic level.
8	Relationships That work Good with Institution Government Related	-	-	Adequate -		Adequate -	

Information :

Column a: filled with serial numbers.

Column b: filled with sub-elements in the control environment.

Column c: filled with the conclusion of the initial CEE assessment based on the document.

Column d: filled with a description of the conclusion of the initial CEE assessment based on the document.

Column e: filled with the conclusions of the perception survey results.

Column f: filled with a description of the conclusions according to the results of the perception survey.

Column g: filled with conclusions according to the results of the initial assessment and survey perception, if the results between the initial assessment and the perception survey are contradictory, then carry out an in-depth investigation or carry out a professional judgment to conclude.

Column h: filled with a description of weaknesses.

EXAMPLE

Form 2.a

DETERMINING THE CONTEXT OF STRATEGIC RISK

LOCAL GOVERNMENT

Local government : Sukoharjo Regency Regional Government
Assessment Year : 2022
The period being assessed : 2021-2026 RPJMD period

Data source	Sukoharjo Regency RPJMD 2021-2026.
Vision	Creating a better Sukoharjo community prosperous.
RPJMD Strategic Mission	1. Realizing good governance through accelerating bureaucratic reform 2. Increasing quality human resources. 3. Strengthen the people's economy highly competitive. 4. Strengthen environmentally sound infrastructure development. 5. Improve the quality of social and religious life.
Determining Mission Context Strategic Risk Regional Government	2. Increase quality human resources.
RPJMD Strategic Objectives Objective	1 Realize professional governance. Goal 2 Form human resources who are healthy, intelligent, innovative and have character. Goal 3 Achieve economic growth quality and inclusive. Goal 4 Increase equitable distribution of sustainable infrastructure development. Goal 5 Create a safe and comfortable Sukoharjo community.

Determining the Context of Regional Government Strategic Risk Objectives.	Goal 2 Form human resources who are healthy, intelligent, innovative and have character
RPJMD targets	Goal 1.1 Increase quality responsive and accountable administration of government and public services. Target 2.1 Increasing the quality of community health. Target 2.2 Increase the quality of education. Goal 2.3 Increase population control. Goal 2.4 Increase access to quality of life. Target 2.5 Increase local cultural wisdom. Target 2.6 Increase the quality of life of the poor. Target 3.1 Increase productivity growth. Target 3.2 Increase village independence Target 4.1 Increase the quality of infrastructure. Target 4.2 Increase environmental quality Target 5.1 Increase the quality of public peace and order Target 5.2 Increasing national unity and country
Context Establishment Risk Goals Government Strategic Area	Goal 2.1 Increase the quality of health public
IKU RPJMD Target	Life Expectancy (AHH) is determined from the number of infant deaths. If the infant mortality rate is high, then life expectancy is low.
Determining the IKU context Risk Government Strategic Area	Life expectancy is determined by the number of infant deaths. If the infant mortality rate is high, then life expectancy is low.

Development priorities and superior programs	- Maternal Safety Improvement Program Childbirth and Children - Health Service Improvement Program Toddler - Prevention and Control Program Infectious diseases - Health Service Standardization Program - Health Promotion Program and Community empowerment - Community Nutrition Improvement Program
Government Affairs Area	Mandatory Basic Services Affairs in the Health Sector
Name of Related Service	public health Office
	Sukoharjo District Hospital
	Department of Women's Empowerment, Protection Child, Control Population and Family Planning (DP3AP2KB)
	Department of Public Works and Spatial Planning
Goals, Targets, KPIs and Programs for which the Risk assessment will be carried out	Objective 2 Form human resources who are healthy, intelligent, innovative and have character. Target 2.1 Increasing the quality of community health. IKU's target for life expectancy is to determine the number of infant deaths. If the infant mortality rate is large, then the life expectancy rate is low. Program for Increasing the Safety of Mothers and Children.
	Etc
	Sukoharjo, xx-xx-xxxx REGENT SUKOHARJO .....

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EXAMPLE

Form 2.b

DETERMINING THE CONTEXT OF STRATEGIC RISK
REGIONAL DEVICES

Regional Government: Sukoharjo Regency Regional Government Assessment Year : 2022 The period being assessed : 2021-2026 RPJMD period Government Affairs: Mandatory Basic Services Affairs in the Health Sector Assessed Regional Apparatus : Public health Office			
Data source	Preliminary Draft Strategic Plan for the District Health Service Sukoharjo		
Strategic Objectives	Improving the level of public health		
Strategic target	1. Increased safety for mothers, babies, children and others Reproduction 2. Increasing the Quality of Health Services 3. Increasing the Quality of Basic Services and Referrals.		
IKU Strategic Plan DEVICE AREA		IKU	2023
		Maternal Mortality Rate Per 100,000 Births Life	57
		Infant Mortality Rate (IMR) Per 1000 Live Birth	3,2
		Under-five Mortality Rate (AKaBa) Per 1000 Live Birth	3.6
		Maternity Assistance Coverage by Health Workers who have Midwifery Competency	100
		Coverage of Baby Health Services	Not yet There is
		IKU Elderly	Not yet There is
		IKU Nutrition	Not yet There is
		IKU Reproductive Health	Not yet There is

Program	Program to improve the safety of mothers and children giving birth
Goal target, KPI and program that will be assessed Risk	Strategic Objectives: Improving the level of public health Strategic target: Increased Safety of Mothers, Babies, Children and Reproduction Strategic KPI: - Maternal Mortality Rate Per 100,000 Live Births - Infant Mortality Rate (IMR) Per 1000 Births Life" Program: Maternal and Child Safety Improvement Program
	Etc
	Sukoharjo, ... HEAD OF HEALTH SERVICES SUKOHARJO DISTRICT .....

