Quality audit in Education

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Abstract

This research dealt with the conformity of practices in internal audits and reviews on education quality to the requirements of quality enhancement culture. Descriptive survey design of research was used. Data were collected from 38 university instructors in Arsi University and 12 directors from different universities in Ethiopia. A binary mode of questionnaire and semi-structured interview were used in collecting data. The findings denoted that, there was no considerable gap in understanding the concepts of quality and quality audits among instructors and directors. But, huge gap was observed in assuming roles and contributing for quality audits, which could be bases for quality enhancement. With regard to coverage, emphasis was given to academic works than research and community-services. Opportunities were also very rare for bottom-up reflection. Audits were worked on to conform to requirements from higher offices, not largely to be used as resources to improve existing practices.

Key terms: **Conformity, Quality Audit, Practices, Enhancement, Quality Culture**

Background of the Study

Internal institutional audits are held to ensure the standard and quality at which planned works are performed with regard to teaching-learning, provision for research and outreach services (Baker, Fisher & Goethert, 2007). Reviews are also importantly made to reassess plans and performance indices for the corrective purpose of ensuring competitive values.

Awareness must be there that, the competitive values are derived from the outcome side, which can, in turn, be traced alongside the constructive lineage between input, output and process in academic realms. This requires and requests a philosophical underpinning to guide from the conviction that, in spite of the diverse nature of society in which educational activities are carried out, there are educational philosophies undergirding the entire process (Kahveci, 2012).

The quality enhancement business is deemed to begin with structural and functional inputs. In this context, structural inputs are plans and performance-related resources and procedures that are set to realize achievement which could be real grounds for attainment of educational goals (Barrett, et.al. 2005). In this respect, institutional plans are prepared in line with core goals and activities (overarching) sent from the top ministerial level, and then colleges and directorates cascade the institutional plans to their levels. Yet, each stream area has got its own goal-orientation, save the need to knowledge, skill, and attitude trios largely repeated as paternoster.

For instance, plans are first schematically sent from top ministry level, developed into the university watershed as an overall guide, and sent to colleges and directorates for further breaking down (cascading) and enactment. There are also bottom-up reports after (post) cascading the entire umbrella plan in the form of personal score-cards, weekly plans and performance-based plans (Weir, 2009). In that sense, at the planning level, there are diverse works done. So, the best audit focuses on whether the vested words of the top level have been echoed at the grassroots level.

So, in the process of quality enhancement, the very communication of college plan to teachers and students in clear terms, the level to which teachers and students work to realize the set (expected) learning outcomes, and existence of clear feedback lines to improve practices through review are points seeking research attention (Beard, 2006). Moreover, the existence and strength of cross- sectional ties among directorates, colleges, departments, and even, student units to ensure quality in learning outcome is the other fallow concern in assuring education quality. Above all, applicability of feedback information from grassroots to improve top arrangements also remains to be the other concern (Coates, 2010).

This study focused on investigating the pertinence of quality enhancement practices to the nature and goal of performances held across universities, challenges faced in carrying out follow-up, and how reflections from practices and challenges are used as feedback resources to strengthen quality-based works (Tabrizi & Farahsa, 2015).

3. Statement of the problem

Institutional quality enhancement in terms of audits and reviews are set as inevitable sources of identifying whether or not an educational institution is achieving its mission or not (Nitonde, 2016). Yet, the nexus between the pre-audit, audit-proper, and review process, and the level to which superintendents make internal assessments from the very setup both vertically and horizontally remain to be pivots needing special attention (Kahvea, 2012). This is especially arresting in higher education context where students are required to undergo education process which prepares them for the world of work.

Here, two conditions appear to be perplexing. On the one hand, the level to which planned tasks and performance strategies are understood by subsequent stakeholders, and the degree of accountability they shoulder with deep conviction to perform tasks appears to be a priority concern (Fredriksson,2004). On the other hand, the degree to which site or line-based performances, whether success or failure, are understand clearly by top-directorates, and positively and swiftly responded to is the other big concern (Barrett,2006). The other part, still, lies in the nexus created among the governance lines of the three pillars: Academic, Research and Community Services, the extent to which holistic audit and reviews are held to achieve destined goals. Different sources present academic audit and review to be important steps to enhance education quality with due concern on valid and timely enrichment (Haakstad, 2015).

