

**OPERATIONAL AUDIT OF HEALTH, SAFETY AND
ENVIRONMENT MANAGEMENT SYSTEM
APPLIED IN UPMS II PERTAMINA PALEMBANG**



Script by:

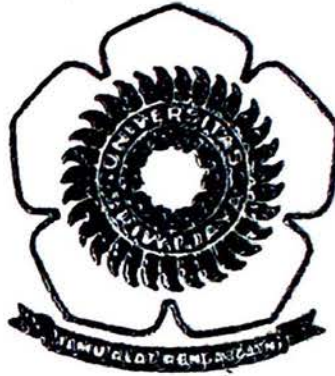
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MANAGEMENT AUDIT**

**To Fulfill One of the Requirement
To Achieve a Title
Economics Bachelor**

**NATIONAL EDUCATION MINISTRY
SRIWIJAYA UNIVERSITY
ECONOMIC FACULTY
INDERALAYA
2011**

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**KEMENTERIAN PENDIDIKAN NASIONAL
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ENVIRONMENT MANAGEMENT SYSTEM APPLIED
IN UPMS II PERTAMINA PALEMBANG**

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ENVIRONMENT MANAGEMENT SYSTEM APPLIED
IN UPMS II PERTAMINA PALEMBANG**

Telah dilaksanakan ujian komprehensif pada tanggal 2 Mei 2011 dan telah memenuhi syarat untuk diterima.

Panitia Ujian Komprehensif
Inderalaya, 2 Mei 2011

Ketua,



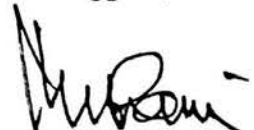
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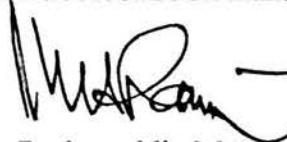
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MOTTO:

"Turn all your anxiety over to GOD because HE cares for you"

(I Peter 5:7)

"A Perfectionist sees everything Imperfect"

"A True friend Loveth at all times"

DEDICATED TO:

- **JESUS CHRIST**
- **My Parents**
- **My Sister, Christien**
- **My Beloved, Yoseph**
- **My Alma mater**

PREFACE

Praise and Gratitude writer prayed to Almighty God for all the abundance of mercy and grace so that this script can be completed properly. This script entitled with **"The Operational Audit of the Health and Safety Environment Management System Applied in UPMS II PERTAMINA Palembang"** which written to Fulfill one of the requirement to achieve a title economics bachelor in Sriwijaya University. In the description, this script is divided into 5 (five) chapters with chapter one introduction, chapter two fundamental theory, chapter three company profile in this research is UPMS II PERTAMINA Palembang, analysis and discussion at chapter four and the last chapter conclusions and suggestion.

The main data used are primary data and secondary data. The primary data of the interview with the head of the HSE Department in UPMS II PERTAMINA Palembang and secondary data in the Standard Operating Procedures relating to distribution and marketing fuels and non fuels product to consumers. Results showed there were several findings related to the operational audit of the effectiveness of the procedure and distribution in UPMS II PERTAMINA Palembang. Based on these findings the authors also provide several recommendations that are expected to provide results and better benefits to the UPMS II PERTAMINA Palembang.

Author realizes there are many limitations both in the preparation and presentation. Authors hope this script can be useful for all of us. Criticisms and constructive suggestions are welcome to provide further improvement.

Author

Stephanie Valensia

ACKNOWLEDGEMENT

Praise and gratitude the writer prayed to The Almighty God for His grace and guidance of the writer to finish this script entitled "The Operational Audit Report of the Health and Safety Environment Management System Applied in UPMS II PERTAMINA Palembang" which written to Fulfill one of the requirement to achieve a title economics bachelor, majoring accounting in Sriwijaya University.

