



# TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY

**Determinants of Implementation of Quality Audit Recommendations in TVET Institutions**

**2021- 2022**

## **Abstract**

The main objective of this study was to investigate the determinants of implementation of quality audit recommendations in Technical and Vocational Education and Training (TVET) institutions in Kenya. The specific objectives of the study were to; investigate the effect of the nature of quality audit recommendations on its implementation, determine the effect of audit follow up on implementation of quality audit recommendations, determine the effect of management commitment on implementation of quality audit recommendations determine the effect of staff competencies on implementation of quality audit recommendations and investigate the effect of trainer competence on implementation of audit recommendations. The study adopted both qualitative and quantitative research designs. The target population was accredited TVET institutions which had been audited for quality in the previous four financial years (2018/2019 to 2021/2022). A census was used for the National Polytechnics (NPs) while stratified and simple random sampling was employed to identify the Technical and Vocational Colleges (TVCs) and Vocational Training Centres (VTCs) that were considered for this study. A sample size of 202 institutions that represented 22.57% of the 895 institutions that had been audited was used for this study. Data collected using a questionnaire was edited, coded and checked for quality, accuracy and completeness. Data was then analyzed using Statistical Package for Social Scientists (SPSS) software which provided descriptive output. Binary logistic regression analysis was also used to determine how the predictor variables (nature of audit recommendations, audit follow-up, management commitment, staff competences) could explain the dependent variable (implementation of audit findings). The results from this study showed that non-compliance in physical facilities reported the highest proportion in all the categories of TVET institutions, followed by human resources. The non-compliance issues that were cited in physical facilities included inadequate theory rooms, lack of/ inadequate workshops and laboratories.

**Keywords:** Audit recommendations, Management commitment, staff competences, Implementation of audit findings.

## Table of Contents

Abstract .....	ii
Acknowledgement .....	<b>Error! Bookmark not defined.</b>
List of Table .....	vii
List of Figures .....	viii
Chapter One: Introduction .....	1
1.1 Background information .....	1
1.2 Quality Audit in TVET institutions.....	2
1.3 TVET Quality Assurance/Audit Process.....	2
1.4 Statement of the Problem .....	3
1.5 Research Objectives .....	4
1.5.1 General Objective .....	4
1.5.2 Specific Objectives .....	4
1.6 Research Hypotheses .....	4
1.7 Significance of the study.....	5
1.8 Scope of the Study .....	5
Chapter Two: Literature Review .....	6
2.1 Quality Audit .....	6
2.2 Conceptual Framework .....	7
Chapter Three: Research Methodology .....	8
3.1 Research Design and Target Population .....	8
3.2 Sampling Technique and Sample Size .....	8
3.3 Data Collection Instruments and procedure .....	8

3.4	Data Analysis .....	8
Chapter Four: Results and Discussions.....		9
4.1	Response Rate .....	9
4.2	Demographic Characteristics of Respondents .....	9
4.2.1	Gender Distribution of Respondents.....	9
4.2.2	Education Level of Respondents .....	10
4.2.3	Education Level of Administrators.....	10
4.2.4	Training Experience of Respondents .....	11
4.2.5	Knowledge on the Role of TVETA in Strengthening Quality of TVET Institutions 12	
4.2.6	Knowledge of the TVET Quality Assurance Framework.....	13
4.2.7	Major Areas of Non-compliance .....	14
4.2.8	Causes of Non-compliance Issues in the TVET Institutions .....	15
4.3	Implementation of Audit Recommendations .....	15
4.3.1	Internal Quality Assurance Committee.....	15
4.3.2	Preparation of Action Plans for all Audit Findings .....	16
4.3.3	Implementation of audit recommendations as per the action plan .....	18
4.3.4	Extent to which audit recommendations are implemented .....	18
4.4	Effect of nature of quality audit recommendations on their implementation .....	19
4.4.1	Effect of nature of quality audit recommendations on their implementation in NPs 19	
4.4.2:	Nature of quality audit recommendations on their implementation in TVCs.....	20
4.4.3:	Nature of quality audit recommendations affects their implementation in VTCs .....	22
4.5	Effect of audit follow-up on the implementation of quality audit recommendations ....	24

4.4.1	Effect of audit follow-up on implementation of quality audit recommendations in NPs	24
4.4.2	Effect of audit follow-up on the implementation of quality audit recommendations in TVCs	25
4.4.3	Effect of audit follow-up on the implementation of quality audit recommendations in VTCs	26
4.5	Effect of institutional leadership on implementation of quality audit recommendations in TVET institutions in Kenya	28
4.5.1	Effect of institutional leadership on implementation of quality audit recommendations in NPs	28
4.5.2	Effect of institutional leadership on implementation of quality audit recommendations in TVCs	29
4.5.3	Effect of institutional leadership on implementation of quality audit recommendations in VTCs	31
4.6	Determine the effect of staff competencies on implementation of quality audit recommendations in TVET institutions in Kenya	33
4.6.1	Effect of staff competencies on implementation of quality audit recommendations in NP	33
4.6.2	Effect of staff competencies on implementation of quality audit recommendations in TVCs	34
4.6.3	Effect of staff competencies on implementation of quality audit recommendations in VTCs	35
4.7	Determine the effect of financial resources on implementation of quality audit recommendations	36
4.7.1	Effect of financial resources on implementation of quality audit recommendations in NPs	36
4.7.2	Effect of financial resources on implementation of quality audit recommendations in TVCs	36
4.7.3	Effect of financial resources on implementation of quality audit recommendations in VTCs	37

4.8 Binary Logistic Regression.....	38
Chapter 5: Conclusions and Recommendations .....	40
5.1 Introduction.....	40
5.2 Conclusions.....	40
5.2 Recommendations.....	41
References.....	42
Appendices.....	<b>Error! Bookmark not defined.</b>
Appendix 1: Questionnaire .....	44