These procedures are deemed essential since they mark the alignment of performances with planned targets, and reasonable bases for making improvements or changes in academic processes (Fahlen & Langell, 2014). Every change in behavior in the academic process is preplanned and acted upon. Changes in behavior are not expected to be affected in a vacuum. Rather, they are desired to be attained through systematic arrangements of resources and

performance routes (Dill, 2011). So, academic audit and review are stressed as orderly procedures for ensuring quality in teaching-learning, research and community-services.

In its more technical form, quality enhancement begins with audit which can be presented as a process involving a *self-study* and *site-visit* by peers which could be internal or/and external. Supporting the aforementioned idea, Ramli, et.al. (2011) assert academic audit to be a **structured process** to check the relevance, and quality / effectiveness of the institution's core activities which embrace arrangements for maintaining and improving the quality and standards of service-provision. Fitness is stressed, here, as the purpose-oriented undertaking of overall operations in higher education towards achieving the planned vision through the realization of mission.

Quality also denotes the strength or effectiveness of fitness in purpose, which essentially earmarks depth of the interplay between plans and practices. Fitness and quality also mark with-in-it-ness to the grand. Audit is also used to assess the sufficiency (fitness for purpose) of the **overall management** of the institution and to determine   capacity to meet quality standards.

According to Kottmann, et. al (2016), quality audit in the context of higher education is characterized by checking existence of   procedures to assure and improve quality, integrity or standards of provision and outcomes. Nitonde and Jadhav (2015) underline also that, academic audit is a mechanism to examine and enhance the quality of academic aspects of institutes of higher education.

Overall, this study runs to seek answers for the following questions:

2.1. Basic question: How coordinated and workable are conditions in Ethiopian HEI for education quality enhancement?

2.2. Specific Questions

- What roles do internal educational stakeholders share in the process of educational quality audit?
- How are results of educational quality audit used to revise and enrich processes to ensure quality?
- What challenges and cooperative breakthrough are made to minimize gaps among educational institutions in enhancing quality?

2. Review of Related Literature

In the process of quality enhancement there are certain procedures to be followed. The procedures of academic audit and review is one which plays a pivotal role. So, this part touches upon theoretical underpinnings on audit and review in academic point of view.

2.1 Basics of Academic audit

Audit, in its general form, is a systematic process of obtaining evidences in an independent and documented manner, which could be used to determine the extent to which audit criteria are fulfilled (Haakstad, 2015). According to Fahlen and Langell (2014) auditing is a systematic, independent and documented verification process of objectively obtaining and evaluating audit evidences to determine whether specified criteria are met. To Tabrizi and

Farahsa (2015), internal auditing is an objective independent assurance and consulting activity adding value and improving operations which brings a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance.

The term *audit* is derived from the Latin term 'audire,' which means *to hear*. In early days, an auditor used to listen to the accounts read over by an accountant in order to check them. This reference makes it clear that, the work of auditing follows and is based on a work that has been devised and taken to action, which needs to be checked for *pertinence* in process (Becker, 1992). The point is checking or verifying whether or not the planned task goes with the desired end. Theoretical underpinnings of auditing undergird **policeman aspect**, claiming the auditor's responsibility for searching, discovering and preventing flaws; **credibility aspect**, claiming managers' use of audit statements to enhance stakeholders' faith in management's stewardship, wherein reliability of information is very essential; **the inspired confidence aspect** wherein both demand and supply of for audit services are stressed, and **agency aspect,** wherein a company is viewed as a web of contracts in which the auditor acts as a mediator of the interest of the stakeholders and the managers(Nitonde, 2016).

Fahlen and Langell (2017:2) present learning*/academic* audit as a systematic review of a learning program to determine the program's strengths and weaknesses with the aim to guide subsequent improvement of that program. In its more technical form, academic audit can be presented as a process including a *self-study* and *site-visit* by peers which could be internal or/and external. Supporting the aforementioned idea, Kettunnen (2012) assert academic audit to be a **structured process** to check the relevance, and quality / effectiveness of the institution's core activities which embrace arrangements for maintaining and improving the quality and standards of service-provision.

Fitness is stressed, here, as the purpose-oriented undertaking of overall operations in higher education towards achieving the planned vision through the realization of mission. Quality also denotes the strength or effectiveness of fitness in purpose, which essentially earmarks depth of the interplay between plans and practices. Fitness and quality also mark with-in-it-ness to the grand. Audit is also used to assess the sufficiency (fitness for purpose) of the **overall management** of the institution and to determine capacity to meet quality standards.

