



External Audit as an Albatross to the Nigerian University System

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Abstract

The National Universities Commission (NUC) is an agency of the Federal Government for external quality audit process in Nigeria. This agency utilizes the Basic Minimum Academic Standard Document to rank Nigerian universities through accreditation. Despite its quality assurance procedure, the quality of university education has been on steady decline. The university community has been critical of the role operations of this body. Therefore, the paper examined the activities of NUC and academia's perception of its external audit functions. In addition, the paper identified resentment by the academia towards this Agency as including infringement on institutional autonomy, perception of adequate funding as antidote to poor quality as against accreditation, ethical problems associated with accreditation, engendering of compliance culture and lack of capacity by a single agency for effective supervision of about 250 universities in Nigeria. The paper recommended systemic and institutional transformation as prerequisite for sustainable audit in the Nigerian university system.

Keywords: National Universities Commission, Quality, Nigerian University System, Accreditation, Audit

Introduction

The stock of highly educated individuals produced by higher education plays a significant role in the sustainable development of any nation. Therefore, quality is a major source of concern in Higher Education circles both locally and internationally. Nigerian universities are established by statutes from which they derive powers to perform their statutory functions. These statutes spelt out the functions of the various organs with high premium on quality assurance. The internal mechanisms for high quality include the statutory obligations of the senate on academic matters and that of the council on policy issues. Also complementing the internal mechanisms are the audit functions of the National Universities Commission (NUC) which came into existence in 1962.

Concern for quality emanates from the keen interest of government on the quality of university education due to the following: return on public investment in education compared with expenditure in other sectors of the economy; the perception about roles of education and training as essential to economic recovery, the observations that the institutions responsible for education have not lived up to expectations to meet societal demands; and the advocacy for reduction in education costs while educational institutions be made more accountable.

Therefore, assessment of institutions through benchmarking is an instrument designed to make educational institutions more responsive to government as funders as well as other stakeholders. The NUC which hitherto was an advisory body to the Federal Government on the coordinated development of university education in Nigeria, has now acquired the status of a regulatory agency saddled with external audit functions in Nigerian universities. Shore & Wright (2015) observed that the use of indicators, measurements and rankings have become increasingly pervasive, both as instruments in the internal management of organizations and in the external representations of their quality, efficiency, and accountability to the wider public.

According to Okojie (2010), the mandate of the NUC has been expanded to include the following:

- Approval of courses and programmes
- Determination and maintenance of Minimum Academic Standards
- Monitoring of Universities
- Accreditation of academic programmes, and
- Provision of guidelines and processing of applications for the establishment of private universities.

The NUC performs its audit functions using Minimum Academic Standard (MAS) as benchmark to rank academic programmes in Nigerian universities as follows: full



accreditation, interim accreditation and denied accreditation status. Programmes with full accreditation usually last for five or six years; those under interim accreditation status are allowed to run for two years to make up for rectification of minor deficiencies while denied accreditation status implies the suspension of such programmes.

Despite the existence of both internal and external mechanisms for quality assurance in the Nigerian University System, prevailing situation presents a gloomy picture. For instance, Dada, Wunti and Martin, (2017), observed the growing concerns by stakeholders, parents, employers, national and international communities that university graduates in Nigeria are poorly prepared for the world of work. The Webometric ranking of Nigerian universities is very poor. For instance, from the current Webometric ranking of universities in 2022, not a single university in Nigeria was listed among the world's top 1000 universities. The premier university in Nigeria, that is, the University of Ibadan occupied 1231 position in 2021 Webometric ranking, (www.webometrics.info).

Prior to the involvement of the NUC in external audit functions, Nigerian universities served as the hub of university education in the West African sub region. This implies that Nigerian universities had acquired and retained national and international recognition for 74 years. This is bearing in mind that pioneer University College of Ibadan was established in 1948 while other first-generation universities were established in 1962. This implies that before the involvement of the NUC in external audit in 1990, Nigeria universities were noted for high quality. There is a growing resentment in the Nigerian university system that the external quality audit by the NUC has impaired rather than improve quality of university education. This paper seeks to examine the approach to quality audit of the NUC; the perception of academia on NUC's audit functions; ethical problems on audit as well as global trend on audit culture.