On this opportunity, writer would like to thank all those who have provided assistance and support morally and materially in the process of writing this script, among others:

1. Mrs. Prof. Dr. Hj. Badia Perizade,.MBA, Rector of Sriwijaya University.
2. Prof. H. Syamsurijal,.AK,.Ph.D., Dean of the Economics Faculty, Sriwijaya University.
3. Drs. Burhanuddin,M.Acc,.Ak, Accounting Department Chairman of Sriwijaya University and Academic Advisor Lecture.
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5. Drs. H. Tanzil Djunaidi,.Ak,.CPA, Chairman of Thesis Advisor.
6. Mrs. Emylia Yuniarti,.SE,.M.Si,.Ak, Member of Thesis Advisor.
7. All lecturers who has given knowledge to writer during study in the Economics Faculty of Sriwijaya University.
8. Head of HSE Department in UPMS II PERTAMINA Palembang and the entire staffs and employees UPMS II PERTAMINA Palembang especially for Mr Welly Kuswara (HSE Department).

9. Both of my parent, my sister and my cousins who have share their supports, prays, helps and a great "attention".
10. To my beloved, Xiang Yang for all of your sincerity, patience, understanding, sacrifice and kindly participation up to this script could be completed.
11. Dr Wisman Tjuandra and Dr Niko Surano as CEO of LABORATORIUM KLINIK INTAN who are kindly understand my position as collegian, give me lot of permission while this script being compose and the helpful medical treatment for my mom.
12. Staff and officer in Economic Faculty of Sriwijaya University especially to Mr Suryadi, Miss Ida and Mr. Tarmiji for all of your kindly help and suggestion during this script being made.
13. Lebay Famz Members, Wiwid, Titan, Lina, Ratih, Sari, Pipiyotte and all of my friends in 2007 generation and the other generation at Sriwijaya University majoring in Accounting who can not be mentioned one by one.

May God bless us always and forever. . .

Amen. .

Author,

Stephanie Valensia

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Audit Operasional atas Pelaksanaan Sistem Manajemen Keselamatan, Kesehatan Kerja dan Lindungan Lingkungan di UPMS II PERTAMINA Palembang

Abstrak

Penelitian ini dilakukan pada UPMS II PERTAMINA Palembang. Penelitian ini bertujuan untuk mengetahui penerapan Manajemen Sistem K3LL/HSE di UPMS II PERTAMINA Palembang, untuk mengetahui penerapan standar operating system UPMS II PERTAMINA sebagai panduan dari HSE-MS, serta untuk mengetahui apakah standar operating system atas audit operasional yang dilakukan oleh UPMS II PERTAMINA di lokasi kerja Sumatera Bagian Selatan. Dalam penelitian ini dilakukan audit operasional terhadap efektivitas implementasi HSE di UPMS II PERTAMINA dibagi kedalam 5 (lima) tahapan audit yaitu tahapan persiapan pemeriksaan, tahapan pengujian pengendalian manajemen, tahapan pemeriksaan lanjutan, tahapan pelaporan, serta tahapan tindak lanjut hasil pemeriksaan.

Berdasarkan tahapan audit tersebut dihasilkan beberapa temuan yaitu pertama lokasi belum menetapkan rencana HSE dilokasi dalam hal kegiatan, sasaran, waktu dan penanggung jawab kegiatan. Agar terukur keberhasilan dari rencana kerja/kegiatan selama satu tahun yang diketahui oleh pimpinan lokasi. Temuan kedua adalah lokasi perlu melaksanakan manajemen lingkungan secara optimal agar pengawasan terhadap kesehatan kerja karyawan dan situasi operasional kerja yang ramah lingkungan dapat terwujud. Temuan ketiga adalah terbatasnya Sumber Daya Manusia yang ada dalam hal ini petugas HSE yang bertugas secara khusus melakukan implementasi HSE dan pengawasan pada operasional lapangan yang tidak sebanding dengan volume pekerjaan yang harus diselesaikan. Hal ini mengakibatkan perangkapan tugas yang dilakukan petugas HSE serta belum optimalnya proses pelaksanaan dan pelaporan pelaksanaan HSE di lokasi kerja sehingga berkurangnya tingkat keamanan dan kesehatan kerja.. Temuan keempat adalah Lokasi perlu melaksanakan simulasi keadaan darurat untuk menilai kesiapan dan kehandalan sarfas penanggulangan kebakaran/tumpahan, serta perlu dikaji untuk membuat MoU dengan pihak eksternal (kepolisian, syahbandar/adpel) karena jumlah dan kapasitas sarfas penanggulangan dan pekerja di depot terbatas. Temuan terakhir adalah perlu dilakukan bimbingan pada lokasi dalam menerapkan dan mengintegrasikan HSE dengan pelaksanaan kegiatan operasional, diantaranya dengan membuat / menyediakan formulir / checklist (inspeksi, pemeriksaan/pemeliharaan, dan pengujian) rutin/ non rutin dll yang diperlukan sesuai kebutuhan dari sumber / referensi yang sesuai sehingga dapat dijadikan standardisasi untuk aspek operasional Teknik HSE.