2.3 Characteristics of Academic Audit

According to Williams (2016), quality audit in the context of higher education is characterized by checking existence of procedures to assure and improve quality, integrity or standards of provision and outcomes. Nitonde and Jadhav (2015) underline also that, academic audit is a mechanism to examine and enhance the quality of academic aspects of institutes of higher education. In these scholarly assertions, there are some action-carrying intensifications of quality improvement like *checking*, examining, enhancing and improving. Checking, here, implies three essentials to be in place such being things to check, instruments for checking and acts of checking. Things that need checking include objectives to be attained, experiences to be worked on, roles to be played in realizing academic objectives, communication to be formed and used to ensure roles being played, and assessment to be made to check performance standards (Haakstad, 2015). Instruments of checking could be checklists, interviews, questionnaires or rating scales. *Examining* requires analyzing data collected through different means in order to make decisions on the validity and dependability as well

as workability of plans and performance strategies. *Improving* is the identification of some means which could be used to make performances better (Shah & Grebennikov, 2008).

There are also remarkable references denoting the importance of preset standards against which quality audit is made. Regarding the mode, phrases like "self-critical and developmental manner" indicate the fact that, academic audit should be based on inward-looking tendency in the beginning, and forward-looking roles on the part of the beholders.

On this ground, academic audit could be characterized by systematic checking which is made on the basis of data collected from fields in line with set standards in order to ensure that, performed tasks go hand in hand with planned ones thereby keeping their standards.

2.4 Functions and Values of Academic Audit

Purposes of quality audit run for assessing the strength of the quality culture;   determining the commitment to continuous improvement;   appraising the systems in place to determine academic standards;   evaluating the systems in place to ensure that measures taken to maintain and enhance quality are appropriate and effective; and   establishing whether the institution is embracing the concept of fitness for purpose as well as fitness of purpose through fulfilling its mission and achieving its objectives in an efficient and effective manner and demonstrating relevance of its undertakings .

It is essentially stressed that, academic audit could be held around programs, course provision, service-delivery and communication so far made, and assessment and feedback mechanisms. *Program audit* helps to check if programs are need-based, whether or not each program could be provided at the right standards with the existing resources, and sustainability of the program to attract the pursuant   such that there could be developmental effects (Anane & Adaney, 2016).

Course-level audit requires development of plans, clarity made on the plans, implementation and achievability of the given experiences by the learners.

There also *different services* provided to enrich the proper or efficient carrying out of the academic activities. In the university atmosphere, students live on board and hence need to get sufficient and appropriate food, residence, water, toilets, and clinic, transport, banking, recreation and information centers. This is a genuine indicator that, human learning is held to meet the purpose of triangular development in terms of cognitive, emotional and physical aspects.

Communication-based audit deals with checking existence and realization of both vertical and horizontal interaction systems. It is important to stress, here, that *vertical communication* audit goes in the top-down interaction aspect, whereas horizontal communication audit checks existence and workability of exchange between equal positions.

An audit asks how faculty approaches educational decision-making, and how each stream organizes its works by using the available resources and working collegially to provide a quality education in the best interests of the disciplines and student learning.

2.4 Basics of Academic Review

To my gut, reviewing refers to seeing to changes in different directions from objective grounds which also has implications for changes to follow (Nitonde & Jadhav, 2015). The

convergent view takes the gist that, academic review is planned to evaluate the performance and effectiveness of a course or the whole program, in a self-critical and developmental manner, in order to *determine actions for further advancement* of the provisions. The purpose of academic review is to *evaluate one's education quality* processes and key faculty activities which is, purpose-wise, and required to produce, assure and *regularly improve* the quality of teaching and learning. Here, the required effect could be changing totally, improving a part or introducing the important new (Brockerhoff, Hhuisman & Laufer, 2015).

3. Research Methodology

3.1. Design of the Research

This study took descriptive survey design which was intended to help in the investigation of statuses and identify setbacks in internal quality processes.

3.2. Data Types and Sources

Data for the research were collected in the form of experiential reflection and documentary evidences based on immediate practices across selected Ethiopian universities through quality assurance offices. In that, primary data related to collegiate and institutional practices of internal quality audits were made use of.

3.3 Sample Population and Sampling techniques

Sample population for the research were selected from among 12 directors of quality assurance from 12 universities, and 38 (**n=50**) teaching staff randomly selected from colleges in Arsi University. Sample directors were selected through purposive sampling according to their roles and experiences whereas samples among teachers were selected through stratified random sampling.

