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ACADEMIC AUDITING AND POLYTECHNIC SECTOR REFORMS IN NIGERIA: A CLARION CALL BEYOND ACCREDITATION AND COMPLIANCE

Udo, Ekubiat John, *PhD*, *FCA*
Department of Accountancy, School of Business and Management Studies
Akwa Ibom State Polytechnic, Ikot Osurua, Ikot Ekpene, Nigeria
ekujohnn79@gmail.com

Abstract
It is very unfortunate that in Nigeria, audits are carryout for almost other institutions especially when involving funding from government but exception to academic's processes, and no wonder there is high decay in our educational institutions' infrastructure and system. This is where this study on academic auditing and polytechnic sector reforms in Nigeria become paramount. Therefore, the specific objectives of the study included; reviewing the polytechnic sector internal quality assurance, accreditation exercise, academic audit types as well as proposing academic audits framework for educational institutions in Nigeria. Academic auditing is an independently systematic examination and verification of educational institution's academic practices and outcomes against global best practices and standards to attest to the quality of teaching and learning, and to identify weak areas for improvement. It is likened to a health check-up for educational bodies, diagnosing areas of strength, weakness, threat, opportunity, and pinpointing the areas for improvement. The significance of academic audits in the Polytechnic sector cannot be overstated due to its strong emphasis on practical training. In a landscape increasingly driven by sustainability, competition and a relentless pursuit of excellence, academic audits serve as crucial tools for institutions to assess and elevate their educational standards. The data were obtained specifically by reviewing of literature in an armchair research method and the exploratory approach. Contextual analysis method was used to analyse the data through adequate exegesis of the gathered secondary information in arriving at conclusion. It was concluded in the study that academic auditing is vital to the actualization of global best standards for polytechnic education in Nigeria. The study therefore calls on all professionals and regulatory bodies of diverse field of studies to urgently carry out review of curriculum and course specifications, the governments, especially the National/State Assemblies and all education stakeholders to expedite the establishment of the National Polytechnic Commission (NPC), reform the Polytechnics to Polytechnic Universities; reforms, restructuring, reengineering, reshaping and reorganizing the Polytechnic sector before it become a lost education in Nigeria. Polytechnic staff should be well paid and recognize same as their counterparts to offer their best and stop the 'jappa syndrome' in the system.

Keywords: Academic auditing, polytechnic sector, polytechnic sector reforms, National Polytechnic Commission, Polytechnic Universities

INTRODUCTION

Academic auditing also called Academic audits is a branch of accounting called auditing, which refers to the study and the theoretical aspects of auditing practices within an academic setting [the like of polytechnics, universities, colleges and other post-secondary institutions], in terms of their principles, standards, mandates, and methodologies so as to evaluate and report to stakeholders on institution's educational practices and outcomes by academic auditors. Academic auditors are those professionals and authorities in diverse field of studies engaging in academic audits. They help to identify areas of strength, and areas that need improvement for assurance of quality education.

Ikelegbe (2022) viewed quality assurance in education as performance measures designed by authorities for assessing the performance of institutions with a view to ensuring that learning outcomes meet needs of society. It is a systematic management and assessment procedures adopted by higher education institution and systems to monitor performance against objectives and to ensure achievement of quality outputs and improvement. The heart of education all over the world is quality, students, teachers, curriculum and learning facilities which must be in pivot position to give that assurance called quality assurance. Therefore, quality assurance mechanism in polytechnic education could not be over-emphasized as it is the only panacea to producing quality graduates that can be accommodated in the present technological environment. It is the gateway to achieving needed skills and it's the recipe to inculcate creativity and innovation among graduates in order to be self-sufficient (Ikelegbe & Ikelegbe, 2023). There is no doubt that quality education assurance is functions of efficient academic audits.

Academic audit is carried out to establish what in totality of the resources which are required and how efficiently and effectively they are being used. It is a SWOT analyses on academic institutions and such other jobs as be constituted to include; Learning objectives [Determine the learning objectives for the institution], Curriculum [Design the curriculum and value-added courses], Teaching and learning [Design the teaching and learning process], Assignments and Assessment [Develop student learning assignments], Quality assurance [Ensure the quality of education and the effectiveness of quality assurance processes], Academic records [Monitor the maintenance of academic records and documents], Infrastructural and Human Resource Audits [Identifying all infrastructures that are available and state of condition (functional and unfunctional) as well as the staffing (number of staff, required qualification, experience/expertise or skills, salaries and wages, hazards and risks, efficiency of the workforce and so no.] as well as Recommendations [Provide recommendations for continuous improvement] (Divaakaran, 2023). In India for instance, academic auditing offers a structured mechanism to scrutinize the academic processes, curriculum design, teaching methodologies, and learning outcomes, ensuring that they align not only with the institution's objectives but also with global educational benchmarks. This objective is above NBTE power that is already with overburdened supervision and coordination of so many allied tertiary institutions in Nigeria (Udo, 2025).

