

ETHICS AND INTEGRITY OF QA OFFICERS AND AUDITORS

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Effect of Changing Landscape in Higher Education



OUTCOMES

At the end of this module participants will be able to:

- a. Improve their performance as a quality assurance auditor.
- b. Project a good image for InQKA as a professional body conducting academic audits.

PRESENTATION OUTLINE

- ❖ INTRODUCTION
- ❖ APLOMB AND DECORUM
- ❖ ETHICS
- ❖ CONCLUDING REMARKS

INTRODUCTION

Evaluators for academic audits need a set of rules to provide assurance to those being evaluated **that due diligent has been exercised with fairness and accuracy.**

There is a tendency for those being evaluated to lower their level or status below that of the evaluators, possibly out of “fear” or as a courtesy. Evaluators **should not take advantage to demand respect and obedience.**

The relationship should be as **cordial but with earnestness or seriousness.**

INTRODUCTION

An academic audit is a **peer assessment process** and thus being collegial is demanded.

The rules that govern evaluators are usually **common sense** though at times has to be laid down clearly as a reminder.

Work and life experiences may allow accumulation of both good and bad behaviours/attitudes but evaluators are **expected to be able to exert control on undesirable traits and exude exemplary characters.**

INTRODUCTION

Characteristics of an Academic/Institutional Auditor (Panel)

- appropriately qualified
 - knowledgeable
 - experienced
 - trained
 - independent
 - free from superiority complex
- Has been on the “receiving end”:**
- **Responsible for developing and managing the program**
 - **Responsible for the SAR and obtained accreditation for a program**

InQKA should maintain a **Register** of “certified” academic auditors.

This Register is “**dynamic**” and is reviewed on an annual basis.

Only “**performing**” auditors will remain in the Register.

A set of **criteria** defining “performing auditors” needs to be established.

PRESENTATION OUTLINE

- ❖ INTRODUCTION
- ❖ APLOMB AND DECORUM
- ❖ ETHICS
- ❖ CONCLUDING REMARKS

APLOMB AND DECORUM

APLOMB.....

assurance, self confidence, composure, cool, style, ease and poise...

DECORUM.....

good manners, good behaviour, modesty, politeness, respectability, correctness, etiquette and protocol.

APLOMB AND DECORUM

Evaluators are expected to be full of composure and well mannered in undertaking the accreditation exercise.

There should not be at any point of time during the accreditation visit that behaviours such as outburst, disrespectful and making degrading remarks be exhibited.

Professionalism as opposed to unpreparedness should govern all evaluators.

APLOMB AND DECORUM

Aplomb and Decorum of an academic auditor

PRESENTATION OUTLINE

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ETHICS: THE PRINCIPLES

Although ethics varies from country to country, depending on level of development, tradition and culture, some ethical elements are common to all.

{ **CODE of ETHICS...** }

 **The Institute of Internal Auditors**



**UNIVERSITY OF NAIROBI
INTERNAL AUDIT DEPARTMENT**

INTOSAI

International Organisation of Supreme Audit Institutions

Code of Ethics

ETHICS: THE PRINCIPLES

PRINCIPLES

Internal auditors are expected to apply and uphold the following principles:

- ***Integrity***

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.

- ***Objectivity***

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

ETHICS: THE PRINCIPLES

PRINCIPLES

Internal auditors are expected to apply and uphold the following principles:

- ***Confidentiality***

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

- ***Competency***

Internal auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

ETHICS: THE CONDUCT

RULES OF CONDUCT - *Integrity*

Internal Auditors:

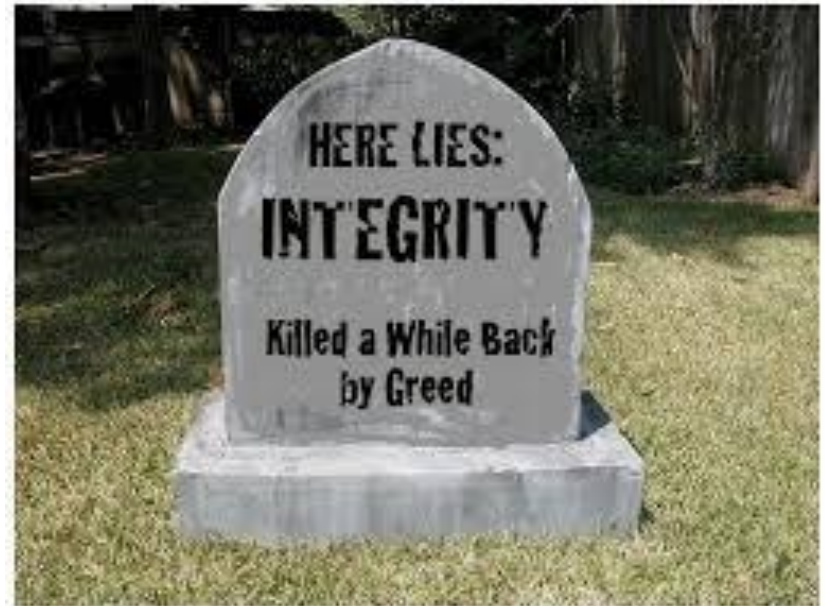
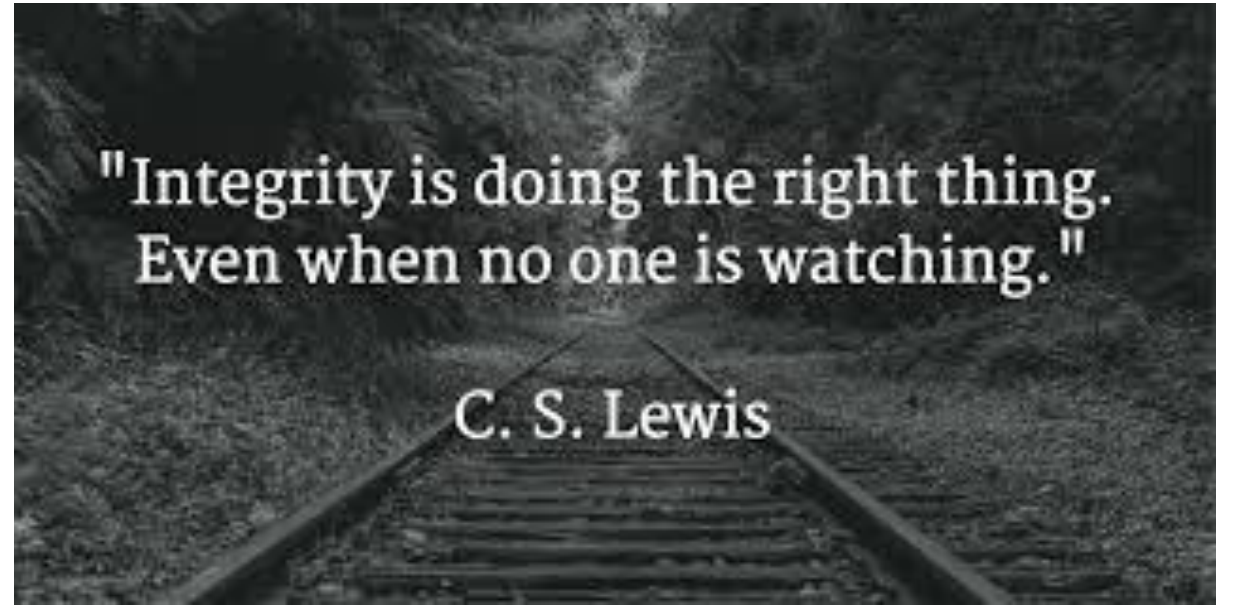
- 1.1. Shall perform their work with honesty, diligence, and responsibility.
- 1.2. Shall observe the law and make disclosures expected by the law and the profession.
- 1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

Were auditors made to sign declaration on Conflict of Interest?





#LiveFree



ETHICS: THE CONDUCT

RULES OF CONDUCT - *Objectivity*

Internal Auditors:

2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.

2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.

2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

The report must be true and fair...BUT TO WHOM?

ETHICS: THE CONDUCT

RULES OF CONDUCT - *Confidentiality*

Internal Auditors:

3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.

3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

Were auditors made to sign a Non-Disclosure Agreement and briefed on the Whistle Blower Protection Act & the Personal Data Protection Act

ETHICS: THE CONDUCT

RULES OF CONDUCT - *Competency*

Internal Auditors:

4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.