## List of Tables

**Table 1:** Response Rate

**Table 2:** Gender Distribution of Respondents

**Table 3:** Nature of quality audit recommendations in NPs

**Table 4:** Nature of quality audit recommendations in TVCs

**Table 5:** Nature of quality audit recommendations in VTCs

**Table 6:** Effect of audit follow-up on implementation of quality audit recommendations in NPs

**Table 7:** Effect of audit follow-up on implementation of quality audit recommendations in TVCs

**Table 8:** Effect of audit follow-up on implementation of quality audit recommendations in VTCs

**Table 9:** Effect of institutional leadership on implementation of audit recommendations in NPs

**Table 10:** Effect of institutional leadership on implementation of audit recommendations in TVCs

**Table 11:** Effect of institutional leadership on implementation of audit recommendations in VTCs

**Table 12:** Effect of staff competencies on implementation of quality audit recommendations in NPs

**Table 13:** Effect of staff competencies on implementation of quality audit recommendations in TVCs

**Table 14:** Effect of staff competencies on implementation of quality audit recommendations in VTCs

**Table 15:** Effect of financial resources on implementation of quality audit recommendations in NPs

**Table 16:** Effect of financial resources on implementation of quality audit recommendations in TVCs

**Table 17:** Effect of financial resources on implementation of quality audit recommendations in VTCs

**Table 18:** Binary Logistic Regression results

## **List of Figures**

**Figure 1:** TVET Quality Assurance Procedure

**Figure 2:** Conceptual Framework

**Figure 3:** Education level of Respondents

**Figure 4:** Education Level of Administrators

**Figure 5:** Training experience of respondents

**Figure 6:** Respondents Knowledge on role of TVETA in strengthening quality of training

**Figure 7:** Respondents Knowledge of TVET quality assurance framework

**Figure 8:** Major areas of non-compliance

**Figure 9:** Establishment of Institutional Internal Quality Assurance Committee

**Figure 10:** Preparation of action plan for audit findings

**Figure 11:** Implementation of audit recommendations according to action plan

**Figure 12:** Extent of implementation of audit recommendations



## **List of Acronyms**

CoG:	Council of Governors
CS:	Cabinet Secretary
IIA:	Institute of Internal Auditors
NPs:	National Polytechnics
QA:	Quality Audit
QMS:	Quality Management System
SDG:	Sustainable Development Goals
TVCs:	Technical and Vocational Colleges
TVET:	Technical and Vocational Education and Training
TVETA:	Technical and Vocational Education and Training Authority
VTCs:	Vocational Training Centres

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background information

Goal Number 4 of the Sustainable Development Goals (SDGs) puts emphasis on Quality Education. Continual improvement of quality is one of the main objectives of the TVET system. Other main objectives include increasing the attractiveness of education, training, and promoting mobility among technical and vocational students. With the increasing mobility of the regional workforce, the demand for mutual recognition of qualifications through sound accreditation frameworks is expected to increase. To achieve this, it is necessary to ensure strong foundations of TVET excellence and quality assurance through Quality Management System (QMS) and accreditation processes.

The Technical and Vocational Education and Training Authority is a state corporation established under the TVET Act No. 29 of 2013 to regulate and coordinate TVET in Kenya through licensing, registration and accreditation of programs, institutions and trainers. The mandates of TVET Authority as provided by the TVET Act No. 29 of 2013 includes *inter alia* assuring quality and relevance in programmes of training, undertaking regular monitoring, evaluation and inspection of training and institutions to ensure compliance with set standards and guidelines; ensuring the maintenance of standards, quality and relevance in all aspects of training, including training by or through open, distance and electronic learning.

Due to the vital role played by Quality Assurance in ensuring the commonality and consistency of knowledge and skills acquired by trainees and graduates in respective courses, TVETA established the department of compliance and enforcement to undertake periodic audits of the institutions. The rapid increase in enrolment in TVET institutions due to increased investment in the sub-sector and complaints from the labor market on mismatch of skills have intensified the demand for quality assurance mechanisms and agencies. Good frameworks for the quality assurance are crucial for building trust in graduate's qualifications as well as protecting academic standards and integrity. The quality assurance frameworks also provide underlying pillars for mutual regional and international recognition of qualifications by different countries (Global Education Monitoring Report 2021).

Before the enactment of the TVET Act, 2013, the regulation of the TVET subsector in Kenya was largely fragmented. The TVET Act, 2013 established a framework for regulating and harmonizing training in the country. Section 31(1) of the Act empowered the Authority to develop and implement training standards for continual maintenance and/or improvement of quality and relevance in all aspects of training within the national system. The Act require all institutions to establish internal quality assurance systems to continually improve training standards and ensure quality and relevance of training programmes. The Act also mandates TVET Authority to conduct periodic evaluation of each TVET institution for purposes of assessing and evaluating on a regular basis the quality of training offered by each particular institution. It is on this background that the

Authority conducts biennial audits in TVET institutions so as to give assurance to a wide range of stakeholders that the training offered is of quality. The audit is based on seven-point criteria that include: Institutional leadership; management and governance; Physical resources; Human resources; Training delivery; Programme evaluation; Trainee support, and Research, innovation and stakeholder cooperation (TVETA QMS Manual, 2018).