Today, with the emerging new age, which is most widespread in use, the digital age has come to stay. It is only wise that all higher institutions of learning consider or re-think technology and make it a duty for graduates to acquire quality skills in the use of the merging technology before graduating because skills acquisition in digital technologies has almost become necessary, especially when applying for jobs. Polytechnic education must be positioned to cater for the technical skills and innovation. The present situation is far different as many graduates of polytechnics education continue to seek for jobs endlessly due to absence of required skills (Ikelegbe, 2022). Therefore, there is need for academic audits. In essence, academic audits are not just about academic accountability or accreditations, they are about aspirations. They encourage institutions to look beyond the status quo, envision what could be, and embark on a journey towards educational excellence.

Statement of the Problem

Global best practice for Polytechnic education is set to promoting technical and vocational education and training, technology transfer as well as skills development. The graduates from the polytechnics are expected to be self-sustaining and to gain job placement in the labour market. Regrettably, in Nigeria, statistics available have shown that graduates from the polytechnics are neither self-reliance nor gainfully employed coupled with the dichotomic issues (Ikelegbe & Ikelegbe, 2023). This problem has been attributed to outdated processes in our polytechnic education which has affected acquisition of skills, innovations and technical know-how. Also, in many courses such as Accountancy, Business Administration and Management, other management sciences, sciences and technological/vocational courses, the present curriculum and course specifications used for the training of polytechnic students

was last reviewed in 2004 by NBTE, about 21 years ago and coupled with decaying infrastructure and outdated facilities whereas technology and skills are for daily life factors in all fields of endeavours. The 2004 curriculum and course specifications cannot fit into training polytechnic students in 2025 and actualization of 2030 Sustainable Development Goal of quality education. In the ever-evolving realm of education, maintaining and enhancing the quality of academic offerings is not just a goal but a necessity. Against this background, this study is carried out to examine academic audits and the polytechnic sector reforms that could assist in achieving the objectives and reposition the polytechnic education in Nigeria.

The specific objectives of the study are:

i. To reviewing the polytechnic sector internal quality assurance and accreditation exercise as well as academic audit types.
ii. To propose academic audits framework for educational institutions in Nigeria.

CONCEPTS AND THEORIES

Divaakaran (2023) and National Education Policy of India (2020) opined that the types of academic audits expected in tertiary academic institutions should include:

I. Internal Audits

Internal academic audits are self-conducted evaluations by an educational institution to assess and enhance its educational practices. These audits are introspective in nature, aiming to identify strengths and areas for improvement within the institution's academic framework. The primary objectives include ensuring compliance with internal standards, practices, enhancing teaching and learning quality, and preparing for external audits or accreditation.

Key Components and Process:

i. **Planning:** This stage involves setting the scope and objectives of the audit, identifying the areas to be reviewed, and allocating resources.
ii. **Execution:** At this stage, a comprehensive review of academic processes, such as curriculum design, teaching methods, practices, and assessment strategies, is conducted.
iii. **Reporting:** Findings are documented, highlighting commendable practices and areas needing attention.
iv. **Action Plan:** Based on the audit findings, an action plan is developed to address any gaps and capitalize on strengths.
v. **Follow-up:** Regular follow-ups ensure the implementation of the action plan and monitor progress.

II. External Audits

External academic audits are evaluations conducted by NBTE, NUC, NCCE and/or key independent regulatory bodies external to the institution. It is popularly NBTE/NUC/NCCE accreditation exercise. These audits provide an objective assessment of the institution's academic quality and compliance with external standards and regulations. They play a crucial role in assuring stakeholders, including students, parents, and accreditation bodies, of the institution's commitment to maintaining high educational standards.

Differences and Similarities with Internal Audits:

Differences:

i. **Perspective:** External audits offer an unbiased, external viewpoint, whereas internal audits are more introspective.
ii. **Scope:** External audits often have a broader scope, focusing on compliance with regional, national, or international standards.

iii. **Stakeholders:** External audits involve a wider range of stakeholders, including accreditation bodies, regulatory authorities, and the general public.

Similarities:

i. **Objective:** Both aim to improve the quality of education and ensure the institution meets certain standards.
ii. **Process:** Both involve a systematic process of evaluation, reporting, and implementing recommendations.

Formation of Committees for Academic Audits

Internal Audit Committee:

Composition:

i. **Chairperson:** An experienced academic leader, often a senior faculty member or Most experienced Department head or Dean of Deans.
ii. **Faculty Representatives:** Diverse representation from various departments to provide a broad perspective.
iii. **Administrative Staff:** Members who understand the institutional processes and policies.
iv. **Student and Alumni Representatives:** To provide insights on the student experience and post-graduation outcomes.