EXAMPLE

Form 2.c

DETERMINING THE CONTEXT OF OPERATIONAL RISK

REGIONAL DEVICES

Regional Government: Sukoharjo Regency Regional Government
Assessment Year : 2022
The period being assessed : 2021-2026 RPJMD period
Government Affairs: Mandatory Basic Services Affairs in the Health Sector
Assessed OPD : Public health Office

Data source	Health Service Plan for 2023	
Strategic Objectives	Improving the level of public health	
Service Program Health (Renja 2019) and Activities Main	1. Public Health Effort Program 2. Community Nutrition Improvement Program 3. Children's Health Services Improvement Program Toddler 4. Elderly Health Services Improvement Program 5. Maternal Safety Improvement Program giving birth and child	
Output/Results Activity	1. Maternity Guarantee (NON PHYSICAL DAK)	7,455 pregnant women
	2. Integrated ANC Meeting	30 people participant
	3. Socialization of assistance to high-risk pregnant women use of MCH and postpartum books with blood services in the external sector	50 participants
	4. Integrated Management Training for Youth Care Health Services	20 participants
	5. Networking training for secondary schools 1 K1	20 participants

Programs, Activities, and Outputs/Results Activities to be assessed Risk	Maternal Safety Improvement Program and Children Maternity Insurance Activities (NON PHYSICAL DAK) Output/Results of Activities: 1. Payment of Health Insurance 2. Implementation of activities
	Sukoharjo, ... HEAD OF HEALTH SERVICES SUKOHARJO DISTRICT .....

EXAMPLE OF WORKING PAPER

Form 3.a

REGIONAL GOVERNMENT STRATEGIC RISK IDENTIFICATION

Local government : Sukoharjo Regency Regional Government

Name of Regional Apparatus: Health Service

Assessment Year: 2018

The period being assessed : RPJMD Period (2021-2026)

Government Affairs : Mandatory Basic Services Affairs in the Health Sector

No	Objective/ Target Strategic/ Program	Indicator Performance	Risk			Because		C/UC	Impact	
			Description	Code Risk	Owner	Description	Source		Description	The party who Caught
a	b	c	d	e	f	g	h	i	j	k
	Objective Strategic Government Region 1: Improving the level of public health									

	Goal 3.2.2 Increasen yes, the quality of public health	Age Hope Life	Application Behavior Life Clean Healthy (PHBS) low	RSP.19.01.0 2 .01	Head Area	Not yet availability Total Sanitation Based Public (STBM) (Not included budget priorities)	Internal C	1. Head	of incidence of non-communicable regional diseases in the community (PTM) high Numbers incidence of related diseases Highly contagious 3. High stunting rate	Device 2. Area
			Service health n yet fulfill i SPM Field Health n	RSP.19.01.0 2.02	Head Area	1. Means infrastructure yet adequate (Public health center PONED no available,) 2. Quantity health workers Not yet adequate (Laboratory personnel, doctors, health workers)	Internal C AK is high		Akaba's high IMR Increased cases of malnutrition HIV cases increasing cases TB is increasing Incidence rate Disease No Infectious disease (NCD) has a high incidence of disease Highly contagious Stunting rate tall	Head Area Public Device Area Related

	Program Enhancement Safety Mother Childbirth and Children		Lack of pregnant women low nutritional value that is not checked	RSP.19.01.02.03	Head Area	Lack of number of posyandu for pregnant women	Internal C	The baby is under birth weight normal		Public
			Pregnant mother by giving birth Integrated Healthcare Center not in facility health	RSP.19.01.02.04	Head Area	Lack of accessibility to facilities existing health	Internal C	Increased yes, maternal and infant deaths during childbirth		Public

Note: Column

a is filled with serial numbers.

Column b is filled with strategic objectives for mandatory affairs as stated in the RPJMD/Renstra.

Column c is filled with strategic objective performance indicators.

Column d is filled with a description of the event that constitutes the Risk.

Column e is filled with Risk Code.

Column f is filled with the Risk owner, the party/unit responsible/interested in managing the Risk.

Column g is filled with the cause of the risk. To make identification easier, risks can be categorized into:

Man, Money, Method, Machine , and Materials

Column h is filled with risk sources (external/internal)

Column i is filled with C, if the work unit is able to control the causes of the Risk, or UC if the work unit is unable controlling risk.

Column j is filled with a description of the consequences if the Risk actually occurs.

To make identification easier, risk impacts can be categorized into: Financial, Performance, Reputation and Law.

Column k is filled with parties/units who suffer/are affected if the risk actually occurs.

EXAMPLE OF WORKING PAPER

Form 3.b

REGIONAL GOVERNMENT STRATEGIC RISK IDENTIFICATION

Level Risk	Year Implementation Evaluation Risk	Type Risk	Entity/ Device Area Which Evaluate	Number massage in Entity/ Device Area	Code
RSP	19	01	01	01	RSP.19.01.01.01
RSO	19	02	05	01	RSO.19.02.05.01
ROO	19	03	25	01	ROO.19.03.25.01

The Risk Level consists of 3 letters as follows:
RSP: Regional Government Strategic Risk
RSO: Strategic Risk for Regional Apparatus
ROO: Operational Risk for Regional Apparatus

Risk Type describes Regional Government affairs consisting of 2 numbers as follows:

Code	Information	Code	Information
01	Education	21	Encoding
02	Health	22	Culture
03	PU and Spatial Planning	23	Library
04	Housing and Areas Settlement	24	Archives
05	Peace, Order General, and Protection Public	25	Maritime Affairs and Fisheries
06	Social	26	Tourism
07	Labor	27	Agriculture
08	Women's Empowerment & Child Protection	28	Forestry/Plantation
09	Food	29	Energy and Mineral Resources
10	Land	30	Trade
11	Environment	31	Industry
12	Population administration and civil registration	32	Transmigration