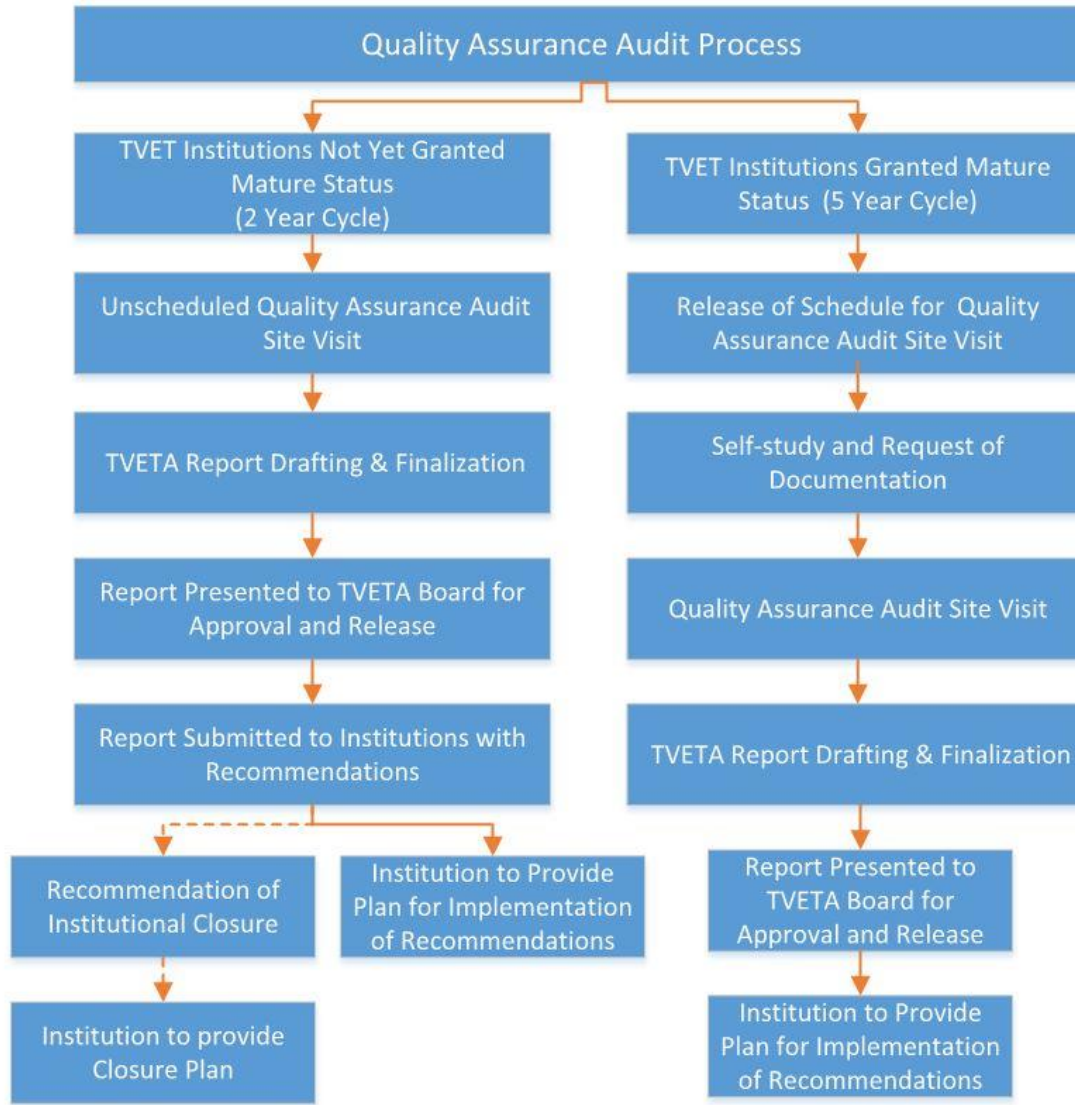
## **1.2 Quality Audit in TVET institutions**

The past few decades have been marked by increased interest in quality assurance in many academic institutions. Despite debates on quality education and training throughout the world, the concept of quality in its application to higher education has yielded inconclusive results (Asif, 2015). To assure stakeholders that TVET institutions are producing quality graduates, it is necessary to undertake regular audit inspections. The auditors' findings and recommendations provide critical input for good governance that can help institutions to mitigate the effects of identified weaknesses and deficiencies promptly and appropriately (IIA, 2012). According to the Institute of Internal Auditors (2012), the mandate of an auditor is to create incentives for change by providing new knowledge, comprehensive analysis, and well-founded recommendations for improvement. Recommendations in audit reports highlight actions that are expected to improve performance when implemented and address risks to successful outcomes. The appropriate and timely implementation of recommendations that have been agreed upon by entity management is, therefore, an essential part of realizing the full benefit of an audit (Abebe, 2018).

Various studies have established different frameworks in an attempt to explore the determinants of implementation of quality audit recommendations. Wadesango *et al.* (2017) identify financial constraints, staffing issues, complex issues, and non-feasible recommendations made by auditors as factors influencing the implementation of audit findings. A study by Abebe, (2018) identified inadequacy of competence, lack of top management support, monitoring, and follow-up as critical determinants of implementation of audit findings. The study borrowed from the existing models and examined the effects of the nature of quality audit recommendations, audit follow-up, management commitment, staff, and auditor competencies on implementing audit recommendations in TVET institutions in Kenya.

## **1.3 TVET Quality Assurance/Audit Process**

Quality assurance or audit of TVET institutions is a process of ensuring that the training delivery, assessment and qualifications meet the standards set by the regulatory body. Quality Assurance comprises procedures for ensuring that the institutions comply with specified standards and requirements such as learning management, training delivery, licensing and assessment (TVET Authority, 2021). The procedure followed by TVETA in quality audit of TVET institutions is summarized in figure 1;



**Figure 1: TVET Quality Assurance Procedure**

#### 1.4 Statement of the Problem

The Technical and Vocational Educational and Training Authority (TVETA) has been conducting periodic Quality Audit (QA) inspections in accredited TVET institutions since 2016 to ensure that all institutions maintain high standards of training in compliance with established standards. The Quality Audit reports are sent to the respective institutions to make improvements on the identified weak areas. Comprehensive QA reports are also shared with the Council of Governors (CoG) and the Cabinet Secretary (CS), Ministry of Education. Due to financial constraints, it has not been possible for the Authority to monitor the implementation of the recommendations as made in the QA reports. In a number of cases, subsequent quality audits have shown that some institutions have not been implementing the recommendations that had been recommended in previous quality audit inspections, implying that the weaknesses identified earlier were still persistent. Therefore,

recommendations were repeated showing that little or no action had been taken. Whereas some institutions are making significant progress in improving the standards of training through recruitment of qualified trainers and provision of appropriate training facilities, others have placed very little investment to improve the training standards. Concerns have therefore been raised on the implementation of quality findings in TVET institutions despite the enormous resources used for the audits. This study was to investigate the status and determinants of implementation of quality audit recommendations in TVET institutions in Kenya.

## **1.5 Research Objectives**

### **1.5.1 General Objective**

The general objective of the study was to investigate the determinants of implementation of quality audit recommendations in TVET institutions in Kenya.

### **1.5.2 Specific Objectives**

The specific objectives of the study were to:

- i. Establish the extent to which the nature of quality audit recommendations affects their implementation;
- ii. Determine the effect of audit follow-up on the implementation of quality audit recommendations in TVET institutions in Kenya;
- iii. Determine the effect of institutional leadership on implementation of quality audit recommendations in TVET institutions in Kenya;
- iv. Determine the effect of staff competencies on implementation of quality audit recommendations in TVET institutions in Kenya;
- v. Determine the effect of financial resources on implementation of quality audit recommendations.