4.2. Shall perform internal audit services in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.

- *Competency* (knowledge & Skills)
- *Complacency* (attitude)
- *Honesty* (moral & trustworthiness)

PRESENTATION OUTLINE

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CONCLUDING REMARKS

UiTM will move forward when a **highly ethical auditor** focus on **excellence orientation** in the following context:

- Important and significant standards stipulated in COPPA/COPIA.
- Depth, impact and further improvement of quality in the institutions.
- Institutional sustainability through culture changes and responsive to future challenges.
- Maintaining quality thus achieving exemplary standards.

CONCLUDING REMARKS

Evaluators are susceptible to commit mistakes; however, equipped with the right knowledge on best behaviour or conduct, evaluators can soar to exhibit excellent qualities when delivering their evaluation.

Knowledge must be accompanied with practise, and practise makes perfect.

CORE VALUES DEFINE:

- *Who you **are***
- *What you **stand** for*
- *What you **won't** stand for*






Isn't it funny how day by day
nothing changes, but when you
look back, everything is different...

C. S. Lewis

quote fancy

A photograph of a tree trunk and tall grasses in a field, with a quote overlaid in white text. The background is a soft-focus landscape with a tree trunk on the right and tall grasses in the foreground. The text is centered and reads:

The best time to plant a tree was 20 years ago. The second best time is now.

Terimakasih!

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"...ku sempurnakan seikhlas hati..."

Criteria for Performance

Thorough in checking the documents.

Keep notes on perceived Strengths & Weaknesses.

Have methods to verify Strength & Weaknesses.

Able to summarise findings and convey to host in a clear and professional manner – the Exit Report.

Does not attract comments or complains from hosts that reflects unethical or un- professional behaviour.

Prepare a good report with clear and justified recommendations within the stipulated time.



HARD WORK

The best insurance policy for tomorrow is to make the most productive use of today.

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APLOMB AND DECORUM

Dangers of Unethical Behaviour

- Undermines the relationships between officers.
- Affects the decision making processes.
- Jeopardizes institutional efficiency.
- Usually has negative financial consequences for the Institutional budget.
- Reduces public confidence in the institutions
- Poses a threat to the legality of actions and decisions of Institutions.
- May lead to fraud and corruption.

APLOMB AND DECORUM

Appearance

Accreditation is an official function and as such evaluators are expected to dress formally. The way we dress portrays that the occasion is serious, and that the evaluators are there not for a social reason but to conduct **a fair and accurate** assessment.



"Auditor's here."

Gracious

It is imperative that evaluators do not exhibit “over-friendly” gestures, making statements such as “these were my students” or “how’s the wife and family?” Accreditation is an official function and there is the need to create an atmosphere of seriousness where **impartiality must not only be practiced but also be seen.**



Polite

There is a need to always think of what information is being sought. If the evaluator wants to find out how the learning process takes place, he/she must focus on identifying the extent of the learning process (delivery mode) and not leading to character assassination.

Composure

One must be able to read the situation and adjust accordingly. Being composed means **able to communicate effectively at all situations, regardless of who the audience are.**

Industrious

Prior preparation in the form of identifying gaps from the submitted self assessment report is important. With the limited time available for the accreditation visit, the **prior preparation is highly essential** and it also calls for being meticulous. Every single minute available at the accreditation visit must be filled with efforts **to investigate or determine compliance and performing advisory role.**

Inquisitive

Asking the staff to explain through using words like “how”, “what” and “why” would encourage them to open up, rather than direct questions, such as, “Have you done this?” or “Is this your work scope?”, where the answer would normally be a single word of “yes” or “no”.

Be prepared to **ask the right question to the right person**. Evaluators must be clear and concise in formulating the questions a clear voice but not in an interrogative or aggressive manner. Facial expression of lost or uncertainty on the part of those being questioned should lead evaluators to **rephrase the question for clarity**.

Equality

Place the staff or student at the same level during the meeting. Make them feel the importance of their contribution or participation to the programme or institution. This would surely make them convey the true situations or conditions of the programme/institution.

Give assurance that anonymity will be maintained but tell them that the issues brought forward would be highlighted to the management. However, evaluators must be able to distinguish between responses from disgruntled and destructive staff to that with constructive views.

Analytical

Accreditation is not a fault finding exercise. No institution/programme would be without shortcomings. However, evaluators must determine how serious are the shortcomings and whether they could be clustered together and deemed as major or isolated and minor. Only with **analytical approach from the triangulation process** that one can be fair in arriving at the conclusion.