13	Community and village empowerment	33	Policy Preparation and Coordination
14	Population control and family planning	34	Administrative
15	Relations	35	Guidance and Supervision
16	Communication and informatics	36	Development planning, R&D
17	KUKM	37	Finance and Income
18	Capital Investment	38	Staffing and Development
19	Youth and sport	39	Disaster
20	Statistics	40	Politics
		99	Other

The assessing entity consists of 2 numbers as follows:

Code	Information	Code	Information
01	Local Government	18	Department of Transportation
02	Regional Secretariat	19	Department of Communications and Informatics
03	DPRD Secretariat	20	Department of Trade and Small Business Cooperatives Intermediate
04	Regional Inspectorate	21	Department of Investment and Licensing Services One Stop Integrated
05	Education Department	22	Tourism Department
06	Health Service	23	Youth and Sports Department Body
07	Public Works Department and Spatial planning	24	Department of Industry
08	Public Housing Department and Region Settlement	25	Library and archives service
09	Civil Service Police Unit	26	Department of Agriculture
10	Social Services	27	Fisheries Service
11	Employment Service	28	Body Planning Regional development
12	Services Empowerment Women and Child protection	29	Regional Asset Agency
13	Food Security Service	30	Regional Personnel Agencies
14	Environmental Services	31	Body Countermeasures Disaster
15	Population Services and Civil registration	32	Office of National Unity and Politics
16	Services Empowerment of 33	Regional	Hospitals

	Community and Village		
17	Population Control Services, Family Planning and Women's Empowerment and Child protection	99	Others

EXAMPLE OF WORKING PAPER

Form 3.c

STRATEGIC RISK IDENTIFICATION OF REGIONAL EQUIPMENT

Nama Pemda	: Pemerintah Kabupaten XYZ, Provinsi ABC
Nama OPD	: Dinas Kesehatan
Tahun Penilaian	: 2018
Periode yang dinilai	: Periode Renstra (Tahun 2019-2023)
Tujuan Strategis	: Meningkatkan derajat kesehatan masyarakat
Urusan Pemerintahan	: Urusan Wajib Pelayanan Dasar Bidang Kesehatan

No	Tujuan/Sasaran Strategis	Indikator Kinerja	Risiko			Sebab		C/UC	Dampak	
			Uraian	Kode Risiko	Pemilik	Uraian	Sumber		Uraian	Pihak yang Terkena
a	b	c	d	e	f	g	h	i	j	k
1	Tujuan: Meningkatkan derajat kesehatan masyarakat									
	Sasaran Strategis OPD: Meningkatnya Keselamatan Ibu, Bayi, Anak dan Reproduksi	1. Angka Kematian Ibu Melahirkan Per 100.000 Kelahiran Hidup 2. Angka Kematian Bayi (AKB) Per 1000 Kelahiran Hidup	Penggunaan layanan kesehatan rendah (Persalinan tidak dilakukan pada faskes, kunjungan ibu hamil tidak teratur)	RSO.19.02.02.01	Kepala Dinas Kesehatan	Kurangnya Sosialisasi Kesehatan Keterlibatan lintas program lintas sektor (Posyandu, RT/RW, Lurah, Kecamatan, OPD terkait) rendah	Internal	C	Ibu hamil tidak mengetahui prosedur pelayanan dan tanda-tanda bahaya kehamilan	Dinkes RSUD Masyarakat
		3. Angka Kematian Balita (AKaBa) Per 1000 Kelahiran Hidup	Kualitas pelayanan APN tidak sesuai SPM Kesehatan	RSO.19.02.02.02	Kepala Dinas Kesehatan	Kompetensi tenaga kesehatan tentang APN (bidan, dokter) rendah (TentangSDIDTK MTBS, neo natal esensial)	Internal	C	Kepuasan masyarakat rendah kualitas dan efektivitas pelayanan rendah	Dinkes RSUD Masyarakat
		4. Cakupan Pertolongan Persalinan oleh Tenaga Kesehatan yang memiliki Kompetensi Kebidanan	Sarana pendukung ANC kurang memadai	RSO.19.02.02.03	Kepala Dinas Kesehatan	- Alat pendukung ANC tidak dikalibrasi '- Regen dan alat pendukung ANC kurang '- Tenaga laboratorium di	Internal	C	Kualittas dan efektivitas pelayanan rendah Kepuasan masyarakat rendah	Dinkes RSUD Masyarakat
		5. Cakupan Pelayanan Kesehatan Bayi	Mutasi tenaga kesehatan terlatih	RSO.19.02.02.04	Kepala Dinas Kesehatan	Sistem kepegawaian	Internal	UC	Kualittas dan efektivitas pelayanan rendah Kepuasan masyarakat rendah	Dinkes RSUD Masyarakat
	Program: Program Peningkatan Keselamatan Ibu Melahirkan dan Anak		Kurangnya jumlah tenaga kesehatan yang profesional	RSO.19.02.02.05	Kepala OPD	Kurangnya kuantitas SDM di puskesmas untuk menangani persalinan	Internal	C	Pelayanan di fasilitas kesehatan tidak optimal	Masyarakat
			Kurangnya kualitas tenaga kesehatan yang profesional	RSO.19.02.02.06	Kepala OPD	Kurangnya kualitas SDM di puskesmas untuk menangani persalinan	Internal	C	Pelayanan di fasilitas kesehatan tidak optimal	Masyarakat
			Ibu hamil melahirkan tidak di fasilitas kesehatan (puskesmas)	RSO.19.02.02.07	Kepala OPD	Kurangnya anggaran untuk pengadaan fasilitas puskesmas	Internal	C	Meningkatnya kematian ibu dan bayi saat melahirkan	Masyarakat