Selection Criteria:

i. **Expertise:** Members should possess expertise in educational methodologies, curriculum development, and quality assurance.
ii. **Objectivity:** Ability to provide unbiased evaluations.
iii. **Communication Skills:** Proficiency in articulating findings and recommendations.

Responsibilities:

i. Planning and conducting the audit.
ii. Ensuring the audit is comprehensive, covering all relevant academic areas.
iii. Reporting findings and suggesting improvements.
iv. Monitoring the implementation of recommendations.

External Audit Committee:

Composition:

i. **Independent Experts:** Individuals from outside the institution, often with a background in education management or quality assurance.
ii. **Accreditation Body Representatives:** If the audit is linked to accreditation, representatives from the respective bodies may be included.
iii. **Industry Professionals:** To provide insights on industry expectations and relevance.

Selection Criteria:

i. **Independence:** Members should have no conflicts of interest with the institution.
ii. **Reputation:** Ideally, members should be respected professionals with a track record in educational quality assurance.
iii. **Diversity:** A mix of backgrounds and perspectives to provide a comprehensive evaluation.

Responsibilities:

i. Conducting an objective and unbiased review of the institution's academic processes.
ii. Comparing institutional practices with external standards and benchmarks.
iii. Providing a detailed report with findings and recommendations.
iv. Offering guidance on aligning with accreditation standards and industry expectations.

Benefits of Academic Audits for Academic Institutes

Academic audits, both internal and external, offer multifaceted benefits to educational institutions. They are instrumental in not just upholding but elevating the quality of education. Let delve into the specific benefits of each type of audit.

Internal Audits:

Enhanced Self-Regulation and Quality Assurance:

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i. **Continuous Improvement:** Internal audits enable institutions to continuously assess and improve their academic processes. This proactive approach to quality assurance helps in maintaining a high standard of education.
ii. **Adaptability:** They facilitate a responsive educational environment, allowing institutions to quickly adapt to new educational trends, technologies, and student needs.

Identifying Areas for Improvement:

i. **Targeted Feedback:** Through a detailed evaluation of various academic aspects, internal audits provide specific feedback on areas such as curriculum effectiveness, teaching methodologies, and student engagement.
ii. **Actionable Insights:** The findings from internal audits offer actionable insights, allowing institutions to make informed decisions about curriculum development, faculty training, and resource allocation.

External Audits:

Providing an Unbiased, External Perspective on Academic Quality:

i. **Objective Assessment:** External audits bring an objective perspective to the evaluation of academic standards, offering insights that might be overlooked internally.
ii. **Benchmarking:** They allow institutions to benchmark their practices against external standards, ensuring alignment with the best practices in the education sector.

Enhancing Credibility and Reputation in the Academic Community:

i. **Validation of Quality:** External audits serve as a validation of the academic quality and standards of an institution, which is crucial in building trust among stakeholders.
ii. **Attracting Talent and Resources:** A positive audit outcome enhances the institution's reputation, making it more attractive to prospective students, faculty, and funding agencies.

Frequency of Academic Audits

The frequency of academic audits – both internal and external – is a critical factor in ensuring ongoing quality and relevance in educational institutions. Determining the right interval for these audits involves balancing thoroughness with practicality.

Recommended Frequency for Internal and External Audits:

Internal Audits:

i. It is generally recommended that internal academic audits be conducted annually. This frequency allows institutions to stay current with rapidly evolving educational trends and student needs.
ii. For larger institutions or those undergoing significant changes, more frequent audits (such as bi-annual) may be necessary to closely monitor and guide developments.

External Audits:

i. External academic audits are typically less frequent, often conducted every three to five years. This timeframe allows for significant developments and changes to occur, providing a more meaningful assessment over a longer period.
ii. The frequency can also be influenced by accreditation cycles or external regulatory requirements, which may dictate specific timelines.

III. Professional Bodies Audits

Professional bodies audits refer to an independently bodies accreditation exercises or audits conducted by some professional bodies with such rights in collaboration with NBTE/NUC/NCCE. Such includes ICAN, CLE, COREN, VCN, PCN, MDCN medical and dental council, law, engineering, nursing and midwifery, pharmacy, architecture, scientists among others to review the quality of education and work performed by its members and their students to ensure they are adhering to the established professional standards and ethical guidelines, maintaining competency, and delivering high-quality services or products to the society. This audit also provides assurance services to NBTE, NUC, NCCE, and

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remove the unnecessary delays in accreditation exercise. Although FG of Nigeria through NUC has limited independent accreditation rights but to harmonize the accreditation process, reduce duplication, and reinforce the NUC's role in quality assurance. The faith of polytechnics professional programmes under NBTE and colleges of education under NCCE is yet to be decided (Udo, 2025)

Key Points About Professional Bodies Audits:

Purpose:

To monitor and assess the quality of work conducted by members of the professional bodies, the quality of education offers to the students, identifying potential issues and ensuring compliance with relevant practices and standards.