Dari hasil temuan yang ada penulis memberikan beberapa rekomendasi sehingga diharapkan dapat memberikan hasil dan manfaat yang lebih baik kepada pihak UPMS II PERTAMINA Palembang.

Kata kunci : Audit Operasional, HSE Management System, UPMS II PERTAMINA



Operational Audit of Health, Safety and Environment Management System Applied In UPMS II PERTAMINA Palembang

Abstract

This study aims to find out the Health, Safety and environment management system (HSE MS) application at UPMS II PERTAMINA Palembang, to determine the UPMS II PERTAMINA standard operating system as a guide from the HSE-MS, and to know to what extent standard operating system of operational audits conducted by UPMS II PERTAMINA in job site of Southern Sumatra. In this research, conducted the operational audit of the HSE effectiveness and implementation in UPMS II PERTAMINA is divided into 5 (five) stages of the audit is the examination preparation stages, management control testing stage, advanced investigation stage, reporting stage, and follow-up examination stages.

Based on the audit stages there several findings, namely for the first finding, location has not set a location HSE plan in terms of activities, targets, time and responsible activity. For measurable success of action plans / activities during the year which is known by the leadership of the location. The second finding, site needs to implement an optimal environment for management oversight of employee health and operational situation of the friendly working environment can be realized. The third is the limited of Human Resources that exist in this case HSE officers on duty specifically to the implementation of HSE and operational oversight in the field that are not proportional to the volume of work to be done. This resulted in a concurrently performed task HSE officers and ineffective implementation process and reporting the implementation of HSE at work sites so that the reduced level of safety and health. The fourth is the location needs to carry out emergency simulations to assess the readiness and reliability of fire / spill management facilities, and should be studied to make an agreement with external parties (police, port administrator) because of the number and capacity prevention and workers facilities at the depot is limited. The latest findings is a need to guidance on the location of the HSE to implement and integrate with the implementation of operational activities, including by creating/providing a form/checklist (inspection, inspection / maintenance, and testing) routine/non routine etc. required as needed from the appropriate source/reference so that it can be standardized for the operational aspects of HSE techniques.

From the findings that there are authors provide several recommendations that are expected to provide better results and benefits to UPMS II PERTAMINA Palembang.

Keywords: Operational Audit, HSE Management System, UPMS II PERTAMINA



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menyatakan dengan sesungguhnya bahwa skripsi saya yang berjudul :**“The Operational Audit of the Health and Safety Environment Management System Applied in UPMS II PERTAMINA Palembang”**.

Pembimbing

Ketua : Drs. H. Tanzil Djunaidi, Ak.CPA

Anggota : Emylia Yuniarti, S.E., M.Si, Ak

Tanggal diuji : 2 Mei 2011

adalah benar- benar hasil karya saya dibawah bimbingan tim pembimbing.

Isi skripsi ini tidak ada hasil karya orang lain yang saya salin keseluruhan atau sebagian tanpa menyebutkan sumber aslinya.

Demikianlah surat pernyataan ini saya buat dengan sebenar- benarnya dan apabila dikemudian hari ternyata pernyataan saya ini tidak benar, maka saya bersedia menerima sanksi sesuai dengan peraturan, termasuk pembatalan gelar kesarjanaan saya.

Inderalaya,

Yang memberi pernyataan,



Stephanie Valensia

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CHAPTER I

INTRODUCTION

1.1. Background of Research Statement

Nowadays the globalization power has significant effect of world trading. Globalization can provide both opportunities and threats for all trading sectors, when global trading signing by each head of state the competition will not limited by local or domestic player, but all world society can participate on the free trade. Globalization created blurred distance and even lost altogether the development of telecommunications and technology, wherein the international trade is not difficult anymore, because distance is not becoming such an obstacle anymore. Otherwise, the competition become tight, company around the world should prepare themselves to show the highest performance when joint real world competition. Globalization forced company upgrade their abilities to compete and prepare such roles as the requirement of trading.

