



Need of internal auditing for the sustenance of quality assurance in higher education institutions

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Abstract

Higher education is one of the most dynamic and fastest-growing segments of post-secondary education at the turn of the 21st century. It has become indispensable in the context of the present demands of education on account of global competition. The recent worldwide expansion of higher education and increase of the enrolment number, educational emergence of diverse educational providers, provides the need for the development of appropriate internal and external quality assurance mechanisms for different types of Higher Education providers. Academic and administrative audit is a system to control and maintain high standards as it is a continuous process of self-introspection for the better growth of these institutions. Yet continuous improvement is observed as lacking in many HEIs. The implementation of the internal quality assurance mechanism following the new standards required a drastic shift of management philosophy and transformative leadership as it assumes a wide range of reforms and transformations. The Internal Quality Assurance System of Higher Education is aimed at continuous improvement of quality and achieving academic excellence. Through this system, the institution must adopt the participatory approach in managing its academic provisions and help in using to improve the outcomes of the institution. The approach to quality enhancement will involve an institutional assessment of the strengths and weaknesses of academic practice and the identification of potential areas for improvement. It may also reflect the mission and strategic priorities of the institution.

The objective of this study is to explore and examine the importance of Internal Audit for sustaining quality assurance and expected to include oversight, internal control, and assisting the organizations in maintaining effective control by evaluating their effectiveness and efficiency and by promoting continual improvement and amending the institutional strategies and policies for global engagements.

Keywords: Higher education, internal quality assurance system, internal auditing, academic and administrative auditing

Introduction

Higher Education in India is one of the largest systems in the world. The Department of Higher Education, MHRD is responsible for the overall development of the policy and planning of the Higher Education sector. The objective of this department is to expand the Higher Education sector in all modes of delivery to increase the Gross Enrolment Ratio (GER) in Higher Education to 30% by 2020. There are 799 Universities, 39071 colleges, and 11923 Stand Alone Institutions listed on the AISHE web portal, and out of them 754 Universities, 33903 Colleges, and 7154 Stand Alone Institutions have responded during the survey. According to Wikipedia/AICTE, the total number of Professional colleges (2015) is 8526, Out of these there are 3364 engineering colleges and 2450 management (MBA) colleges.

Higher Education imparts in-depth knowledge and understanding to advance students to new frontiers of knowledge in different walks of life. Overall, it can be said that higher education can be seen as the center of production of qualified human resources, training for a research career, and as the efficient management system of teaching and as the efficient management system of teaching provision and also act as a matter of extending the life chances of the individual through a flexible continuing education mode. Therefore, Higher education is the backbone of society as it decides the quality of human resources in a country.

The Indian Higher education system is in a constant state of change and flux due to the increasing need to expand access to higher education, the impact of technology on the delivery of education, increasing private participation, and the impact of globalization, the Country's socio-economic

structure, manpower, employment status, etc. influence in shaping the structure and functions of the present education system directly or indirectly. As the Indian system of higher education has always undergone so many changes and tackled challenges to which our educational system has responded positively for many years, one of such substantial changes comes in the form of the Quality Assurance Mechanism. The vibrant forces of liberalization, privatization, and globalization have become indispensable in the present era, now a high-quality education system becomes a pre-requisite for our country to achieve global excellence.

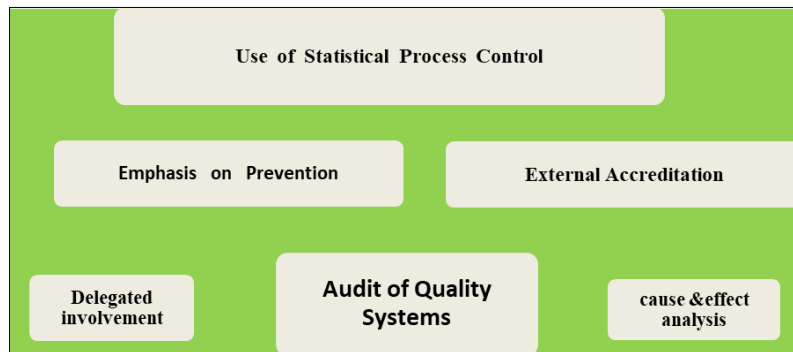
Quality Assurance in Higher Education

Quality in HE means the educational process is such that it ensures students achieve their goals thereby satisfying the needs of the society and helping in national development. A Quality Organisation is that has a culture of quality, its mission and goals, and its activities and processes are documented and it satisfies the needs of stakeholders and quality becomes its hallmark in whatever it does. In short, it can be said that quality means performance, reliability, durability, serviceability, consistency, responsiveness to students' needs, timeliness, and atmosphere. The quality of higher education completely depends on the quality of faculty and students' support system. Quality management in higher education consists of quality assurance, quality controls, and quality improvements. Hence quality assurance has become a very important concern nowadays. It has become indispensable in the context of the present demand for education on account of global competition. The