3.4 Instruments of Data Collection

Instruments of data collection were semi-structured interview and double-mode questionnaire were as instruments of data collection. The questionnaires were used with data-providers from directors of quality assurance in the selected universities. Semi-structured interviews were used with some sample directors from universities and questionnaires with staff members.

3.5 Procedures of Data Collection and Analysis

Data for the research were collected in the sequence such that, first practice-based reactions on existing quality enhancement experiences were collected through questionnaire and then explicative data were collected through interview. Data analysis also followed the same procedure.

4. Results and Discussion

This part of the research dealt with data related to stakeholders' understanding of institutional audit, pivots of concern, structural arrangements, rate of participation, conditions for participation, nature of internal quality audit, duration of participation on quality audits, depth

of roles, values of roles, and partnership among the key stakeholders in the quality audit process. Based on the above points, the data collected from directors and teachers were analyzed as under:

4.1 Regarding Overall Understanding

This issue touched upon the respondents' notions of quality and quality audit. It all rested in identifying the perspective from which the respondents understood issues of quality.

Table 1. Respondents' Notions of Quality

No.	Response Options	Number	Percent
1.1	Fitness for purpose	28	56%
1.2	Zero-failure	18	36%
1.3	Working in response to orders from top officials	-	-
1.4	Number of programs opened and graduates completing their studies	4	8%
Total		50	100%

From the data set in Table 1, it could be clear that, the respondents' notion of quality indicated fitness for purpose to the most (28, 56%). Perhaps, zero-failure notion also attracted some of the respondents (18, 36%). In that, only a limited number of respondents (4, 8%) referred quality to be judged by number programs and graduates. From the data in table 1, it could be understood that, majority of the data providers did have the most desirable notion, that is, *fitness for purpose.* The other point of concern rested in checking the respondents' understanding of quality audit. This notion is consistent with Elshaer (2012) and Schindler, et al (2015) who present to the concept as indicator of purposefulness, among others.

4.2 Respondents' Notions of Institutional Audits

Table2. Understanding of Quality Audits

No	Response options	Number of Respondents	%
2.1	To identify merits and warn defects	12	24%
2.2	To maintaining and improving level of performance	36	72%
2.3	To satisfy report requirements	2	4%
Total		**50**	**100%**

Form the set of data in Table 2, it could be noted that, most respondents indicated quality audits to be *identification of the level of performance* attained by each stakeholder in higher education. Perhaps, this mostly matches the theoretical underpinnings. It is evident that, institutional audit culture must not be geared towards emphasizing merits or dements. This is due to the fact that, complete merit or demerit is hard to achieve. In other words, across pillars, performance merits

and dements could be different. So academic audit as the system of maintaining and improving rate of performance is stressed to the highest, thereby constituting the most feasible type of understanding. This notion is consonant with Nitonde (2016) asserting internal *audit* in academia to be tool control and maintain standards in academic sector.

4.3 Regarding Staff Responsiveness to Institutional Audit

Table 3 Responsiveness

No	Points	Number of Respondents	%
3.1	Academic deans	16	32%
3.2	Administrative actors	4	8%
3.3	Teachers and students	26	52%
3.4	Uncertain	4	8%
		50	**100%**

Regarding staff responsiveness to internal quality audit, respondents indicated that, teachers and students had to be more responsive (26, 52%) whereas academic actors such as directors and deans need to be considerably second-line responsive agents (16,32%). In this accord, the perceptive reaction was that, administrative actors were said to be less responsive to internal quality audit. The point, however, is that each parcel in a university must take to itself the work of undergoing audit if success in quality audit is be reaped.

4.4. Regarding pivots of Institutional Audit

Table 4. Pivots of Institutional Audits

No	Points	No of Respondents	Rank
4.1	Academia	22, 88%	1st
4.2	Research	15, 60%	2nd
4.3	Administrative issues	13, 52%	3rd
4.4	Community Services	11, 44%	4th

From the set of data in Table 4, it could be ascertained that, academia constituted the first-rank (22, 88%) in institutional audit. The respondents stressed administrative issues to have been given attention in the second place (15, 60%). Research was given the third rank in the order of attention in the process of internal quality audits (13, 52%). The fourth in the ordering of pivots as per the responses provided was community-service (11, 44%). From this, it could be stated that academic pivots were stressed much more than research and community-service. Responses collected from selected directors from the universities showed, however that, emphasis was mostly given to academia than any other pillars. The succeeding remark explicates the reflection: "*The overall structure and performance follow-up gears towards academic works since that constitutes the highest part of what our colleges do.*" (P$_1$ November, 2017)

From the interview account given, it could be clear that, quality audit practices tilted towards academia even from the very structure. Kis (2005) underlines that, quality audits in higher education mostly turn to academic or teaching and learning with very less attention to

research. Whereas research stands as one essential pillar in the university provisions, less attention to that implies a narrow gate for improvement.