Keterangan:
Kolom a diisi dengan nomor urut
Kolom b diisi dengan tujuan strategis urusan wajib sebagai mana tercantum dalam RPJMD/Renstra
Kolom c diisi dengan indikator kinerja tujuan strategis
Kolom d diisi dengan uraian peristiwa yang merupakan risiko
Kolom e diisi dengan Kode risiko
Kolom f diisi dengan Pemilik risiko, pihak/unit yang bertanggung jawab/ berkepentingan untuk mengelola risiko
Kolom g diisi dengan penyebab timbulnya risiko. Untuk mempermudah identifikasi sebab risiko, sebab risiko bisa dikategorikan ke dalam : *Man, Money, Method, Machine*, dan Material
Kolom h diisi dengan sumber risiko (eksternal/internal)
Kolom i diisi dengan C, jika unit kerja mampu untuk mengendalikan penyebab risiko, atau UC jika unit kerja tidak mampu mengendalikan risiko
Kolom j diisi dengan uraian akibat yang ditimbulkan jika risiko benar-benar terjadi. Untuk mempermudah identifikasi dampak risiko, dampak risiko bisa dikategorikan ke dalam: Keuangan, Kinerja, Reputasi dan Hukum
Kolom k diisi dengan pihak/unit yang menderita/terkena dampak jika risiko benar-benar terjadi

EXAMPLE OF WORKING PAPER

Form 3.d

OPERATIONAL RISKS IDENTIFICATION

Local government : Sukoharjo Regency Regional Government.

Name of Regional Apparatus: Health Service
Assessment Year: 2018

Period assessed: 2019

Strategic Goal: Increasing the level of public health Strategic Target of Regional Apparatus: Increasing the level of public health Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	Activity	Indicator Output	Risk				Because*)		C/UC	Impact**)	
			Stage	Description	Code Risk	Owner	Description	Source		Description	The party who Caught
a	b	c	d	e	f		h	i	j	k	l
	Programs: Enhancer an Peace be upon you tan Mum Giving birth n and Child	g Paid off an his Guarantee	of Pertanggu answer n	Accountability Incorrect ban Service time	ROO.19. 02.02.01	Head Health n/ Head Field Public Health	Documentation file patient is late equipped by the hospital	External UC	Payments	can't will be real soon ize	Head The area House Sick Public

	Activity: Guarantee Childbirth an (DAKNO N PHYSICAL)	Penatausa haan	Administrator sian not on time	ROO.19. 02.02.02	Head Service Health n/ Head Public Health Sector	Patient documentation files late furnished by the house Sick	External UC	Payments	can not Freshly realized an	Head Region House Sick Public
		Reporting Reports	Realization Finance Quarterly: Difficulty collect administration disbursement conditions, namely completeness of the claim, in the form of	ROO.19. 02.02.03	Head Service Health n/ Head Public Health Sector	Hospital (RS M. Yunus) convey a claim No complete	External UC	DAK Funds	Quarterly next no distributed by Ministry of Finance	Head Region Hospital Public

			Peman you know and evaluate si	Failure to identify i problem	ROO.19. 02.02.04	Head Department of Health n/ Head of Public Health Division	The evaluation Head limited to output (the number of poor pregnant women who do not have collateral health others are served	Internal	C Budget	Jampersal does not absorbed 100%	Service Health
		Implemented Anya Activity	Planner an	Data on poor pregnant women who are not yet own health insurance others from sub-districts and sub-districts there isn't any yet	ROO.19. 02.02.05	Head Service Health n/ Head Public Health Sector	Lack of coordination with Social services	Internal	C Planning	n is not quite right	Head Region Hospital Public

				Calculation of funding requirements is incorrect	ROO.19.0202.06	Head Department of Health n/ Head of Public Health Division	No database	Internal	C Inhibited yes service	Head Region Hospital Public
			Executor an	There are patients who are still being charged by Hospital/Midwife (double claim)	ROO.19.02 02.07	Head of Department Health n/ Head Public Health Sector	There isn't any databases	Internal	C Low community satisfaction	Head Region Hospital Public
			Executor an	Cross process check data with BPJS and Jamkeskot is in need long time	ROO.19.02 02.08	Head Service Health n/ Head Field Public Health	Lack of coordination	Internal	C Inhibited yes service	Head Region Hospital Public

Information :

Column a is filled with serial numbers.

Column b is filled with activities, activity objectives and activity targets as stated in the SKPD RKA.

Column c is filled with performance indicators for activity goals/targets.

Column d is filled with activity stages.

Column e is filled with a description of the event that constitutes the Risk.
Column f is filled with Risk Code.
Column g is filled with the Risk Owner, the party/unit responsible/interested in managing the Risk.
Column h is filled with the cause of the risk.
To make identification easier, risks can be categorized into: Man, Money, Method, Machine Material. , And

Column i is filled with the risk source (external/internal).
Column j is filled with C, if the work unit is able to control the causes of the Risk, or UC if the work unit is unable controlling the causes of risk.
Column k is filled with a description of the consequences that would arise if the Risk actually occurred.
To make identification easier, risk impacts can be categorized into: Financial, Performance, Reputation and Legal.

Column l is filled with parties/units who suffer/are affected if the risk actually occurs.

Form 4

EXAMPLE OF WORKING PAPER RESULTS OF RISK ANALYSIS

Regional Government: Sukoharjo Regency Regional Government
Assessment Year : 2022
Strategic Objectives : Improving the level of public health
Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No.	Identified "Risks."	Code Risk	Risk Analysis		
			Scale Impact *)	Scale Swelling right *)	Scale Risk
a	b	c	d	e	f=dXe
I	Strategic Risk				
1	Application of Life Behavior Clean and Healthy (PHBS) is low	RSP.19.01.01.01	3	3	9
2	Health services do not meet the SPM Sector Health	RSP.19.01.01.02	5	3	15
3	Lack of low nutrition pregnant women who are not checked by posyandu	RSP.19.01.01.03	3	3	9
4	Pregnant women did not give birth in a health facility	RSP.19.01.01.04	5	3	15
II	DEVICE Strategic Risks REGION 1: Health Department				
1	Use of health services is low (deliveries are not carried out at health facilities, visits by pregnant women are irregular)	RSO.19.01.05.01	4	3	12
2	APN service quality is not according to Health SPM	RSO.19.01.05.02	4	2	8
3	ANC support facilities are inadequate	RSO.19.01.05.03	4	4	16
4	Transfer of trained health workers	RSO.19.01.05.04	4	3	12
5	Lack of professional health workers	RSO.19.02.02.05	3	3	9
6	Lack of quality professional health workers	RSO.19.02.02.06	3	3	9