University Grants Commission (UGC) with its statutory powers is expected to maintain quality in Indian higher education institutions. Section 12 of the UGC Act of 1956 requires UGC to be responsible for “the determination and maintenance of standards of teaching, examinations and research in universities. Quality assurance is the process that helps in maintaining standards reliably and consistently by applying criteria of success in a course, program, or institution. It is a continuous teamwork in which standards, benchmarks, and Quality Audits play as a significant integrated role.

A framework is required for quality evaluation and standards. Parameters for skill development, program

enhancement, institutional network, collaborative learning, outbound hands-on experience, improvised course work and syllabus, workshops, innovative pedagogical approaches, curricular and co-curricular academic programs, conferences and seminars, graduation rates, forms checklist at the academic levels. Along with this gradation of syllabus, faculty development programs, student-staff ratio, activity-based benchmarking, etc., are also required to be included in measuring quality aspects. Thanks to NAAC for providing insight into quality assurance from time to time through its Publications. In these publications there is Hierarchy of Quality Management is mentioned which as follows



Based on this hierarchy Auditing is the most significant aspect of maintaining quality assurance. Over the last decades quality assurance has emerged as a major policy

issue in HEIs so for assuring quality there are three Approaches to be considered



Accreditation is criterion-referenced that is it compares observed performance against pre-set standards usually determined by the Accreditation Agency. It utilizes a combination of performance indicators, self-study, and peer review. This form of quality assurance is well understood by the institutions and they tried to meet their needs for minimum quality certification. However, generally, accreditation is not perceived as sufficient to assure the quality of teaching and learning. For these purposes, additional processes of Assessment and Internal Auditing have been developed.

Assessment evaluates the quality of specific activities such as the educational or research quality of academic units. Assessment can be organized by an external agency such as an independent or quasi-independent government body or by the institutions themselves the results of this assessment are generally made publicly available and are often published in a way that permits comparison among Institutions. the published reports include an overview of the knowledge gained about the academic field. It focuses on such topics as the content of the academic program, student progress and support, performance of problems, qualification of academic staff, and program quality assurance.

An audit is an externally driven peer review of the internal quality assurance, assessment, and improvement system. It generally can take place at the institutional level and focuses on the formation of quality assurance on the policy statement, rules and procedures, guidance notes, and

meeting minutes. *Audits do not address academic standards or determine the quality of teaching and learning outcomes but are concerned with how an institution satisfies itself that its chosen standards are being achieved at the institutional level.* The audit follows audit trails, and extensive investigation of three or four examples by looking at records and interviewing faculty members, staff, and students at the subject level. Such interviews may uncover the important informal dimensions of quality assurance, including whether faculty have internalized quality improvements and assessment processes. The audit cycle can be significantly less than that of assessment because audits are inherently simpler. The audit can be implemented in the form of ‘a teaching and learning process review’ or the form of an ‘academic and administrative audit ’or the form of an ‘Internal Audit’

The rationale of the study

This study is concerned with the overview of literature studies and about the major obstacles and challenges that the task forces responsible for the system implementation. The research is based on the qualitative method and is conducted on pieces of evidence gathered from unstructured interviews with the work groups responsible for quality management system implementation. The major basis for this analysis was the interview with the stakeholders of private and government higher education Institutions of Ujjain City. The limitation of the research is that the assumptions, conclusions, and findings cannot be confirmed through

statistical models and the results may have limited generalized ability. This leaves space for further investigation of the mentioned research propositions and of the role of internal audit for sustaining and continuously improving the implemented quality management systems as well as the relevance of integration of internal audit for quality. There are limited studies related to internal audit and continuous improvement of the implemented quality management system. The study is especially limited for the higher education system which undergo drastic reforms. Therefore, this study is aimed at exploring and examining the importance of internal audits for sustaining the implementation of quality.

Internal Audit in HEIs.

The accomplishment of success of any institution depends upon teaching, teacher quality, governance, continuous evaluation, a support system for the upgradation of teacher knowledge skill-oriented programs, counseling, and ICT. Today colleges and universities become complex organisations. To check whether the above-mentioned parameters are working towards achieving the goal of quality assurance, a well-defined internal auditing system has to be evolved and the process will be continuous to cater to the changing needs of society. An effective Internal audit function can help focus institutional compliance activities and provide a level of assurance.