Who conducts them:

A team of experienced experts from respective professional bodies, often with specialized expertise in quality control and assurance services.

What is reviewed:

This can include curriculum design, teaching methods, staffing, student engagement and success rate, assessment practices, projects, teaching and learning facilities, program outcomes, and resources allocation.

Outcomes:

Positive findings: If the audit is satisfactory, the professional body may issue a clean report acknowledging the accreditation board compliance with standards.

Concerns identified: If issues are found, the professional body can take corrective actions such as requiring additional training, imposing disciplinary measures, or monitoring the firm more closely.

Factors Influencing the Timing of Audits:

i. **Institutional Goals and Changes:** Significant shifts in educational policy, curriculum overhaul, or changes in leadership can necessitate more frequent audits to ensure smooth transitions and alignment with goals.
ii. **Regulatory and Accreditation Requirements:** Compliance with external bodies often dictates the timing of external audits. Institutions may align their internal audit schedule to prepare effectively for these external evaluations.
iii. **Resource Availability:** The availability of personnel and financial resources can influence how often an institution can realistically conduct audits.
iv. **Previous Audit Findings:** If past audits have identified critical areas of concern, more frequent follow-up audits may be necessary to ensure that corrective actions are implemented effectively.
v. **Market and Technological Changes:** Rapid changes in educational technology and market demands can prompt institutions to conduct audits more frequently to remain competitive and relevant.

Best Practices in Academic Auditing

Academic auditing is a critical process for ensuring educational quality and efficacy. To maximize its benefits, it is essential to adhere to certain best practices. These practices not only enhance the effectiveness of the audit process but also ensure that it is fair, transparent, and constructive.

Comprehensive Planning and Preparation:

i. **Clearly Defined Objectives:** Establish clear objectives for the audit to ensure that it addresses the specific needs and goals of the institution.
ii. **Detailed Audit Plan:** Develop a detailed audit plan that outlines the scope, methodology, timelines, and responsibilities.
iii. **Preparation of Documentation:** Ensure all necessary documentation, such as curriculum details, teaching materials, and assessment records, is readily available and organized.

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iv. **Training and Briefing:** Train and brief the audit team thoroughly to ensure they understand their roles, the audit process, and the criteria for evaluation.

Ensuring Transparency and Objectivity:

i. **Clear Communication:** Communicate the purpose, process, and expectations of the audit to all stakeholders to foster an environment of trust and cooperation.
ii. **Independent Reviewers:** For external audits, engage reviewers who are independent and have no conflicts of interest to maintain objectivity.
iii. **Standardized Criteria:** Use standardized criteria for evaluation to ensure that the audit is fair and unbiased.
iv. **Open Feedback Mechanism:** Implement an open feedback mechanism where auditees can express concerns and clarifications, enhancing the credibility of the process.

Involving Diverse Stakeholders for Holistic Evaluation:

i. **Broad Representation:** Include a diverse range of stakeholders in the audit process, such as faculty, administrative staff, students, and industry experts.
ii. **Engaging Stakeholders:** Actively engage these stakeholders in discussions and feedback sessions to gain a comprehensive view of the institution's academic practices.
iii. **Valuing Different Perspectives:** Recognize and value the different perspectives and insights that various stakeholders bring to the audit process.
iv. **Action on Feedback:** Ensure that feedback from stakeholders is taken into account in the final audit report and in formulating action plans.

Stakeholders Involvement in Academic Audits

Effective academic audits are not conducted in isolation; they require the active involvement of a range of stakeholders. Each stakeholder group brings unique perspectives and insights, making their participation crucial for a comprehensive and effective audit.

Roles and Responsibilities of Various Stakeholders:

Faculty Members:

i. Provide insights on curriculum design, teaching methodologies, and student engagement.
ii. Assist in gathering and presenting academic materials and data for review.

Administrative Staff:

i. Support the logistics of the audit process, including scheduling and documentation.
ii. Offer perspectives on institutional policies, compliance, and operational effectiveness.

Students:

i. Share feedback on their learning experience, course content, and teaching effectiveness.
ii. Participate in surveys or focus groups to provide qualitative data.

Alumni:

i. Offer long-term perspectives on the applicability and relevance of the education received.
ii. Provide feedback on post-graduation outcomes and industry readiness.

Industry Experts:

i. Bring an external perspective on industry trends and the relevance of academic programs.
ii. Advise on skills and knowledge requirements for graduates entering the workforce.

Regulatory Bodies and Accreditation Agencies:

i. Provide guidelines and standards against which the institution's practices are evaluated.
ii. Offer expertise in quality assurance and compliance requirements.