7 Pregnant women did not give birth health facilities (puskesmas)	RSO.19.02. 02.07	5	3	15
III DEVICE Operational Risks REGION 1: Health Service				
1 Accountability is not timely	ROO.19.01 05.01	4	3	12
2 Administration is not on time	ROO.19.01 05.02	4	2	8
3 Financial Realization Reports Quarterly: Difficulty collect administrative requirements for disbursement, namely completeness of claims, in the form of	ROO.19.01 05.03	5	2	10
4 Failure to identify the problem	ROO.19.01 05.04	4	3	12
5 There is no data on poor pregnant women who do not have other health insurance from sub-districts and sub-districts	ROO.19.01 05.05	5	3	15
6 Calculation of funding requirements is incorrect	ROO.19.01 05.06	2	2	4
7 Process of cross checking data with BPJS and Jamkesda It takes a long time	ROO.19.01 05.07	3	2	6
8 There are still patients charged by the hospital/midwife (double claim)	ROO.19.01 05.08	3	1	3

Information:

Column a is filled with serial numbers.

Column b is filled with risks identified according to forms 3.a, 3.b, and 3. c .

Column c is filled with Risk code according to 3.d.

Column d is filled with the impact scale based on the calculation of the mean/mode of impact scale provided by the discussion participants.

Column e is filled with a probability scale based on the calculation of the average/mode of the probability scale given by the discussion participants.

Column f is filled with the result of multiplying the impact scale and scale possibility

.

EXAMPLE

Form 5

PRIORITY RISK LIST WORKING PAPER

Local government : Sukoharjo Regency Government
Assessment Year : 2018
Strategy Objectives : Improving the level of public health
Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	Priority Risk	Code Risk	Scale Risk	Owner Risk	Cause of Impact	
a	b	c	d	e	f	g
I	Strategic Risk					
1	Health services not yet fulfilled SPM Field Health	RSP.19. 01.01.02	15 Heads Area		1. Means infrastructure is inadequate (Public health center PONED not available.) 2.Amount inadequate health personnel (Laboratory staff m)	High AKI High IMR Akaba Enhancer n cases malnutrition HIV cases are increasing TB case increase Incidence rate Disease No Infectious (PTM) high Incidence rate Disease Infectious tall High stunting rate
2	Not all babies get enough immunizations	RSP.19. 01.01.04	15 Heads Area		Lack of vaccine procurement budget immunization	Baby doesn't get it immunization adequate and complete

II Strategic Risks for Regional Apparatus 1						
1	Means ANC supporters inadequate	RSO.19. 01.05.03	16 Heads	Service	- Tool supporter The ANC does not calibrated - Regen and support tools ANC not enough - Laboratory staff m in Public health center not enough	Service quality ANC No in accordance SPM health
2	Pregnant women giving birth is not at the facility health (Public health center)	RSO.19. 02.02.07	15 Heads	War at Area	Lack of budget for procurement of health center facilities	Increase his death mother and baby at birth
III Regional Equipment Operational Risk 1: Health Service						
1	Data of pregnant women poor who do not yet have other health insurance from the sub-district and sub-district not yet There is	ROO.19. 01.05.05	16 Heads	Field	Lack of coordination with Service Social	Planner it's not quite right

Information
Column a is filled with serial numbers.
Column b is filled with priority risks.
Column c is filled with Risk code.
Column d is filled with the Risk scale.
Column e is filled with the Risk owner.
Column f is filled with causes.
Column g is filled with impacts.

EXAMPLE

Form 6

ASSESSMENT OF EXISTING CONTROL ACTIVITIES
AND STILL REQUIRED/RTP FOR ENVIRONMENTAL WEAKNESSES
CONTROL (RTP AND CEE)

Regional Government: Sukharjo Regency Government
Assessment Year : 2022

No	Condition Environment Lack of Control Adequate	Plan Act Control Environment Control	Penanggung answered	Target Time Solver n	Realization Resolver an
a	b	c	d	e	f
I Upholding Integrity and Ethical Values					
1	Many uninstalls/ mutations occur the regional official because involved in a legal case	Weakness analysis/ study legal compliance control	Second Quarter	Inspectorate 2019	Quarter II 2019
II Commitment to Competency					
1	Employees have not been placed according to their competence and experience	Preparation of competency and improvement maps SOUP placement Employee	BKPSDM	Quarter III 2019	Quarterly III 2019
2	Qualifications and competence Doctors and health workers at RSUD Regency Sukoharjo has not met the need for providing health services in Era JKN	Recruitment doctor and health workers	Service health	Quarter III 2019	Quarterly III 2019

III Conducive leadership					
1	The leadership has not yet established a policy management Risk	Preparation of management policies Risk	Regional Secretary	Quarter I 2019	Quarterly II 2019
2	Plans Regional government strategic and work plans do not yet provide information regarding risks	Evaluation Plan risks strategic and work plans	Regional Secretary, BPPD	Quarter I 2019	Quarterly II 2019
3	Patient service BPJS in the Regency Sukoharjo is not yet optimal and there are regulations public health Office Regency Sukoharjo is not running as it should, namely the provisions regarding the doctor's practice	Evaluation of service delivery and regulatory compliance	Inspector t	Quarter I 2019	Quarterly II 2019
IV Preparation and Implementation of Sound Policies on Coaching HR					
1	Local government not yet internalize conscious culture Risk	Socialization Risk culture at each monthly meeting	Regional Secretary	Each month	Each month
2	There has been no reward and/ or punishment for management Risk	Study design for providing rewards and/or punishment on management Risk	BKPSDM	Quarter I 2019	Quarter I 2019