## **1.6 Research Hypotheses**

The following research hypotheses were tested:

- i. There is no significant relationship between the nature of quality audit recommendations and implementation of audit recommendations in TVET institutions in Kenya;
- ii. There is no significant relationship between audit follow-up and implementation of quality audit recommendations in TVET institutions in Kenya;
- iii. There is no significant relationship between institutional leadership and implementation of quality audit recommendations in TVET institutions in Kenya;
- iv. There is no significant relationship between the staff competencies and implementation of quality audit recommendations in TVET institutions in Kenya;
- v. There is no significant relationship between financial resources and implementation of quality audit recommendations in TVET institutions in Kenya;

### **1.7 Significance of the study**

Recommendations in audit reports highlight actions that should be undertaken by the institutions to generally improve the quality of training and mitigate risks to both trainees and staff. According to Abebe (2018), the appropriate and timely implementation of recommendations that have been agreed by entity management is an important part of realizing the full benefit of an audit. Findings from this study will enable the Authority to understand the weak links in implementation of audit recommendations so that appropriate action can be taken to address the gaps. In addition, the study has contributed to the existing literature for other researchers to build on.

### **1.8 Scope of the Study**

This study investigated the determinants of implementation of audit recommendations in TVET institutions in Kenya. It particularly sought to establish the effect of the nature of audit recommendations, audit follow-up, institutional leadership, staff competencies, and financial resources on implementation of audit recommendations in TVET institutions. The study was confined to TVET institutions that have been quality audited in the last three financial years (2018/2019 to 2021/2022).

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Quality Audit**

According to TVETA Annual Comprehensive Quality Audit Reports, TVETA conducts regular quality audits in registered TVET Institutions using a standard tool that cover seven key areas of Leadership, Governance and Management; Physical Resources; Human Resources; Training delivery; Programmes evaluation; Trainee support; and Innovation, research and cooperation. The reports further indicated that various recommendations were made to the key players in TVET for implementation.

Auditors' findings and recommendations represent critical input to good governance that can lead organizations to remedy identified weaknesses and deficiencies promptly and appropriately (IIA, 2012) hence the implementation of the audit recommendations is the last point of the audit process that realizes the attainment of the audit objectives. The Institute of Internal Auditors (2012) opines that the objective of audit is creating incentives for change by providing new knowledge, comprehensive analysis and well-founded recommendations for improvement. Recommendations in audit reports highlight actions that are expected to improve performance when implemented and generally address risks to the successful delivery of outcomes. Therefore, the appropriate and timely implementation of recommendations that have been agreed by organization management is an important part of realizing the full benefit of an audit (Abebe, 2018).

Wadesango, Chinamasa, Mhaka and Wadesango (2017) review literature on challenges faced by management in implementing audit recommendations. The study concludes that audit recommendations are not implemented as a result of financial constraints, staffing issues, complex issues, non-feasible recommendations made by auditors as well as management's ignorance as to how their organizations can be affected as a result of non-implementation of audit recommendations. A study by Abebe (2018) on challenges of implementation of audit recommendations finds inadequacy of competency, lack of top management support, monitoring and follow-up as the main challenging factors for implementation of audit recommendations in Oromia Regional state five basic service providing sectors Regional Bureaus. The study recommends that the auditee should capacitate their employees to make them competent in order to implement audit recommendations and top management should support, monitor and follow up the implementation of the audit recommendations. In addition, the house of people's representatives and the regional Auditor General should perform effective follow up about the implementation of the audit recommendations.

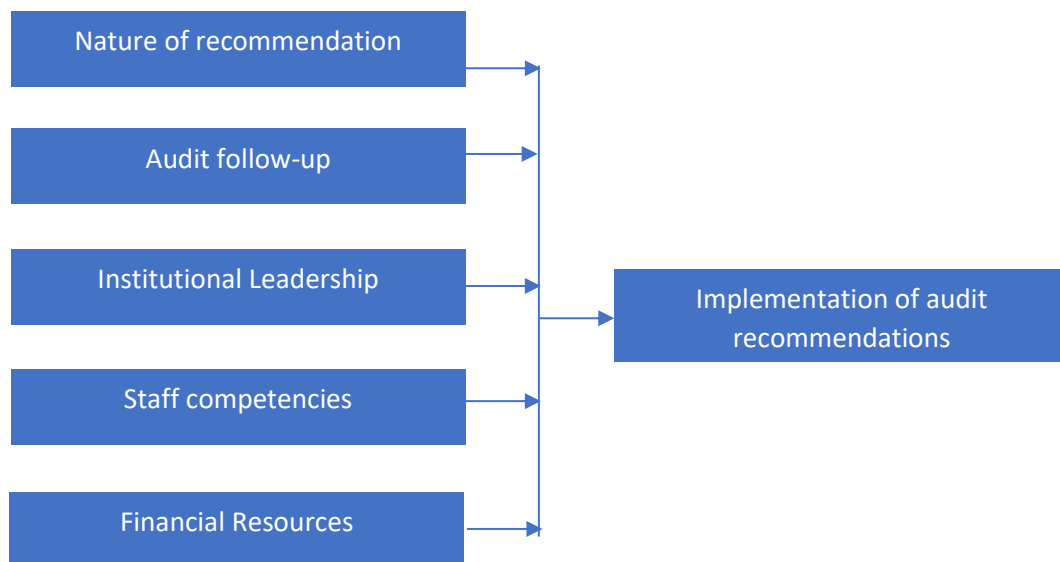
Tesega (2021) studied determinants of successful implementation of audit report recommendations, the case of the office of the Federal Auditor General in the Northern Branch. It was revealed that among others, conflict of interest, lack of follow up, employee instability and

management resistance are the significant factors affecting successful implementation of audit recommendations. In addition, it is found that management and employee negligence and remoteness would likely have a negative and insignificant effect on the implementation of the audit in Northern Branch. The study recommends that efforts should be made to establish and strengthen follow up for previous audits, create awareness for the legal punishment related to conflict of interest and design proper information exchange systems during employee turnover to improve implementation of audit recommendations. On the other hand, regulatory authorities should exercise legal measures for management negligence for the successful implementation of audit recommendations.

Gobosho (2019) investigated factors affecting the implementation of Auditor General’s recommendations, a case of Oromia Regional state and finds that the nature of audit findings, massive corruption, lack of powers to take actions against malpractices and deviations, political pressures and lack of top management cooperation are the factors affecting implementation of Auditor General’s recommendations in Oromia Regional state. The study advises that audit recommendations should be action oriented, convincing, well supported and effective.