The purpose of this paper is to examine the approach to external audit by the NUC, criticisms against the NUC, constraints to quality in the Nigerian universities, ethical problems in external audit as well as the demerits of over-emphasis on external audit as a tool for enhancing quality in the universities.

Audit Culture in Nigerian Universities

According to Shore and Wright (2015), a new language of accountability has come to dominate organisations. Audit and performance indicators have been combined with new clusters of words such as "quality", "efficiency", "effectiveness", "value for money", and transparency. Fadokun (2006) observed that the objectives of accreditation in the Nigerian University System can be classified into three, namely; i) to ensure that at least the provision of the Minimum Academic Standard (MAS) documents are attained, maintained and enhanced; ii) to ensure employers of labour and other members of the community that Nigerian graduates of all academic programmes have attained acceptable level of competence in the areas of specialization and iii) to certify to

the international community that the programmes offered in Nigerian universities are adequate for employment and further studies.

However, Ibijola (2015) indicated that despite NUC's recognition of quality assurance as a key component of successful internationalization mechanism for building institutional reputation in a competitive local and global arena and necessary foundation for consumer protection, most stakeholders in university education observed that the NUC is finding it difficult to achieve all these. Subsequently, accreditation exercise of the NUC has been subjected to serious criticisms with accusations of absence, utter disregard, and outright failure in its performance of oversight functions in the Nigerian University System. Adeoti (2015) opined that with the promulgation of the Decree No 1 of 1974, universities in the country lost their financial autonomy to hitherto reticent NUC; while the Decree establishing the NUC as a buffer body between government and universities has impaired financial freedom and unhindered access to the seat of power. Altbach (2005) observed that universities worldwide have long claimed special privilege of autonomy, academic freedom, and support of society precisely because of their devotion to public good and other reputation for probity. This social prestige enjoyed for long by the universities is because of their commitment and if universities lose their standing in the society as special institution they will suffer unparalleled damage.

The Academic Staff Union of Universities (ASUU), which is the umbrella body for academic staff in public universities in Nigeria has been very consistent in its agitations for improvement of university education based on the following observations:

- that steady decay of universities emanates from under funding, steady subversion of the powers of the University Senate by successive government since the 1980s,
- failure of the controllers of the Universities to defend the powers of Senate and the integrity of the universities,
- review of the NUC (2004) Act to tackle proliferation of universities,
- establishment of Visitation Panel by the Federal Government to examine the present roles of the NUC.
- Assessment of the financial, accountability and administration of the NUC which has played such an extensive role in the university system.

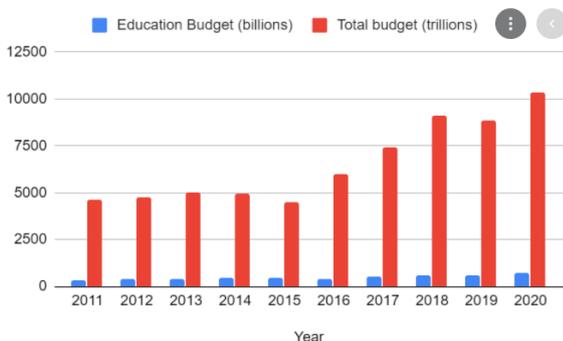
The relationship between academia and the NUC has not been that cordial. This is premised on the perception of ASUU that the NUC audit function has constrained quality of university education in Nigeria. Dada, Oluremi and Kolade (2011) observed that the academic staff in Nigeria University perceive the role of NUC as infringement on university autonomy and a steady subversion of the powers of university Senate. The NUC has also been described by Dada (2016) as ineffective in its external audit function. Banji (2010)

observes that the monitoring role of NUC is more of production and outcome information which has not substantially improved the Nigerian University System. Danda, Wunti and Martin (2016), opined that this situation does not support management principles of cooperation for effective quality assurance of university education in Nigeria.

Most of the crisis between university unions and Federal government of Nigeria can be traced to monetary issues which revolve around inadequate funding of their institutions. Afolayan (2015) observed that currently, university education is underfunded, inadequate funding puts the university management under such strains hence they are incapacitated in providing essential services. Famurewa (2014) identified the problems of funding global economic recession which is ravaging the economy. Huge foreign and domestic debts, declining revenue from non-oil sector due to neglect, declining revenue from oil sector which the government highly depends upon, mismanagement of economic resources among other factors.