3	Evaluation of employee performance has not been considered in income calculation	Study of the design for calculating performance results on income	BKPSDM	Quarter I 2019	Quarter I 2019
4	Development budget HR not yet Adequate	Efficiency policy Use Budget	BKPSDM	Quarter I 2019	Quarter I 2019
5	Govt Regency XYZ does not yet have a strategy for fulfillment and distribution HR health in HOSPITAL Regency Sukoharjo	Preparation of fulfillment and distribution strategies n HR sadness (Recommendation CPC)	Service health	Quarter II 2019	Quarterly II 2019
6	Fulfillment power health in District Hospital Sukoharjo has not paid attention to the level of need in giving	Repair system Fulfillment Health workers in HOSPITAL Regency Sukoharjo	HOSPITAL Regency XYZ	Quarter II 2019	Quarterly II 2019
V	Realization of the Effective Role of APIP				
1	Inspectorate The region has not carried out a performance audit of implementation affairs health at a strategic level	Repair procedure supervision performance and organization PKPT inspectorate	First Quarter	Inspectorate 2019	Quarter I 2019

Note: Column
a is filled with serial numbers.
Column b is filled with inadequate control environment conditions. Column c is filled with improvements that will be made.
Column d is filled with the party/unit responsible for carrying out control activities.

Column e is filled with the target RTP completion time.
Column f is filled with the actual RTP completion time.

EXAMPLE

Form 7

ASSESSMENT OF EXISTING AND STILL REQUIRED CONTROL ACTIVITIES
(RTP FOR RISK IDENTIFICATION RESULTS)

Regional Government: Sukoharjo Regency Government
Assessment Year: 2022

Strategic Objectives : Improving the level of public health
Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	Priority Risk	Code Risk	Description Existing Control There is *)	Gap Control	Action Plan Control	Owner/ Insurer Answer	Target Time Completion
a	b	c	d	e	f	g	h
I	Strategic Risk						
1	Health services have not met the SPM Health	RSP.19.01 01.02	SOUP Help Labor	Procedure control cannot be implemented	Recruitment honorary health workers	Regional Head	Quarter IV 2019
2	Pregnant woman gives birth not in the facility health	RSP.19.01 01.04	Regional Regulation regarding employee needs analysis	Quantity of HR insufficiently trained health workers	Recruitment health worker	Regional Head cq. Head of BKD & Head of Training Agency	Quarter IV 2019

II	Departmental Strategic Risk Health						
1	Ante support facility Natal Care (ANC) is inadequate	RSO.19.0 1.05.03	Calibration SOP Tool	Procedure control has not been implemented	Evaluate above implementation Calibration SOP Tool	Head of Department	First Quarter 2019
			Standard Service Health Center (Permenkes Number	Control procedures not yet held	Evaluation of implementation Standard Service Health Center	Head of Department	Quarter II 2019
2	Pregnant woman gives birth not in the facility health (health center)	RSO.19.0 2.02.06	SOUP handling of maternity mothers who mentioned that	The quality of trained health workers is lacking	Conduct health worker training	Head of Department Health	Quarter II 2019
III	Service Operational Risk Health						
1 K	Data on pregnant women is poor who do not yet have other health insurance from sub-districts and sub-districts	ROO.19.0 1.05.05	Technical guidelines Use Non-Physical DAK (Permenkes Number 3 2019)	Procedure control has not been implemented	Evaluate above implementation (Permenkes Number 3 Years 2019)	Head of Section II	Quarter 2019

Information

Column a is filled with serial numbers.

Column b is filled with priority risks.

Column c is filled with risk codes

Column d is filled with a description of existing/installed controls. To reveal not only the name of the SOP.

Example of Maintenance SOP: Building cleaned twice a day.

Column e is filled with ineffective reasons:

(1) Control policies and procedures have been implemented, but have not been able to handle the identified risks,

(2) Control procedures have not been/cannot be implemented,

(3) The policy has not been followed with clear standard procedures,

(4) Existing policies and procedures are not in accordance with the regulations above.

Column f is filled with controls that are still needed

Column g is filled with the party/unit responsible for carrying out control activities

Column h is filled with the target RTP completion time

EXAMPLE

Form 8

PLANNING AND REALIZATION OF COMMUNICATION
ON CONTROL ACTIVITIES ESTABLISHED

Regional Government: Sukoharjo Regency Government
Assessment Year: 2022
Strategic Objectives : Improving the level of public health
Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	Required Control Activities	Media/Form Means Communicator cyan	Provider Information	Recipient Information	Plan Time Implementation	Time Realization Implementation	Information
a	b	c	d	e	f	g	h
1	Recruitment honorary health workers	Meeting	Regional Secretary/Bappeda Department	Health BKPSDM	Quarter I 2019	February 2019	Has been implemented and followed up. Documentation in the form of minutes
2	Recruitment of health workers	Proposal letter additional health workers from BKD to BKN	BKD	BKN	Quarter I 2020	February 2019	Implemented and followed up. Documentation in the form of minutes

3	Evaluation of SOP implementation Calibration Tools	Meeting/Letter Circular	Health Service	Relevant health service staff	First Quarter 2019	February 2019	Has been implemented and followed up. Documentation in the form of minutes
4	Hold health worker training	Proposal letter/ official note health worker training from Head of Division to Head Health Department	Head of Division	Head of the	First Quarter Health Office 2019	February 2019	Has been implemented and followed up. Documentation in the form of minutes
5	Evaluation of above implementation of the Standard Community Health Center Services	Meeting/Letter Circular	Department of Health	Service Staff health related	Quarter I 2019	February 2019	Implemented and followed up. Documentation in the form of minutes
6	Evaluation of implementation (Permenkes Number 3 2019)	Meeting/Letter Circular	Health Service	Relevant health service staff	First Quarter 2019	February 2019	Has been implemented and followed up. Documentation in the form of minutes