Company needs some production factors to support their businesses activity, one of the factor is human resource. Human resource take an important part in company succeed, they are the implementers of corporate decisions, idea, rules from the top level management until low level management who have directly deal with field work and client. That is logic if every company wish their employee could provide high productivity in working and this situation will occur maximum if company aware human resource not only tools to gain their profit but also asset as a part of their profit. The importance of human resource as the main asset of company often



unrealized by company, the orientation of company still focus on profit by neglecting the human resource.

In this era world society has realize how important human life and its role within the company business, this appreciation throw in the term of trade, which requires companies to have proportional health and safety management systems before the engagement made. Especially company from advanced country who go international, they will ask about accredited Health, Safety and Environment Management Systems (HSE-MS) which internationally measured by International Organization for Standardization 14001:2004 (ISO 14001:2004) and Occupational Health and Safety Assessment Series 18001:2007 (OHSAS 18001:2007), but in Indonesia the HSE policies are regulated under the Law of the Republic of Indonesia No. 1 of 1970 on January 12, 1970 relating to Safety of Working and Law No. 23 of 1997 related to Management of Environment.

HSE-MS is one of global market requirement which delivered by International Labor Organization (ILO). If company not provided HSE-MS their product will rejected enter the global market, and they could not signed any contract with international partner. The rules coming because of international society realize how important of human life. The working accident is not a destiny but can be minimize if company know what kind of hazard and managed them.

The main aim of propose HSE-MS in order to HSE Manager can consider all HSE aspect in their duty, then to reach company's goal together. All employees, especially senior manager and staff have to understand and maintain the conducted rules. HSE-MS describe how HSE managed in a

company including the way of company managed their sub-contractor and supplier.

Each company has different background and characteristic to implementing the safety of working before HSE have been standardize internally (Health and Safety Environment issued at 90th era). HSE implementation in internal scale have vary of concept depend on the company background and its business. Companies have their own priority of Health and Safety Environment based on their preference to conduct. Even when company business developed the HSE-MS of company could be change related to the company vision and mission.

The implementation of HSE in a company need cost, when a company earning small profit what treatment will delivered by company. The commitment that set at the beginning of year will be ask. The HSE-MS implementation could be different way with the audit inspection report at the end of year.

Measuring to what extent the manager performance managing the Health and Safety implementation, it is needs an activity as a media to value it, namely operational audit. Generally the objectives of operational audit is to value the efficiency and effectiveness of a company or organization, if we specify to the health and safety so the objectives of operational audit to measure what extent the HSE-MS implementation done efficient and effectively. Audit operational verify the accordance between planning in HSE-MS with the result on HSE Audit inspection report. The benefit of conducting HSE application, company can minimize accident risk. Incompatibility of HSE implementation between HSE-MS and fieldwork potentially punished by partner as contract offense and

government when accident occurred, even the production activities can be stop by government as a fine.

UNIT PEMASARAN II PERTAMINA (UPMS II PERTAMINA) as one of the petroleum company in its implementation requires a good health and safety management system so that all aspects of the work done according to procedure and support the achievement of company goals optimally. UPMS II PERTAMINA have been applied the HSE-MS suitable with each risk of department. UPMS II PERTAMINA as one of multinational corporate considered could give the easy way to writer when conduct the research. That is a proud of company to show they HSE-MS as their cares to the employees, means the company not only orientated with the profit. That is proof with the facilities of UPMS II PERTAMINA's website which offered the visitors to learned more about their HSE program. Related to this reasons, writer interested to choose UPMS II PERTAMINA as the object in this research.

Based on the description and interest of the writer to discussing operational audit to Health, Safety and Environment function especially about the management system, so this script is prepared with title:

“OPERATIONAL AUDIT OF HEALTH, SAFETY AND ENVIRONMENT MANAGEMENT SYSTEM APPLIED IN UPMS II PERTAMINA PALEMBANG”

1.2. Statement of The Research Problem

From the background of research that has been described above, hence the problem statements are:

1. Have HSE Management System been implemented in UPMS II PERTAMINA PALEMBANG?
2. To what extent UPMS II PERTAMINA standard operating procedures as HSE Management System guidelines have been implemented?
3. To what extent operational audit conducted by UPMS II PERTAMINA Palembang have fulfill the standard operating procedures?