4.5 Staff Participation on Institutional Audit

Table 5. Staff Participation on Institutional Audit

No	Points	Number of Respondents	%
5.1	Every time necessary	6	12%
5.2	On limited occasions	36	72%
5.3	Not at all	3	6
5.4	Not a concern	5	10
		50	**100%**

With respect to participation on internal audit issues 6 (12%) respondents denoted that, they participated every time the condition necessitated availing. Moreover, 36(72%) indicated having roles on limited occasions. There were also responses pertaining to absence of participation (3,6%) and having no concern about (5,10%). The implication is that, staff participation in the time of necessity goes against the characteristic of effective quality audit which pertains with constant checks, tests and systems for corrective action within the organization (Kis, 2005). Reference to participants' reflections also shows the succeeding account:

> *The academic audit is held every semester as student and teacher satisfaction survey. At that point, staff members are requested to provide their remarks on the overall institutional performances and services. There is also collegiate self-evaluation each year to weigh overall performances and achievements of the year which is held as per the HERQA guideline. (Participant2, Dece.2017)*

It is evident that, the satisfaction survey and internal self-evaluation are held by colleges in collaboration with the directorate offices. Quality being an evolutionary matter, a limited time survey with sample staff members participating as data providers could be very shallow to qualify as an audit. Fredriksson (2004), supporting this view, states that, quality pertains to the relevance of what is taught and learned -to how well it fits the present and future needs of the particular learners in question, given their particular circumstances and prospects. It also refers to significant changes in the educational system itself, in the nature of its inputs (students, teachers, facilities, equipment, and supplies); its objectives, curriculum and educational technologies; and its socioeconomic, cultural and political environment. By implication, staff participation needs also to be holistic and wider than manifested here.

4.6 Reasons Anticipated to Be Limiting Staff Participation

Table 6. Conditions Limiting Staff Participation

No	Points	Number of Respondents	%
6.1	Leaders' role-dominance	8	16%

6.2	Staff members' failure to assume roles	17	34%
6.3	Non- practicality of staff contributions	15	30%
6.4	Lack of awareness	10	20%
		50	**100%**

Reasons limiting staff participation to the major were stated as staff members' failure to assume roles (17, 34%), non-practicality of staff members' contributions (15, 30%), lack of awareness (10, 20%); leaders' role-dominance (8,16%). The stated limiting factors could be intertwined but the data denoted that, staff failure in role-assumption had the highest rate of limit. Non-practicality of staff contributions also saw higher response rate where as lack of awareness and leaders' role dominance had considerably lower responses. Regarding quality enhancement in higher education, Kettunnen (2012) state that, there is a need to engage diverse stakeholders such as teachers, students, and other potential contributors on quality audits. But, in the case of the pivot under investigation, there was role-confusion owing to lack of awareness to the major.

4.7 Conditions on which staff members get participation

Table 7. Conditions of Participation

No.	Points	No of Respondents	%
7.1	Matters lying within my duty line	24	**48%**
7.2	Matters all across	2	**4%**
7.3	Limited even in the line of duty	14	**28%**
7.4	No remark	10	**20%**
		50	**100%**

This question dealt with conditions on which staff members got participation on quality enhancement which has quality audit and review as target activities. Most of the respondents to this research denoted their participation to be on matters lying within their duty-line. That means, they did not have deeper roles reaching the big institutional figure (24, 48%). Some respondents denoted having limited roles even in their lines of duty (14, 28%). From this, it could be inferred that, most of the staff lacked holistic roles, and others lacked roles even in their duty-line. Holistic participation was marked by a few respondents (2, 4%).