Information:
Column a is filled with serial numbers
Column b is filled with Required Control Activities
Column c is filled with Media/Form of Communication Means
Column d is filled with Information Providers
Column e is filled with Information Recipients
Column f is filled with the Implementation Time Plan
Column g is filled with Realized Implementation Time

EXAMPLE

Form 9

PLANNING AND REALIZATION OF COMMUNICATION
ON REQUIRED INTERNAL CONTROL ACTIVITIES

Regional Government: Sukoharjo Regency Government
Assessment Year : 2022
Strategic Objectives : Improving the level of public health
Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	Control Activities Required	Form/Method Monitoring required	Insurer Answer Monitoring	Plan Time Implementation Monitoring	Realization Time Implementation	Information
a	b	c	d	e	f	g
1	Recruitment of honorary health workers	Confirm preparation and report on implementation of activities	Head of Department Health Hospital Director	October. November, December 2019	October. November, December 2019	Monitoring has been implemented, documented and distributed
2	Recruitment of health workers	Continuous confirmation/monitoring	BKD	Semester I	June 2019 Monitoring has been implemented, documented and distributed	

3	Evaluation of above implementation of Tool SOPs calibration	Confirm implementation Activity implementation report	Head of Department Health Hospital Director	Semester I	June 2019	Monitoring has been implemented, documented and distributed
4	Hold health worker training	Confirmation/monitoring sustainable	Head of Department Health Director HOSPITAL	Semester I	June 2019	Monitoring has been implemented, documented and distributed
5	Evaluation of above implementation of the Standard Community Health Center Services	Confirm implementation Activity implementation report	Head of Department Health Hospital Director	Semester I	June 2019	Monitoring has been implemented, documented and distributed
6	Evaluation of implementation (Permenkes Number 3 of 2019)	Confirm implementation Activity implementation report	Head of Department Health Director HOSPITAL	Semester I	June 2019	Monitoring has been implemented, documented and distributed

Information

Column a is filled with serial numbers.

Column b is filled with Required Control Activities.

Column c is filled with the Required Monitoring Form/Method.

Column d is filled with the Person Responsible for Monitoring.

Column e is filled with Monitoring Implementation Time.

Column f is filled with the Implementation Time Plan.

Column g is filled with additional information, such as information on the results of monitoring activities, implementation of monitoring, documentation, distribution and other information.

EXAMPLE

Form 10

RECORDING OF RISK EVENTS AND IMPLEMENTING RTP

Local government : Sukoharjo Regency Government

Assessment Year : 2018

Strategic Objectives : Increasing the level of public health

Government Affairs: Mandatory Basic Services Affairs in the Health Sector

No	The "risk". Identified	Code Risk	Risk Events			Description an	RTP	Plan Implementation RTP	Realization Executor and RTP	Description an
			Date Happen	Cause of Impact						
I	Risk Strategic Local Government									
1	Health services do not meet the SPM Health	RSP.19.0 1.01.02	March 2019	Amount health workers n yet adequate (Laboratory personnel um, doctors, health workers n)	Death n Baby	Filled with information an add n	Recruitment honorary health workers	Fourth Quarter October	2019	It has been carried out will, effective as RTP Not yet can be measured

2	Not all babies receive immunizations Which Enough	RSP.19.0 1.01.04	No Happen	No Happen	No Happen	No Happen	Recruitment of health workers	Fourth Quarter	October 2019	It has been carried out will, effective as RTP cannot yet be measured
	Problems/Risks New:	[redacted]					[redacted]			
II	Risk Strategic public health Office									
1	Supporting facilities ANC is inadequate	RSO.19.0 1.05.03	No Happen	No Happen	No Happen	No Happen	Evaluation on implement si SOUP calibration Tool	Quarter I	March 2019	It has been carried out will and acted upon anjuti

							Evaluation on implement the Standard Service Public health center	Quarter II	Apr-19	It has been carried out will And acted upon anjuti
2	pregnant Mothers did not give birth in a health facility (puskesmas)	RSO.19.02.02.07	Not occur	No Happen	No Happen	No Happen	Holding on n health worker training	Quarter II	May-19 Has been	implemented will and acted upon anjuti
	Problems/Risks New:									
III Operational Risk public health Office										

1	Data on poor pregnant women who do not have other health insurance from the sub-district and ward there aren't any yet	ROO.19.0 1.05.02	No Happen	No Happen	No Happen	No Happen	Evaluation on implement si (Permenkes Number 3 2019)	Quarter II	Apr-19	It has been carried out will And acted upon anjuti
	Problems/Risks New:									

Information:

Column a is filled with serial numbers.

Column b is filled with identified risks.

Column c is filled with Risk code.

Column d is filled with the date the Risk occurred in the current year.

Column e is filled with the cause of the Risk event when it occurred in the current year.

Column f is filled with the impact of Risk events in the current year.

Column g is filled with additional information.

Form 11

Risk Assessment Implementation Report
Sukoharjo Regency Government

I. Introduction.

1. Background.

This section contains the background to the preparation of the Risk management report as well as an overview of the Risk management policy local government.

2. Legal Basis.

This section contains regulations or policies from the central government, related agencies or regional regulations which are the basis for regional government risk management, including planning policies to risk management reporting.

3. Aims and Objectives.

This section contains the aims and objectives of risk management in local government.

4. Scope.

This section contains an explanation of the limitations of the concept and context of regional government risk management.

II. Expected Control Environment Improvements.

A. Current Conditions of the Control Environment.

This section contains the results of the initial assessment and the results of the perception survey, which then concludes with the environmental conditions for controlling mandatory/optional affairs in local government.