1.3. Research Objective

The Basic researched have objectives to describe:

1. Application of HSE Management System that implemented in UPMS II PERTAMINA PALEMBANG
2. The implementation of UPMS II PERTAMINA standard operating procedures as HSE Management System guidelines
3. Standard Operating Procedures of operational audit conducted by UPMS II PERTAMINA at the work location of Southern Sumatera region.

1.4. Research Benefit

This research expected to give benefits, namely:

1. For writer, improving knowledge and experience and applying theoretical knowledge gained during the lectures so that the writer can open her mind.
From this study also makes writer aware about the importance of health

and safety management system in company especially in this case UPMS II PERTAMINA PALEMBANG.

2. To obtain a comprehensive the description of understanding about health and safety environmental management system implementation in UPMS II PERTAMINA PALEMBANG
3. For education field, increasing the reader knowledge especially about Health and Safety Environmental-Management System applied in corporate. The results of this research can also used as a reference for further research in future.

1.5. Research Methodology

1.5.1. Research Design

This research is basic research which is will generate a body a knowledge and based on its purpose, it is descriptive qualitative research auditing of the Health and Safety Environment Management System Implementation in UPMS II PERTAMINA PALEMBANG. Its will results on a description about the objects researched. Moreover, this research uses descriptive qualitative approach in gathering and analyzing the data. The research will conduct about case study research. The aim of this case study is describing about the implementation of HSE-MS in UPMS II PERTAMINA PALEMBANG with the audit inspection report of PERTAMINA as an implemented prove.

1.5.2. Methods of Collecting Data

Data used in this research is primary and secondary data. The primary data will be obtained by interviewing the respondents and observing the fieldwork. Structured interviews will be carried out during the process of collecting data so that the questions are likely to focus on factors that have emerged and are relevant to the problem.

Secondary data as a research resource is collected indirectly from several media. Secondary data will be taken from previous audit reports, company standard operations, management control procedures, company HSE audit inspection reports, HSE management systems and other related data.

Some methods will be conducted to collect data, namely:

1. Library Research

Library research is conducted to get fundamental theory in this research by taking essential material from journals and documents as references for research.

2. Field Research

Conduct direct observation in the fieldwork to get required data. This research is divided into two activities, namely:

a. Interview

Structured interviews will be carried out during the process of collecting data so that the questions are likely to focus on factors that have emerged and are relevant to the problem.

b. Observation

Writer will conduct direct observation to research object by observe and record systematically necessary data from audit inspection report.

1.5.3. Method of Data Analysis

Technique of analyzing data performed is descriptive qualitative analysis record, deciding, classify and analyze the information and data about Health and Safety Environment which applied by company. From the analysis will create decision based on the objective of the script.

1.5.4. Scope of Research

Considering the extent of studies in the HSE-MS, hence writing of this research is limited in the scope of implementation of the audit conduct by UPMS II PERTAMINA PALEMBANG to the work locations of Southern Sumatera region. Relating to secret confidential reason, some data like HSE budget composition could not be analyze and put in this research.

1.6. Systematic of Report

The objective of this report is to show general description and explain the content of this script in order to relate between one to another chapter. This script systematically has five chapters, namely:

CHAPTER I. INTRODUCTION

This chapter includes background of research problem, statement of the research problem, research objectives, systematic of report

CHAPTER II. REVIEW OF LITERATURE

This chapter explains about theories which are the basic of this script. The writer only writes theories related to the process of composing this script.

CHAPTER III. COMPANY PROFILE

In this chapter, there described about company profile, company history and organization structure that will be collected in this research.

CHAPTER IV. ANALYSES AND DISCUSSION

This chapter will discuss the general description about the research, analyses of data obtained previously with descriptive qualitative approach.

CHAPTER V. CONCLUSION, LIMITATION, AND SUGGESTION

This is the last chapter in this script that contain conclusion as the result of analyses and discussion in the research. This chapter also contains the limitation of the research and appropriate suggestion related to the objects and objectives of the research

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