## 2.2 Conceptual Framework

Studies on the determinants of implementation of quality recommendations have generated several frameworks. This study has adopted a variable framework for these frameworks. The independent variables will be the nature of recommendations, audit follow-up, management commitment, staff and auditor competencies while the dependent variable is implementation of quality audit findings. This is illustrated in figure 2;



**Figure 2: Conceptual Framework**



## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

This chapter presents the methodology that was used for the study. It specifically outlines the research design, target population, sample size and sampling technique, data collection instruments, pilot testing and data analysis.

#### **3.1 Research Design and Target Population**

This study used qualitative and quantitative research designs. Primary data was obtained from training institutions through questionnaires. The target population was 895 (41.09%) of all accredited TVET institutions which had been audited for quality within the last four financial years (2018/2019 to 2021/2022).

#### **3.2 Sampling Technique and Sample Size**

Stratified random sampling was employed to obtain a sample size of 202 (20.56%) institutions. Institutions were classified by category, type and county to give every member equal opportunity to be sampled.

#### **3.3 Data Collection Instruments and procedure**

Questionnaires were the main data collection instruments. The questionnaire consisted of both structured and open-ended questions and was administered through an online platform (Kobo collect). Before the instruments were administered, they were pre-tested on a sample of respondents not included in the study to ensure their reliability. This enhanced the usability and clarity of items. The instruments were then reviewed to ensure the alignment of data collected to the objectives of the study. This enhanced the validity of the instruments and ensured that all errors were eliminated. A team of officers visited the sampled institutions to collect the data. The questionnaire was scripted using KoBo collect data collection software. The scripted questionnaire was deployed for data collection.

#### **3.4 Data Analysis**

Data collected was edited, coded and checked for quality, accuracy and completeness. Data was analyzed using the Statistical Package for Social Scientists (SPSS) tool which provided descriptive outputs. Binary logistic regression model was used to determine how the predictor variables (Nature of audit recommendations, Audit follow-up, Institutional Leadership, staff competences, and Financial Resources) could explain the dependent variable (Implementation of audit findings).

## CHAPTER FOUR RESULTS AND DISCUSSIONS

### 4.1 Response Rate

Out of the 895 institutions that had been audited by TVETA within four financial years (2018/2019 to 2021/2022) in 41 counties, 202 institutions which represented 22.6% were sampled through stratified random sampling for this study. The number of institutions that responded to the questionnaires were 178. This represented a response rate of 88.2%. The high response rate and the coverage of nearly all the counties in Kenya implied that the results from this study were representative and could therefore be generalized for all the TVET institutions in Kenya. Table 1 shows a summary of the response rate from the three categories of the TVET institutions.

**Table 1: Response Rate**

Category	Type	Number sampled	Number responded	% response
National Polytechnic (NP)	Public	12	11	91.7
Technical and Vocational Colleges (TVCs)	Public	47	42	89.3
	Private	46	40	87.0
Vocational Training Centres (VTCs)	Public	92	81	88.0
	Private	5	4	80.0
<b>Grand Total</b>		<b>202</b>	<b>178</b>	<b>88.2</b>

### 4.2 Demographic Characteristics of Respondents

#### 4.2.1 Gender Distribution of Respondents

The gender distribution of the respondents was as shown in Table 2.

**Table 2: Gender Distribution of Respondents**

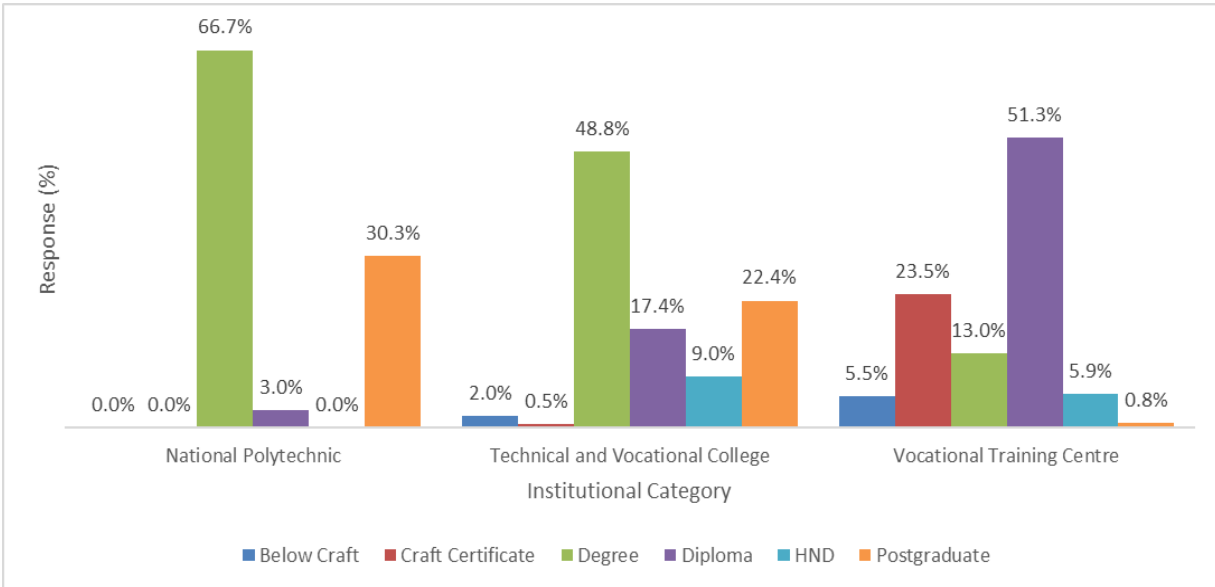
Category	Respondents	Male	Female	Total
Public	Administrators	84 (64%)	48 (36%)	<b>132</b>
	HoDs	80 (69%)	36 (31%)	<b>116</b>
	Trainers	78 (65%)	42 (35%)	<b>120</b>
Private	Administrators	23 (52%)	21 (48%)	<b>44</b>
	HoDs	26 (81%)	6 (19%)	<b>32</b>
	Trainers	16 (55%)	13 (45%)	<b>29</b>
<b>Total</b>		<b>307 (65%)</b>	<b>166 (35%)</b>	<b>473</b>

In the private institutions, the respondents comprised 48% and 52% female and male administrators respectively while in the public institutions there were 36% and 64% female and male administrators respectively. In private institutions, female trainers were 45% while male trainer respondents were 55%. Similarly, female trainers were 35% while male trainer respondents

were 65% in public institutions. In private institutions female HoDs were 19% while male HoDs respondents were 81%. Similarly, female HoDs were 31% while male HoD respondents were 69% in public institutions. Generally, female respondents were 35% while their male counterparts were 65% implying that both genders were well represented in the training and administrative staff.