Internal audit is defined as *“an independent objective assurance and consulting activity designed to add value and improve an organizational operation. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance process.”*

Internal audit can be done in two ways that are Academic audit and administrative audit (AAA). These ways of auditing give a comprehensive idea of the actual requirements by the stakeholders. The process of Academic audit includes opening meetings with a team of academic auditors, verification of documents evaluation of teachers and students. It is related to the academic activities in HEIs. An administrative audit is concerned with self-introspection to correct the deficiencies in the administration, assessment of policies, strategies, fee collection, scholarship distribution, and constitution of committees to run the student support system, this internal exercise can be done on an annual basis. HEIs can devise its process including self-evaluation by faculty and administrative units. IQAC of HEIs can decide set of criteria to be used for internal auditing so that it becomes an institutionalized practice.

Benefits of internal auditing

Identification of risk management



Identification of internal controls and fix responsibilities



Improves efficiency and effectiveness

Internal Audit is vital for the Institution of HEIs as it identifies the risks of the management both administratively

and academically and suggests the strategies to manage it and would able to set the responsibilities after the evaluation of outcomes of performance. It can help in assessing the effectiveness of internal controls which are seen as a nuisance and in the worst cases an impediment to doing the research instruction or other essential tasks of the institution. But when they are effective and focussed on the proper risks, internal controls allow work to flow faster and more freely. A third benefit of internal auditing is that it improves efficiency and effectiveness in the organization and obtains an objective assessment of the institution's activity and assessing the effectiveness of its controls. This may allow the institution to take the next step of doing more with less. The following improvements in institutional activities can be initiated due to the outcomes of the academic audit:

- Need for an increase in admission.
- Increased publicity.
- Website updating.
- Additional skill development program.
- Improvement in result.
- Enhancement in faculty performance.
- Strengthening co-curricular activities.
- Improve the placement, collaboration, and linkages.

Objectives of internal auditing

- To understand the existing system and assess the strengths and weaknesses of the department
- To identify the opportunities for academic reforms.
- To suggest the methods for continuous improvement of quality keeping in mind the criteria and reports by NAAC and other bodies.
- To evaluate the optimum utilization of outcomes from professional association activities.

Need for internal auditing

Quality assurance is a continuous process. If our higher education institutions and regulatory bodies fail to maintain quality aspects in delivering quality education services those institutions will disappear from the education map of India. Therefore, sustaining quality in this crucial sector can be possible only through continuous monitoring which can be done in the way of internal auditing.

Internal auditing assures that the standards of higher education align with expectations. It confirms the institution's role, mission, and purpose of quality assurance. Access to learning opportunities is ensured through it. It helps in promoting high-quality teaching and learning. Strategic developments that enrich the curriculum are encouraged and opportunities for career development and employment can be enhanced as the continuous monitoring and help in the advancement of the highest possible levels of student achievement and support the academic and personal development of the student. It gives a standard system based on parameters for quality assurance in terms of institutional policies, procedures, and activities that are designed to promote the learning experience and learning outcomes of students and contribute to the enrichment of the curriculum. It helps in the identification of potential areas for improvement. It may also reflect the mission and strategic priorities of the institution where enhancement is seen in terms of a strategy for driving change and promoting student achievement and capabilities. Hence there is a dire need to pay proper attention to auditing the institutional

strategies internally through a proper quality assurance system

An Internal Quality Assurance system will facilitate the process of internalization of quality and play a catalytic role in the performance improvement of the institution. NAAC proposes that every accredited institution should establish the Internal Quality Assurance Cell (IQAC) to sustain the good work of the institution. IQAC will create internal awareness on quality issues and establish credibility for the external quality evaluation. The major concern of IQAC is to develop a system for conscious and consistent improvement in the overall performance of the institution. The Contribution of Internal Quality Assurance Mechanism is needed to improve the teaching learning process based on providing academic services, collecting feedback, and improving services based on feedback.

Conclusion

Internal auditing at academic and administrative level and its impact can become an important quality initiative if it would done sincerely at regular basis for quality assurance in Higher Education Institutions. It helps in reviewing the teaching and learning process, structure, methodologies of operations and learning outcome at periodic level. Internal Quality has contributed significantly to institutionalising quality strategies and processes. Internal Audit regulates the management, and all resources of the institutions to continuously to sustain the quality process and helps in amending the education system.

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