Benefits of Stakeholder Engagement in the Audit Process:

i. **Enhanced Credibility:** Involvement of diverse stakeholders adds credibility to the audit process and its findings.
ii. **Comprehensive Evaluation:** Stakeholders contribute different viewpoints, leading to a more holistic and thorough evaluation.

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iii. **Increased Buy-in:** Engaging stakeholders in the audit process increases their buy-in and acceptance of the outcomes and recommendations.
iv. **Continuous Improvement:** Feedback from stakeholders is essential for identifying areas of improvement and for developing practical, effective solutions.
v. **Alignment with External Expectations:** Input from industry experts and accreditation agencies ensures that the institution's practices align with external expectations and standards.

Academic Audits and Accreditation

Academic audits play a critical role in the accreditation process for educational institutions. They serve as a key preparatory step, ensuring that institutions are aligned with the standards set by accreditation bodies such as the National Board of Accreditation (NBA) and the National Assessment and Accreditation Council (NAAC) in India.

The Role of Academic Audits in Accreditation Processes

i. **Benchmarking Against Standards:** Academic audits help institutions benchmark their educational practices against the standards required by accreditation bodies. This includes aspects like curriculum design, teaching methodologies, research output, and student outcomes.
ii. **Identifying Gaps:** Through audits, institutions can identify gaps in compliance with these standards and take corrective measures.
iii. **Documentation and Evidence Gathering:** Audits assist in the systematic collection and organization of evidence needed for the accreditation process, such as records of student performance, faculty qualifications, and institutional resources.
iv. **Cultural Readiness:** They help in fostering a culture of quality assurance within the institution, which is a key aspect evaluated during accreditation.

How Academic Audits Prepare Institutions for Accreditation by Bodies like NBA and NAAC:

i. **Alignment with Criteria:** Academic audits guide institutions in aligning their academic and administrative processes with the specific criteria set by bodies like ICAN and NAAC. For instance, in the case of NAAC, academic audits can focus on areas like curricular aspects, teaching-learning, evaluation, research, and infrastructure.
ii. **Quality Enhancement:** Regular internal audits ensure a continuous focus on quality enhancement, a crucial aspect for maintaining accreditation status.
iii. **Feedback Loop:** Audits create a feedback loop where institutions can continuously assess and improve their practices in line with accreditation requirements.
iv. **Readiness for External Review:** By conducting thorough internal audits, institutions can ensure they are well-prepared for external reviews by accreditation bodies, minimizing the likelihood of non-compliance issues.
v. **Strategic Planning:** Audits enable strategic planning by helping institutions prioritize areas for improvement and resource allocation, which is essential for successful accreditation.

The Present Quality Assurance Rules in Polytechnics

In polytechnics, quality assurance rules typically involve an internal systematic approach to monitor and evaluate all aspects of education delivery, including curriculum design, teaching methods, assessment practices, student support, facilities, and staff competency, to ensure that the institution consistently meets established standards and produces graduates with the necessary skills and knowledge for the industry, often involving regular internal reviews, external accreditation processes, and continuous improvement strategies based on feedback from students, faculty, and employers. It could be called internal academic audits.

Key Elements of Quality Assurance in the Polytechnics

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Internal quality assurance systems and practices in place in the Polytechnics included areas such as the availability of internal quality assurance policy, teaching and learning processes, curriculum design, evaluation and review, research performance, extension activities, student assessment practices, student-lecturer assessment and student support services.

Curriculum development and alignment: Ensuring that programs are designed with industry needs in mind, incorporating relevant skills and knowledge, and regularly updated to reflect technological advancements.

Teaching and learning practices: Monitoring teaching methods to ensure effective delivery, utilizing diverse approaches like project-based learning, practical demonstrations, and industry guest lectures.

Assessment methods: Implementing a variety of assessment tools including continuous assessments, practical exams, and portfolio reviews to accurately evaluate student learning outcomes.

Student feedback mechanisms: Regularly collecting and analyzing student feedback to identify areas for improvement in teaching, facilities, and support services.

Staff development: Providing ongoing professional development opportunities for faculty to enhance their teaching skills, industry knowledge, and research capabilities.

Facility management: Maintaining well-equipped labs, workshops, and learning spaces to support practical training and student engagement.

Accreditation processes: Complying with external accreditation standards set by relevant regulatory bodies to ensure the quality of programs and graduate preparedness.

Internal quality assurance unit: Establishing a dedicated unit within the institution responsible for overseeing the quality assurance process, conducting reviews, and reporting findings to management.

Stakeholder engagement: Involving industry partners, alumni, and parents in the quality assurance process to provide valuable input and feedback on program relevance.

Important Aspects of Quality Assurance Rules in a Polytechnic

i. Clear standards and guidelines: Defining specific criteria for quality across all aspects of the institution, including teaching quality, student support, and program outcomes.

ii. Regular monitoring and evaluation: Conducting periodic reviews of programs, courses, and faculty performance to identify areas for improvement.

iii. Data-driven decision making: Using quantitative and qualitative data to inform quality improvement strategies.

iv. Transparency and accountability: Communicating quality assurance findings to stakeholders and taking necessary actions to address identified issues.