4.8 Staff Contributions for Internal Quality Enhancement

Table 8. Indicators of Usability of Staff Contributions

No	Points	No of Respondents	%
8.1	Continuously used for timely improvement of quality	10	**20%**
8.2	Used for quality improvement but not continuously held.	16	**32%**
8.3	Grassroots experiences are used only for the improvement of practices at lower levels	8	**16%**

8.4	No information	16	**32%**
		50%	**100%**

With respect to valuing grass root experiences in internal quality enhancement, the respondents to this research indicated that, though experiences were used for internal quality enhancement, they were not made use of on a continuous basis (16,32%). An equal rate of responses denoted lack of information on the issue of using experiences for # internal quality enhance meal (16,32%). Continuous use of grassroots data for improvement of practices was affirmed with timeliness where 10 (20%) of the respondents.

4.9 Staff Partnership with Internal Quality Office

Table 8. Partnership Issues

No	Points	No of Respondents	%
9.1	Free communication of issues without reservation	16	32%
9.2	Non-workability at the standard	8	16%
9.3	Deep concern but less open climate to exercise	18	36%
9.4	Lack of position to act	8	16%
		50	100%

From the set of data in Table 8, it could be seen that, majority of the staff had deep concern to work with the central office for internal quality enhancement but asserted that, there was no open climate for them to exercise their roles (18, 36%). Realization of free communication of issues with internal quality audit center without reservation was also stressed by a considerable number of respondents (16,32%). Non-workability of standard and lack of clear position were also underlined by a few of the data-providers (8,16%) each. So, to the major, the respondents had the idea that, the internal institutional climate was not open for the staff members to play their roles. Data obtained through interview from selected directors denote to the contrary that, staff members in universities do not consider the work of following up and improving quality to be the duty of the assigned directors and college vice-deans. The understated idea has this in view:

> *College staff members are highly initiated to partner with the academic relevance and quality assurance office through the esteemed vice-deans for quality assurance at the college level. Yet, some members are not comfortable with the conditions of using survey results since they expect overall improvements to come instantly, which cannot be true. (Participant₃, December 2017)*

From the interview account above, the very term *college staff members* highly generalize the coverage. *High initiation* on the part of office also appears to be more structural than functional because the acts go the college vice-deans for quality assurance. How survey results are used at college levels and overall institution is also thought-provoking since practicality in use is marked as the noose to partnership.

Discussion of Major Findings

Regarding overall understanding of quality and quality audit, fitness for purpose and improvement of practices were underlined as the vertices of concern. With respect to staff responsiveness to institutional quality audit, most of the responses tilted to teachers and students, bearing that, the deans, directors and administrators play facilitative roles.

With respect to quality audit pivot, academia was stressed more than research, administrative issues and community-services. In the practical sense of the trade, staff participation on quality audit issues was limited with respect to duration and roles shared. The limited options were not properly used because the staff had the sort of predisposition that, their contributions would affect in little changes.

Conditions of staff participation on quality audits were that, most of them had big roles within their duty lines alone meaning that, teachers had only teaching roles, and heads their respective roles. Each parcel had no gate for holistic reaction. Some respondents underlined their having very limited options to react even within their duty-lines. Related to that was the extent to which staff contributions were valued, which was basically experiential and perceptive, and that, the use of experiences provided by the staff members to improve quality of performances was not continuous in nature.

Overall staff partnership on quality audit for the improvement of quality culture was indicated to have had firm concern on the part of the staff members with big quest on openness of the institutional climate to entertain quality-oriented remarks and experiences.

Conclusions

Regarding roles internal educational stakeholders share in the process of educational quality audit, each partner had roles in the respective lines of duty, and that was itself limited to streams and positions each held. In that, holistic participation as a parcel was limited to the largest extent.

With respect to using   audit results to revise and enrich processes to ensure quality, practices are highly limited because the overall tier is linear whereby the bottom-line stakeholders have very little to decide about the top performance verge. Conceptual challenges were very rare, as denoted in most of the responses; yet cooperative breakthrough could highly be necessary to align structural and functional units in a two-way fashion, both on top-down, and bottom-up positions.

Implications

From the gist of this research, it could be implied that, practices of internal audit are more responsive to external requests than internal development and improvement of practices. It has become wise to wind it up with an implication for further research to investigate in-depth why practices internally held remain suspended being instruments and ornamental for seasonal reports than being acts of improvement and change. So, further research is sought on the succeeding points:

- Practices of holistic involvement in quality audits
- Developing genuinely open climate for enhancing quality
- Extending the thread quality enhancement on vertical and cross-sectional bases.

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