#### 4.2.2 Education Level of Respondents

Figure 3 shows the education level of administrators and trainers who were sampled for the study in each category of the institutions.

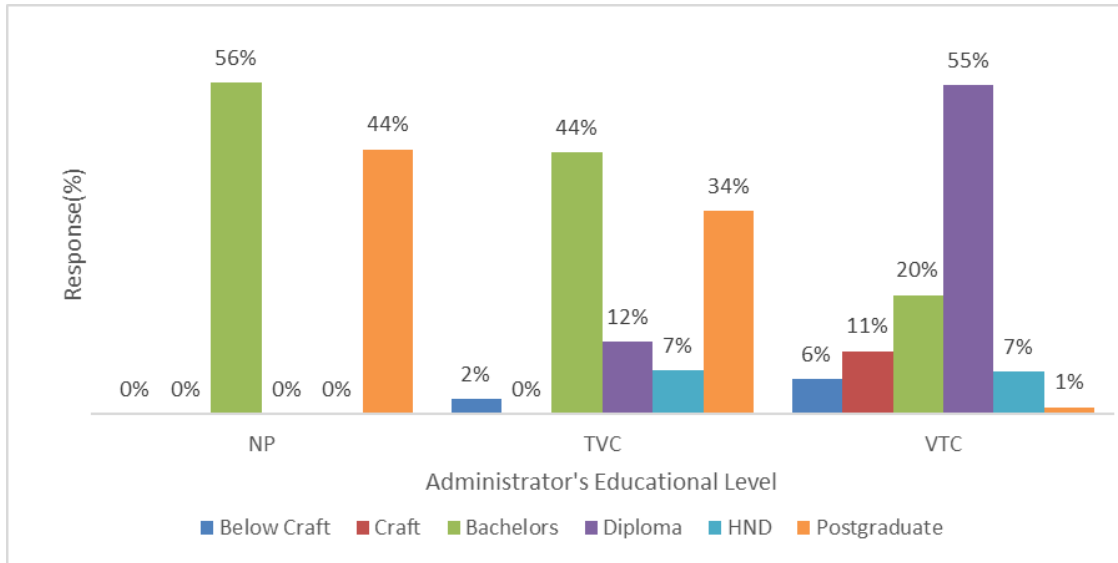


**Figure 3: Education level of Respondents**

In NPs, 30.3% of the respondents had Postgraduate, Bachelor's degree (66.7%) and Diploma (3%). The qualifications of the respondents from TVCs ranged from Postgraduate (22.4%), Bachelor's degree (48.8%), Higher Diploma (9%), Diploma (17.4%), Craft (0.5%) and Below Craft (2%) while those from the VTCs had Postgraduate (0.8%), Bachelor's degree (13%), Higher Diploma (5.9%), Diploma (51.3%), Craft (23.5%) and Below Craft (5.5%) qualifications. Since the TVET Trainer Qualification Framework (TQF) standard requires trainers to have at least a Craft level of qualification, all the respondents from NPs were compliant. However, a small proportion of trainers in the VTCs had qualifications below craft and were therefore non-compliant with the requirement for TQF.

#### 4.2.3 Education Level of Administrators

Figure 4 shows the highest academic qualifications of the administrators who were respondents in this study.

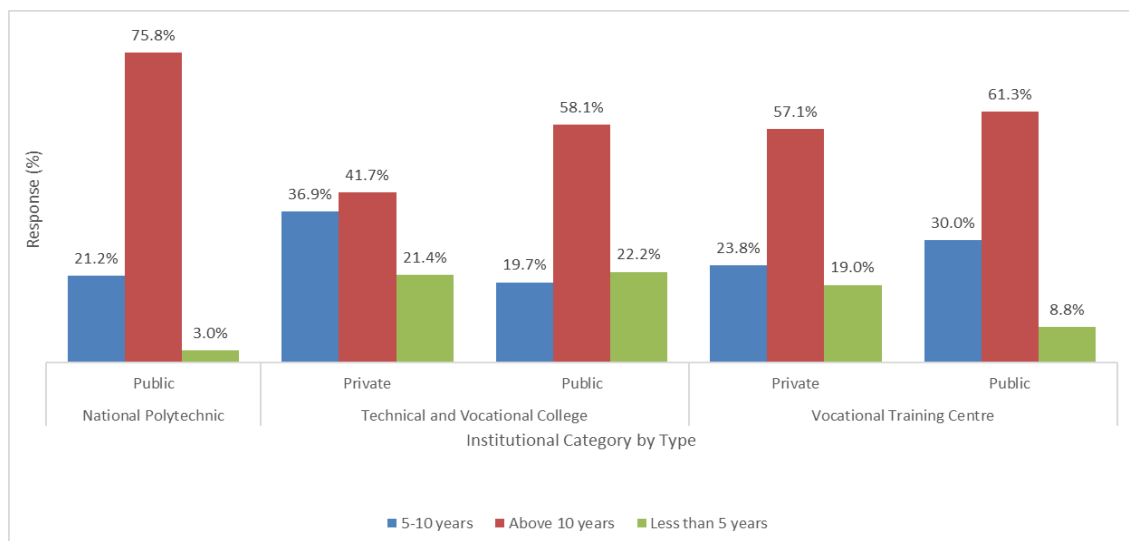


**Figure 4: Education Level of Administrators**

The NPs administrators who were respondents in this study had postgraduate (44%) and Bachelors (56%) qualifications. In TVCs, administrator respondents had postgraduate (34%) Bachelors (44%), HND (7%), Diploma (12%) and Below Craft (2%) qualifications. In VTCs, administrator respondents had postgraduate (1%), Bachelors (20%), HND (7%), Diploma (55%) and qualifications Below Craft (6%). Generally, the administrators in the NPs had the highest qualifications followed by the TVCs and VTCs respectively.

#### 4.2.4 Training Experience of Respondents

Figure 5 shows the training experience of the respondents in each category of the institutions.