It is equally important to add that Nigerian universities have not been able to meet the 10% counterpart funding through Internally Generated Revenue, while the federal government has failed to allocate minimum 26% of its national budget to education as advised by UNESCO. Table 1 shows the annual budget allocated by the Federal government from 2009-2021.

Table 4: Annual Budgetary Allocation to Education in Nigeria (2009-2021)



Source: Author, 2022

The ASUU has been agitating for adequate funding of universities in addition to request for full autonomy to the Nigerian University System. This agitation by ASUU has led to incessant strikes with attendant deleterious influence on the quality of university education. For instance in 2023, the ASUU embarked on strike action on February 14 and it was called off in October of that year. It is instructive to note that although the strike action was called off, the fundamental causes of that strike action have not been resolved.



Figure 1 illustrates the period and dates of ASUU strikes in the Nigerian universities.

This is glaring evidence that without adequate funding and institutional autonomy, quality of education cannot be improved through external audit function of the NUC. Altbach (2005) observed that universities worldwide have long claimed special privilege of autonomy, academic freedom and support of society precisely because of their devotion to public good and other reputation for probity. This social prestige enjoyed for long by the universities is as a result of their commitment and if universities lose their standing in society as special institutions they will suffer unparalleled damage..

With the current approach to external audit in Nigerian universities, it is doubtful if a one-shot audit by the NUC every five years for matured academic programmes and every three years on academic programmes with interim accreditation status can lead to improvement in the quality of university education. In addition, it is unlikely that the NUC as the only agency of government for monitoring of universities can effectively monitor over 250 universities in Nigeria and the figure keep on increasing.

Other suggestions indicate that accreditation of degrees and academic programmes should be left to professional bodies empowered to regulate professional education and training or chartered learned societies and associations or to a Universities Accreditation Committee specifically constituted by the Universities themselves for the purpose of accreditation. Ade-Ajayi (2001) advocated the establishment of National Commission on Higher Education (NCHE) with qualifications laid down for membership to consist of only those with the requisite knowledge and reputation as educators and university people who have something to contribute to the more efficient and productive management of the universities. Despite the obvious challenges in the Nigerian universities, the ability of these universities to meet the requirements as stipulated in the Basic Minimum Academic Standard Document is a surprise. Thus, the next section of this paper will focus on ethical problems during external audit.

Ethical Problems associated with External Audit

In addition to criticisms of external quality audit by the NUC, evidence abounds that suggests lack of objectivity in Audit Report by the NUC. Ibijola (2014) accused the NUC of perpetrating fraud during accreditation. For instance, a situation where the Department of Microbiology, is granted full accreditation in three different universities with 26 microscopes available for practical class of 150 students in ratio (1:6), 10 microscopes to 220 students (1:22) and four microscopes to a class of 100 students (1:25) respectively raises issues of objectivity. Okwuofu and Aminu (2013) reported that the ASUU claimed that the NUC accreditation exercise, which gave a “controversial” clean bill of health to most universities in the country, were the result of what is called unethical accreditation exercises as the NUC was alleged of regulating quantity instead of ensuring quality delivery.

In the area of academic staff requirement, public universities in Nigeria suffer from inadequate quantity and quality. Quantity relates to the number of academic staff in the system while quality refers to structural imbalance in the distribution of academic staff. Except for first and second generation universities, most universities cannot meet the staff requirements stipulated in the Basic Minimum Academic Standard (BMAS) Documents. To substantially comply with NUC’s guidelines on staff requirement, some universities employ ‘situational staff’. These are academic staff on the payroll of other universities but employed as mercenaries for accreditation purposes only. Files are opened on their behalf with letters of appointment backdated but not handed over to them. This is a ploy to avoid litigation. There was a case of a university where academic staff were promoted to meet the NUC requirements on staff mix, attempts at reversal to their previous positions after the exercise was opposed.