B. Control Environment Improvement Plan.

This section contains strategies that will be implemented to improve the control environment that supports the creation of a risk management culture in local government.

III. Risk Assessment and Control Action Plan.

A. Setting the context/goal.

This section contains the determination of the regional government's strategic context, where the regional government can choose several mandatory/optional matters by considering priority matters in accordance with the vision and mission of the Regional Head or other professional considerations.

B. Risk Identification Results.

This section contains the results of the unit owner's discussion of the attributes Risk (Risk description, Risk owner, Risk cause, Risk source, nature of the Risk cause, whether it can be controlled or uncontrollable by the Risk owner, impact

Risks, as well as recipients of Risk impacts,

C. Risk analysis results.

This section contains the Risk scale, Risk matrix, Risk Analysis Results according to the Category Order and RTP which is the result of analyzing the impact and possibility of the risks that have been identified.

D. Controls that have been carried out.

This section contains the results of identification of existing controls in local government related to risks that are prioritized to be handled (managed) from the results of the risk analysis.

E. Controls that are still needed.

This section contains the results of identifying controls that are still needed or need to be built for each risk

prioritization of mandatory/optional matters because there are still control gaps from the control that has been carried out by the regional government.

IV. Information and Communication Design.

This section contains the information and communication plans needed so that the parties involved in the control know the existence and carry out the control as desired.

VI. Monitoring Plan.

This section contains monitoring mechanisms that will be implemented to ensure that risks can be monitored and the controls that have been designed are implemented and running effectively.

VI . Closing.

This section contains a summary of the risk management implementation plan for the Risk Owner Unit.

Attachment.

(Working paper for the stages of risk identification, risk assessment, up to RTP as well as communication and monitoring).

Form 12

Semester I / II Risk Management Report
Sukoharjo Regency Government

I. Introduction.

A. Background.

This section contains the background for preparing the Risk management report as well as an overview of regional government Risk management policies.

B. Legal Basis.

This section contains regulations or policies from the central government, related agencies or regional regulations which are the basis for regional government risk management, including planning policies to risk management reporting.

C. Aims and Objectives.

This section contains the aims and objectives of risk management in local government.

D. Scope.

This section contains an explanation of matters that limit the concept and context of Regional Government Risk Management.

II. Plans and Realization of Regional Government Risk Management Activities.

A. Semester I/II Regional Government Risk Management Activity Plan.

This section contains risk control activities planned for the semester period. This section may also contain Risk and RTP updates from the previous semester period.

B. Realization of Regional Government Risk Management Activities Semester I/II.

This section contains risk control activities carried out during the semester period and also a description of the gaps that occur between the planned risk management activities.
with its realization.

C. Obstacles to Implementing Activities.

This section contains a description and analysis of things that become obstacles or obstacles in the implementation of control activities or things that cause gaps between plans and realization of regional government risk management activities.

D. Risk Monitoring and RTP

This section contains monitoring results on Risk communication and Risk occurrence, implementation of RTP and RTP monitoring activities in that semester and the results of this monitoring are also analyzed if it is necessary to update Risk and RTP for the following semester period.

III Conclusion

This section explains the conclusions on the achievements of implementing Risk Management for the Risk Owner Unit as well as the strategies that will be implemented as a follow-up to monitoring Risk management in this period as an improvement for implementing Risk Management in the next period to improve the performance of the Regional Government.

IV. Attachments.

Form 13

Semester I/II Risk Compliance Unit Report
Sukoharjo Regency Government

A. Plan and Realization of Activities.

This section contains a description of the plan and realization of Risk management, especially regarding the control activities to be carried out and the RTP by the regional government which is reported by the UPR to the compliance unit.

B. Barriers to Implementation of Activities.

This section contains an analysis of gaps in plans and realization of risk management by local governments and obstacles reported by the UPR to the compliance unit.

C. Monitoring of Risk Management and RTP by UPR.

This section contains monitoring mechanisms and results for the implementation of controls according to the control infrastructure that has been created as well as analysis of monitoring results to ensure that the controls that have been designed have been implemented and are running effectively.

Monitoring is carried out on the required control activities, the form/method of monitoring required, the person responsible for monitoring, the time for monitoring implementation, the realization of implementation time, and other matters that occur in monitoring control activities.

D. Recommendations/Feedback for UPR.

This section contains recommendations, suggestions, or feedback on obstacles and constraints reported by the UPR as well as strategic and technical recommendations from the results of monitoring control activities carried out by the compliance unit to the UPR.

E. Attachments

Form 14

Semester I / II Report of the Risk Management Committee
Sukoharjo Regency Government

A. Plan and Realization of Activities.

This section contains a description of the plan and realization of Risk management, especially regarding the control activities to be carried out and the RTP by the regional government which is reported by the UPR to the compliance unit.
Apart from that, coaching activities for risk management were also discussed regional government which includes socialization, guidance, supervision and training on risk management within the regional government.

B. Barriers to Implementation of Activities.

This section contains an analysis of gaps in plans and realization of risk management by local governments and obstacles reported by the UPR to the compliance unit. Apart from that, obstacles that occur in coaching activities regarding Regional Government Risk Management are also discussed.

C. Results of Development of Regional Government Risk Management to UPR

This section contains a description of the results of coaching activities for regional government risk management for the UPR. Apart from that, the results of the facilitation of the UPR in guiding government agencies in carrying out the risk assessment process or updating the risks and RTP according to the results of periodic monitoring by the UPR and periodic monitoring by the compliance unit were also discussed.

D. Recommendations/Feedback for UPR.

This section contains recommendations, suggestions, or feedback on obstacles and constraints reported by UPR as well as strategic and technical recommendations from the results of guidance on regional government risk management to UPR.

E. Attachments

REGENT SUKOHARJO,

signed.

ETIK SURYANI