Polytechnic Sector Reforms

Polytechnic sector reforms refer to a set of changes implemented within the education system to improve the quality and relevance of training offered by polytechnic institutions, typically focusing on modernizing curriculum, upgrading infrastructure, enhancing industry partnerships, and ensuring graduates possess practical skills that meet current market demands. Key aspects of polytechnic sector reforms might include:

i. **Curriculum review:** Updating course content to align with emerging technologies and industry needs, emphasizing hands-on training and practical applications.
ii. **Infrastructure development:** Investing in modern laboratories, workshops, and equipment to facilitate quality technical education.
iii. **Industry collaborations:** Establishing partnerships with businesses to provide internships, guest lectures, and project-based learning opportunities.
iv. **Teacher training:** Providing ongoing professional development for faculty to equip them with the latest industry knowledge and teaching methods.
v. **Funding allocation:** Ensuring adequate financial support for polytechnics to implement necessary reforms and maintain operational efficiency.

vi. **Governance improvements:** Streamlining administrative processes and strengthening leadership within polytechnic institutions.

Why are Polytechnic Sector Reforms Important Now?

i. **Meeting workforce needs:** By providing practical skills, polytechnics play a crucial role in preparing graduates for technical jobs in various industries.
ii. **Economic development:** Skilled workforce from polytechnics contributes to innovation and competitiveness in the economy.
iii. **Accessibility of education:** Polytechnics often offer shorter duration courses, making technical education more accessible to a wider population (Federal Ministry of Education, 2022)

Theoretical Framework

Systems Theory: System theory was propounded by Ludwig von Bertalanffy in 1940's. This theory views academic institution as a complex system of interrelated parts. In the context of academic auditing, it emphasizes the need to understand how different components/units of an institution interact and affect overall performance. Academic auditors would help to evaluate not only financial implementations but also the processes and controls that contribute to an academic's success.

The Theory of Inspired Confidence: This theory was developed by Dutch Professor, Theordore Limperg in 1985. The theory addresses both the demand and the supply of audit services. The theory of inspired confidence states that the auditor, as a confidential agent, derives his broad function in society from the need for expert and independent examination and the need for an expert independent judgement supported by the analyses. According to Limperg the demand for audit services is the direct consequence of the participation of outside stakeholders in the company. These stakeholders demand accountability from the management, in return for their contribution to the institution. Since information provided by management to stakeholders (third parties) might be biased, because of the possible divergence between the interests of management and outside stakeholders, this information needs to be audited. With regards to the level of audit assurance that the auditor should provide, Limperg asserted that the auditor should act in such a way that the auditor does not disappoint the expectations of a rational outsider on the one hand, while, on the other hand, he should not arouse greater expectations in his report than his examination justifies. So, given the possibilities of audit technology, the auditor should do everything.

METHODOLOGY

The study used exploratory research design and qualitative research approach where related literature on Academic Auditing and Polytechnic Sector Reforms in Nigeria was reviewed. The study reviews cut across the developed and developing economies based on the global regulatory framework for educational institutions audits. Data were obtained specifically by reviewing of literature in an armchair research method and qualitative research approach. The data were analysed using contextual analysis method through adequate exegesis of the gathered secondary information in arriving at conclusion.

FINDINGS AND DISCUSSIONS

The Nature of Prevailing Internal Quality Assurance Practices in the Nigerian Polytechnics

i. Internal Quality Assurance Policy: It is evident from the literature that there can be no effective implementation of internal quality assurance system without a policy guideline, and this should take into consideration the Strategic Plan of the institution and the role each constituent is expected to play. Studies have shown that the internal quality assurance policy did not have the full support of all the

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constituents of the Polytechnics, meaning, the quality assurance culture was not well-rooted in the Polytechnics policy**.**

ii. Quality Assurance of Staff: This finding implies that the Polytechnics have appropriate procedures in place to recruit competent and qualified staff. It is important that those who teach have full knowledge and understanding of the subject they are teaching, have the necessary skills and experience to communicate their knowledge and understanding effectively to students in a range of teaching contexts, and can access feedback on their own performance. For academic staff, it is either you publish, or you perish but the quality assurance framework for non-academic teaching staff is still lacking.

iii. Staff Development Policy: It was observed from the literature reviews that the Polytechnics had their respective Staff Development Policies in place which to a large extent guides professional advancement of staff. There are opportunities for further studies. Some staff had been sponsored by their Polytechnics to go for further studies after the waiting period. Some search for their own scholarships. The Polytechnics also give preference to staff development in certain areas that are crucial. Apart from these, seminars, workshops, in-service training, orientation programmes, retreat and refresher courses are organised for all staff. In this way, they grow and develop in their knowledge and thus become more effective and efficient in the performance of tasks.