To comply with BMAS requirements on physical facilities in various departments during external audit, physical facilities are shared on rotational basis. Once a particular department is assessed, another department moves in overnight and perfectly displays the billboard and door labels indicating names of department and that of faculty staff. In the case of the university libraries, the NUC stipulated a 10% allocation of the university budget in addition to stipulated minimum standard as it relates to space and the available books and journals. The United Nations Educational Scientific and Cultural Organization (UNESCO) expects a library to acquire at least 10, 000 books and journals annually. It also expects university libraries to provide seating facilities for at least 25% of the population of the university community. In reality, except in the first generation and second-generation universities, it is rare for most institutions to meet these requirements. What most universities do is to borrow current journals and books from academic staff and other institutions to meet the requirements. It is also common for the management to release funds to purchase journals and books during the visit by the NUC.

In most Nigerian universities, departments are not adequately funded, and when fund is made available, it is usually inadequate and irregular. In order to circumvent the NUC requirements, the Bursary Unit presents each Department with a template showing cash flow for the fund that never was. In extreme cases, heads of departments solicit for financial assistance from staff and students to comply essentially with NUC requirements. The period of external audit is usually a tense moment for heads of departments as denied accreditation of any programme is attributed to their incompetence.

During external audit, the accreditation team is expected to interact with students. In preparation for this exercise, only brilliant students specially prepared for are allowed to meet the NUC team. Monetary inducement during external audits is a norm in most universities. Thus, quality audit in Nigerian universities is highly compromised and lacks objectivity. It has become a routine exercise and jamboree that serves no useful purpose in improving the quality of university education.

Influence of audit culture

Review of literature indicates that audit function in universities, if not properly conducted, could be counterproductive. This is premised on the tendency for audit function to change the values, priorities, and practices of institutions in such a way as to lead to compliance culture. In addition, it could allow institutions under audit to paper over cracked walls; a development that calls to question the objectivity of audit reports on these universities. Woodhouse and Carmichael (2005) indicate that the systematic external quality audit process may engender conformity and conservatism because the approval criteria may carry official sanctions based on what is known to “work” and the assessors draw on their own experience.

Foley and Goldstein (2012) remarked that a British Academy Policy Centre report warned of the perverse effects of using aggregated measures and rankings punitively to name and shame rather than developmentally to internally diagnose and remedy problems. Shaw and Wright (2015) opined that audit and performance indicators may be part of the problems rather than the solutions: their aim may be organizational transparency, but they end up being opaque; indicator become targets as institutions are reshaped according to the criteria and methods used to measure them; and organizations and people are transformed into auditable entities that focus their energy and doing what counts. Power (2007) observed that the effect of audit procedure is that organizations reshape their operations and values around what is measured. Equally importantly, individuals are interpolated as auditees whose behaviour is expected.

The negative influence of audit, if not properly managed is summarized by Wright (2014) thus: When the international standing of universities is turned into a performance indicator and that indicator is used to allocate funding, this simple mechanism has effects across three scales: the whole sector is reorganized in pursuit of competitive advantage, each

organization is repurposed around the target and incentives; and every individual is impelled to concentrate on what counts.

The new realities facing universities education in Nigeria implies that many traditional ways of managing universities are becoming less relevant. A lackadaisical approach with a notion that all the components of the university system will function optimally and serve everyone's needs is unlikely. Therefore, systemic, and institutional transformation that ensures system-wide coordination is clearly needed. The overbearing influence of the NUC that favours centralized control is not the answer. All those factors that enhanced quality of university education before the inception of the NUC must be incorporated into a new framework for quality audit in the Nigerian university system.

Conclusion and Recommendations

The historical perspectives on Nigerian universities indicate that their statutes place high premium on quality. Subsequent transformation of the NUC from an advisory body to a regulatory agency is perceived in the academia as an infringement on institutional autonomy considered as sacred. This has become a source of acrimony between the NUC and the Nigerian University System. In addition, NUC appears to lack the capacity to ensure a high standard of university education through its archaic procedure for quality audit. This approach ensures quality compliance instead of quality assurance. While audit function is considered a desirable vehicle for efficient service delivery in the university system, necessary steps are required to ensure it does not derail the vision and mission of universities. Based on the review of audit culture in Nigerian university system, the following recommendations are made:

1. The National University Commission must be evaluated on its audit functions.
2. The NUC must be scrapped and replaced with the quality assurance agencies established through cooperation among the Universities.
3. Private organizations must be licensed as audit agencies.
4. Nigerian University System must be adequately funded to enhance the performance of its statutory functions.

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