Nitpickers

Nitpickers are those evaluators that raise insignificant issues (thesis format; font sizes) and highlight them and yet these do not influence the overall quality of the programme.

The act of following through on an issue (e.g., depth of assessment) is not nitpicking. It is an act of triangulation (moderation process, course files, other academic staff) before ascertaining the extent of the shortcoming. That is an act of being thorough and fair before concluding on the seriousness of an issue.

Unprepared

Unprepared evaluators tend to depend on information provided by the institution on the day of visit and would **not be able to focus on the real issue**. Sometimes evaluators question on the information that has been furnished in the self assessment report, which indicate that they may not have read the report.

It is the task of evaluators to be able to **triangulate evidences** submitted in the self-assessment report and those made available at the visit to resolve any issues identified.

Demeaning and cynical

The act of demeaning officials, academic staffs or students must be strictly avoided.

Statements offending the institution such as, “the programme is only attracting below par students” should not be used. Instead, evaluators could say “the programme designed does not fit with the capability of the students enrolled. Another example... “you have written an extremely good report such that we cannot make any sense of it”. These will not create a collegial environment nor facilitate the accreditation process.

The evaluator should not brag on his own university life experience.

Body language

The body language is equally important, as any signs of disrespect shown by the evaluators could create an atmosphere of tension that does not help both parties.

Making gestures such as deep sighing as a result of dissatisfaction should not be exhibited. The act of throwing files or documents on the table as a result of disappointment should not occur.



Irritant

The cordial relationship between the institution and evaluators should also be extended to between evaluators. Disrespectful or disregarding attitude among evaluators during the accreditation visit creates distrust and breakdown in the teamwork.

The “I know all and you keep quiet” attitude is unbecoming of evaluators and against the spirit of “helping” one another to excel in their work.

Similarly, being respectful and letting the staff or student complete their answers should be practised.

Patient

Patience is a virtue. Sometimes evaluators become impatient at the request of information, throwing sarcastic remarks on the late or suspicious document retrieved.

Being patient with fellow colleague is also sought for. Tolerance is needed to ensure the evaluation team can function effectively.



"It went pretty well. The auditor took one look at my files and retired!"


Honesty

Evaluators may try to massage the information obtained in order to fit in with the earlier drawn conclusion. This may or may not benefit the institution/programme.

If a person from the institution happens to have differences with the respective evaluator, the onus is upon the evaluator not to be involved with the person but instead get a colleague to pursue on the matter. It is also an issue of conflict of interest.

HONESTY
IS AN EXPENSIVE GIFT
DON'T EXPECT IT FROM
CHEAP PEOPLE

Funny Pictures on www.LeFunny.net



Being **honest** may not get you a lot of friends but it'll **always** get you the **right** ones.

– John Lennon

AZ QUOTES

Receiving gifts/asking for favour

Institutions usually feel obliged to present some mementoes to evaluators at the end of the visit with reason that it is customary as a sign of respect or of being appreciative (Asian/Malaysian culture).

Accreditation exercise is an official function **involving decision on accreditation** - it is not a social visit.

The institution **should NOT** provide any form of gifts to evaluators and evaluators should politely decline the gifts.

Evaluators should not request for assistance for **personal reasons**. For example, provide transport for sightseeing/visiting relatives before or after the accreditation visit.

Unreasonable demand

Demands for the provision of facilities such as accommodation/ meeting place or else “threaten” that the accreditation report could not be completed, tantamount to placing the establishment under ransom. Reasonable requests are acceptable but not placing the establishment on a tight spot.

Impartial

Sometimes friendship may blind judgement in the evaluation process. Evaluators become uneasy to conduct the evaluation exercises or anxious to please for afraid of offending or souring the established closeness. If that would be the situation, evaluators must shy away from volunteering for the job.

Conflict of interest

Conflict of interest may come in many ways. Evaluators must be able to assess the situation as to whether there is a conflict that may result in a favourable or unfavourable decision. An evaluator may refrain or disqualify himself from participating in the meeting session in the presence of the person that may induce the conflict.

Clear conflict such as having spouse, child or close relative studying at the institution of concern; involvement as an external examiner, adviser or part-time lecturer at the institution; having disputes, dissatisfaction or poor perception with the institution should be avoided.

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