iv. Research Performance and Professional Qualifications: The euphoria to publish is has reduce among staff. Pursuit of higher and professional qualifications is on the increased. There is large number of lecturers steady promotions in every three years. The NBTE directives that if you are not a senior lecturer you cannot be HOD, [Even when you are appointed in an acting HOD position you can hold the office for only one year]; no professional qualification, no Lecturer 1 and now no PhD, no more Chief Lecturer has become the propelling factor.

v. Extension Activities: Findings from the study revealed that the Polytechnics were responsive to community needs and conducted relevant community/extension services and awareness programmes. Community service is one of the main criteria for promotion to Chief Lecturer; as such senior academic and administrative staff are all required to partake in activities that directly benefit the community and the society as a whole. Polytechnic staff are not only responsible for teaching and learning and doing research. They are also responsible for serving the society. In the face of globalisation and knowledge-led economies higher education institutions must be responsible for the production and dissemination of knowledge.

vi. Curriculum Design, Evaluation and Review: The study showed that the programmes of teaching and learning are consistent with the goals and objectives of the Polytechnics. The process of programme design, accreditation and review is well organised by the Polytechnics in collaboration with the regulatory bodies such as NBTE. Feedback from academic peers, the regulatory and relevant professional bodies is used in the initiation, review and redesign of academic programmes. Higher educational institutions should have formal mechanisms for the periodic review or evaluation of the courses and the curriculum. The confidence of students and other stakeholders in higher education is more likely to be established and maintained through effective quality assurance activities which ensure that programmmes are well designed, regularly monitored and periodically reviewed, thereby securing their continuing relevance and currency. No town all for stakeholders on the needs of the polytechnic system.

vii. Teaching and Learning: The Polytechnics have procedures in place to facilitate the effective running of the teaching and learning programmes. Lecture time-table is prepared at the beginning of each semester and classrooms are allocated for courses and year groups. Available teaching and learning materials are effectively utilised. HODs are responsible for course allocation. Despite lecture time-table, there is no time for extra-curriculum.

viii. Student Assessment: NBTE Examination Guide regulates the conduct of examination in these Polytechnics. This is made available to all students. Examination questions are submitted to NBTE for moderation by external examiners to ensure that questions meet required standards. Quality assurance

of assessment procedures facilitates international recognition of the standards of awards while some polytechnics like Akwapoly has Directorate of Examinations, Results and Records, to coordinate, monitor and supervise the invigilation of the Examinations.

ix. Student Support Services: The study noted that some institutions have well-run support services (though insufficient and inadequate) to ensure the physical and intellectual health of all students. Tutorials, student advice and/or counseling services, sporting facilities/equipment and materials are available and accessible to all students but inadequate. Orientation programmes are organised for all fresh students each year. The topics include how to adjust to the new environment, teaching-learning, study skills, relationships, time management, management of finance, grading system, recreation, healthy living, conduct of examinations, the grading systems etc. Also, there is effective and vibrant guidance and counselling unit in place in each of the Polytechnics where students are encouraged to receive advice.

x. Student-Lecturer Assessment: The study revealed that student-lecturer assessment is done just before the end-of-semester examinations. Students are made to assess each course and the lecturer who taught the course. The relevant areas of assessment include preparation and provision of course outline with references, coverage of course content, appropriate methods of delivery, materials and facilities, among others. Students are the first to judge the quality of teaching and learning. They experience the delivery method. They have an opinion about the facilities. Despite this, the information given by students has to be counter-balanced by other opinions. Higher education institutions are to make use of student evaluation on a regular basis; the outcomes of the student evaluation must be used for quality improvement. They must provide the students with feedback on what is done with the outcomes of evaluation exercise or else, in future, students will not be enthused to engage in any student-lecturer assessment.

Challenges Facing the Implementation of Internal Quality Assurance in Nigerian Polytechnics

i. Infrastructure challenges

Studies indicated that the Polytechnics have inadequate physical facility to run the educational programmes and administrative functions due decaying in infrastructure such as availability of staff office space, none of the buildings in the Polytechnic has a disability access, computing/ICT facilities to human support in the form of tutors and other advisors.

ii. Problem of HND/BSc Dichotomy

BSc holders higher ranking than HND holders in both private and public sector. This discourages candidates from polytechnic education while many high and senior caliber academic leave for greener pastures in universities for many reasons best known to them.

iii. Challenges with Teaching, Learning, Assessment and Evaluation

Many scenarios which related to teaching, learning, assessment and evaluation. Some wrong perceptions and unethical practices also prevailed among some students and staff of the Polytechnic.

iv. Funding and Budget Constraints

Quality goes with cost and imputed value of cost is very high. The only source of funding for the internal quality assurance unit is Internally Generated Fund (IGF). This has made it unfunctional within the institution's level coupled with poor pay package for polytechnic staff.

v. Human Capacity Constraints

Today's appointment in teaching is done by politicians who use the appointments for political compensations for political fallouts. Staff developments and a lot of international and national conferences, capacity building, workshops and seminars are now approved with stringent limits.