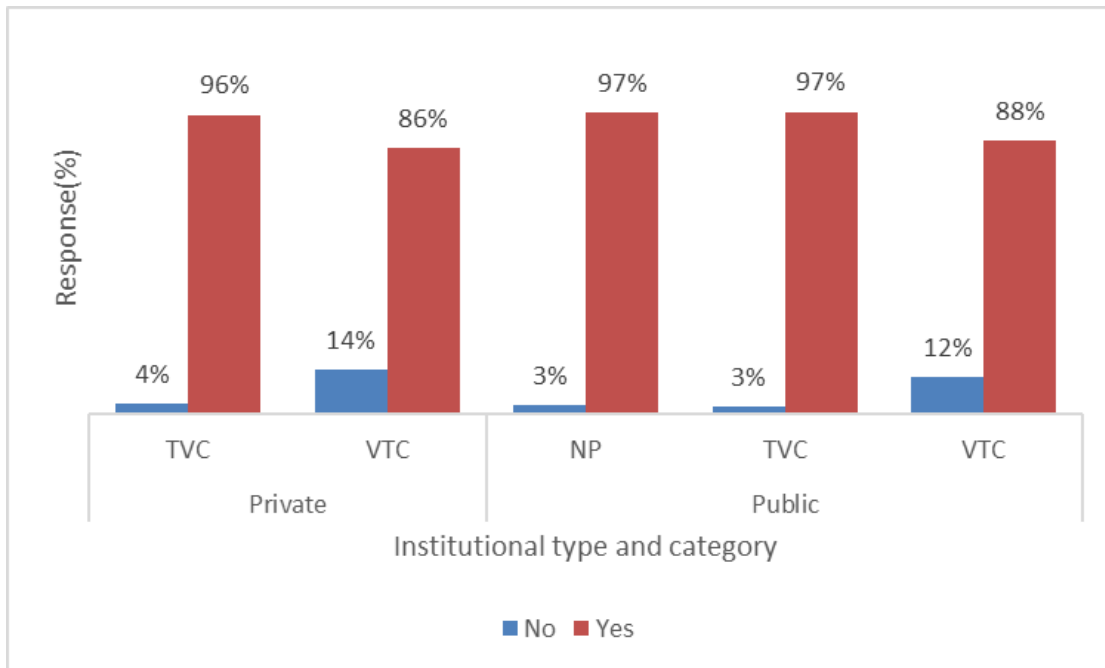


**Figure 5: Training experience of respondents**

From Figure 5, 75.8% of respondents in NPs had more than 10 years of experience, 21.2% between 5 and 10 years of experience while the remaining 3.0% had less than five years of experience. In private TVCs, 41.7% had more than 10 years of experience, 36.9% had between 5 and 10 years of experience while 21.4% had less than 5 years of experience. In public TVCs, 58.1% had more than 10 years of training experience, 19.7% had between 5 and 10 years of experience while the remaining 22.2% had less than five years of experience. In private VTCs, 57.1% had training experience of more than 10 years, 23.8% had between 5 and 10 years of training experience while 19.0% of the respondents had less than 5 years of training experience. On the other hand, 61.3% of respondents in public VTCs had more than 10 years of experience, 30.0% had between 5 and 10 years of experience while the remaining 8.8% had less than five years of training. Although all the respondents from the three categories of institutions were sufficiently experienced, those from NPs had more years of experience than those from TVCs and VTCs.

**4.2.5 Knowledge on the Role of TVETA in Strengthening Quality of TVET Institutions**

Figure 6 shows the proportion of respondents who were conversant with the role of TVETA in strengthening the quality of training in TVET institutions.



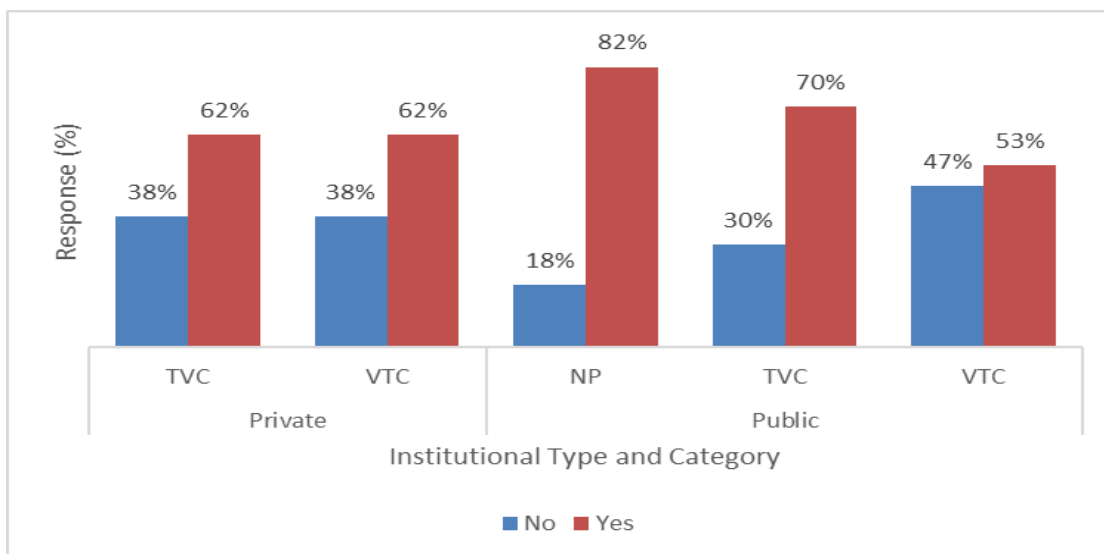
**Figure 6: Respondents Knowledge on role of TVETA in strengthening quality of training**

The proportion of respondents who had knowledge on the role of TVETA in strengthening the quality of training in TVET ranged from 86% in the private VTCs to 97% in the NPs and TVCs. This implied that most institutions were aware of the role played by the TVET Authority in

improving the standard of training in the institutions. However, it was noted that a significant number (3% to 14%) of the respondents were still not aware of the role played by TVETA in improving the quality of training. It was also noted that some of the respondents, including those who had knowledge of the role of TVETA, were confusing TVETA, the regulator and the TVET subsector. The Authority should therefore encourage administrators to share TVETA assessment and quality audit reports with trainers. This would enable the staff to work collectively in improving the identified areas of weakness by TVETA inspection and quality audit teams. The Authority should also continually advise administrators and trainers to read the legal documents such as TVET Act, 2013 and other documents available on the Authority’s website to increase their level of awareness.