ACADEMIC AUDITING FRAMEWORK FOR TERTIARY INSTITUTIONS

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STAFFING	- Number and composition (Academic & Non-Academic) - Know-how Technical/Institutions attended - Expertise/contribution to school success rating - Skills, Experience, Qualifications, Competent (pass/failure rate) - Professionalism - Outstanding awards/Scholar honours - Salary and Wages level - Publications/Innovations/Inventions (local, national or international)
Staff Academic Assessment	- Course Plan and content specifications rating - Syllabus Coverage rate - Quality of Question Papers & Marking Guides - Employers rating - Internal Evaluation by HOD, Deans and Institution (Appraisal rating) - Practical Assessments, Mini projects, final year project quality - Seminar Conduct, Practical and Entrepreneurial Skill Centre - External Examiners Moderation Reports
Students' Academic Assessment	- Students Administration Associations/ Affairs - Punctuality/students' attendance - Discipline system - Academics environments (conducive hostel) - Peace on campus Institute PCI, Security/safety - Learning Ecosystem - Academic achievement [internal/ External Exams] - Employers' reports
Students Quality/Interaction	- Rating/Ranking/Pass-failure rate - General knowledge of the programme of study - Lab. Facility and conduct of labs. practicals - Co-curricular facilities - Extra-curricular facilities - Approach of the Management in addressing students' grievance - Availability of Facilities for all subjects - Extra fees/fine imposed on studies/materials - Entry Qualifications

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Quality Assurance Department/Unit	- Curriculum design and alignment of content specifications - Teaching and learning practices - Assessment methods - Faculty qualification - Student feedback process - Resource Allocation - Institutional Governance - Research Activities - Programmes review processes - Continuous improvement initiatives - External review Mechanism by accreditation bodies against standards.
Facilities Classrooms Workshop, Laboratories Equipment/Tools Farmland	- Availability of lecture hall well furnish for each programme - No. of workshop, functionality and no. of qualified technologists - Capacity, Condition and warranties and guaranties - Certification and Manufacturing Date - Availability of Accessories and parts - Creational Facilities - Staff training advancement - Innovation and Skills acquisition level - Maintenance of Laboratory Experimental set Ups & Equipment
Funding	- Subvention from governments/proprietor - Interventions – TETFUND/ - Donations/Gifts from Donors/Philanthropists - Community Supports - Contributories - Other Stakeholders supports

Performance Evaluation Key

5 Points = Excellent
4 Points = Very Good
3 Points = Good
2 Points = Fair
1 Point = Developing.

Framed by Researcher (2025)

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Recommended Polytechnic Sector Reforms

The following reforms are proposed to reposition our polytechnic education as:

i. Establishment of National Polytechnic Commission. NBTE are already over bored with many loads of coordination and supervision of Allied Institutions in Nigeria.

ii. Government should transform polytechnics to Polytechnic Universities. A polytechnic university is a type of tertiary institution that focuses on providing hands-on, practical, and applied education in STEM fields. Polytechnic universities are also known for their contributions to cutting-edge innovations in technology in everything from the forefront of research robotics, engineering, artificial intelligence, sustainable energy, and cyber security. Some of the world's most famous scientists, including Tim Berners-Lee, the inventor of the World Wide Web, and Elon Musk, the CEO of Tesla and SpaceX, have graduated from polytechnic universities. Polytechnics have a long history of producing influential and innovative thinkers who have changed the world with their ideas and inventions.

Why the Reforms to Polytechnic University:

a. For hands-on, practical education that prepares students for careers in STEM fields;
b. Strong emphasis on research and development in cutting-edge technologies
c. Graduates who are well-prepared for the workforce and in high demand by employers;
d. It offers opportunities to work on real-world projects and gain valuable experience;
e. Exposure to world-class faculty and facilities that support student learning and growth.

iii. Federal Government should create special and independent accreditation body called National Assessment and Accreditation Board (NAAB) outside the NPC, NBTE, NUC and NCCE. NPC, NUC, NBTE and NCCE should only for supervision and coordination of respective schools under their judications. This will reduce costs of accreditations and boost effectiveness and efficiency.

iv. Government at all levels and patriotic citizens should invest greatly in Polytechnic sector for global best standards and technology hubs in Nigeria.

v. Government should implement MOU between Professional Courses with expertise private sector organisations to professionalized students' practical and technical skills.

vi. Regular academic audits and reforms of the polytechnic sector for benchmark global best practices.

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