#### 4.2.6 Knowledge of the TVET Quality Assurance Framework

The summary of responses on knowledge of the TVET quality assurance framework is shown in Figure 7.

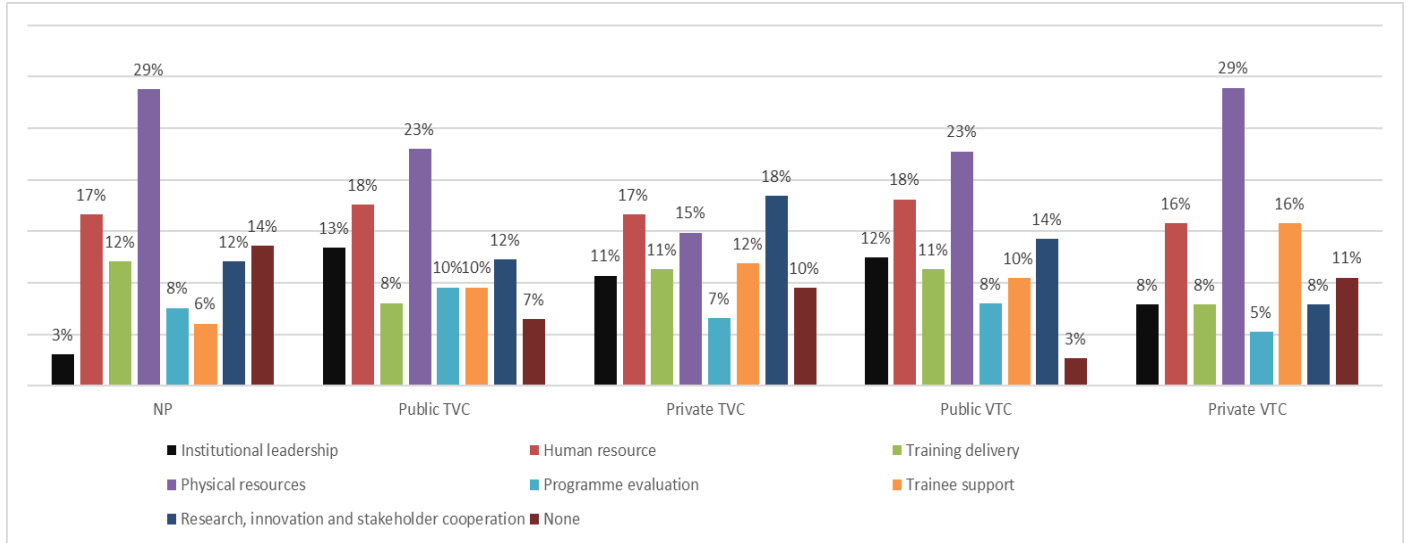


**Figure 7: Respondents Knowledge of TVET quality assurance framework**

The proportion of respondents who had knowledge on TVET Quality Assurance Framework ranged from 53% in the public VTCs to 82% in the NPs. Despite periodic regional sensitization by TVETA officers and the uploading of the TVET Quality Assurance Framework on the Authority’s website, a good proportion of the respondents were still not aware of the Framework. Since the Quality Assurance Framework provides clear guidelines on requirements for improving the quality of training in TVET institutions, there is an urgent need for enhanced sensitization, especially for the VTC and TVC trainers.

### 4.2.7 Major Areas of Non-compliance

The proportion of major areas of non-compliance that were identified by the TVETA quality auditors in the institutional comprehensive audit reports are illustrated in Figure 8.



**Figure 8: Major areas of non-compliance**

Non-compliance was reported in all the seven areas that were examined during the quality audit in all the categories of TVET institutions in varying proportions. Except for private TVCs, the non-compliance in physical facilities reported the highest proportion in all the categories of TVET institutions, followed by human resource. The non-compliance issues that were cited in physical facilities included inadequate theory rooms, lack of/ inadequate workshops and laboratories, training equipment among others while cases in the area of human resources included inadequate trainers, low trainer qualifications, lack of pedagogy and capacity building programmes. The area of research, innovations and stakeholder cooperation also stood out across all the categories of institutions. A significant number of institutions had made little or no effort in establishing partnerships, integrating innovation and research in training programs, allocating budget for research, corporate social responsibility and establishing income generating activities.

There was a higher proportion of non-compliance on trainee support in the private institutions as compared to the public counterparts. The non-compliance issues that were identified in trainee support included lack of trainee support procedures, trainee welfare such as guidance and counseling unit, alumni networks and accommodation, this could be attributed to lack of dedicated personnel to address various cases concerning trainees. The non-compliance on training delivery was also noted in all the three categories of institution and ranged from 8% to 12%. The training delivery non-compliance issues included lack of a trainee-friendly timetable, regular assessments and industrial attachment records, and trainer professional documents such as schemes of work.

National Polytechnics had the lowest proportion of non-compliance in leadership and management (3%) while TVCs (Public 13%, private 11%) and VTCs (Public 12%, private 8%) had a relatively high number of issues raised in the same area. This finding could be attributed to higher levels of administrator's education as reported in Section 4.2.3 that showed high qualifications among NP administrators relative to those in TVCs and VTCs. The public institutions generally recorded higher levels of non-compliance (NPs 8%, Public TVCs 10%, Public VTCs 8%) in the area of programme delivery as compared to their private (Private TVCs 7%, Private VTCs 5%) counterparts. Some of the issues considered under this criterion were programme licensing, trainer qualifications and registration and enrollment in different programmes. This finding is consistent with TVETA's comprehensive QA report for VTCs (2021).

#### **4.2.8 Causes of Non-compliance Issues in the TVET Institutions**

Some of the issues that were cited by the respondents to contribute to non-compliance in implementation of the quality audit recommendations included: financial constraints, insufficient human resources, inadequate infrastructure, lack of support from top management, and lack of awareness on quality audit framework, minimal support from the counties for VTCs, management changes within the institution, political interference by Member of County Assembly (MCAs), county government hiring unqualified staff, poor attitude from the community, challenges in implementing internal policies, lack of capacity building opportunities, poor leadership and governance practices. These issues could be mitigated by organizing regular consultation and knowledge sharing conferences between stakeholders and establishment of production units by all TVET institutions to raise additional income for the institutions.

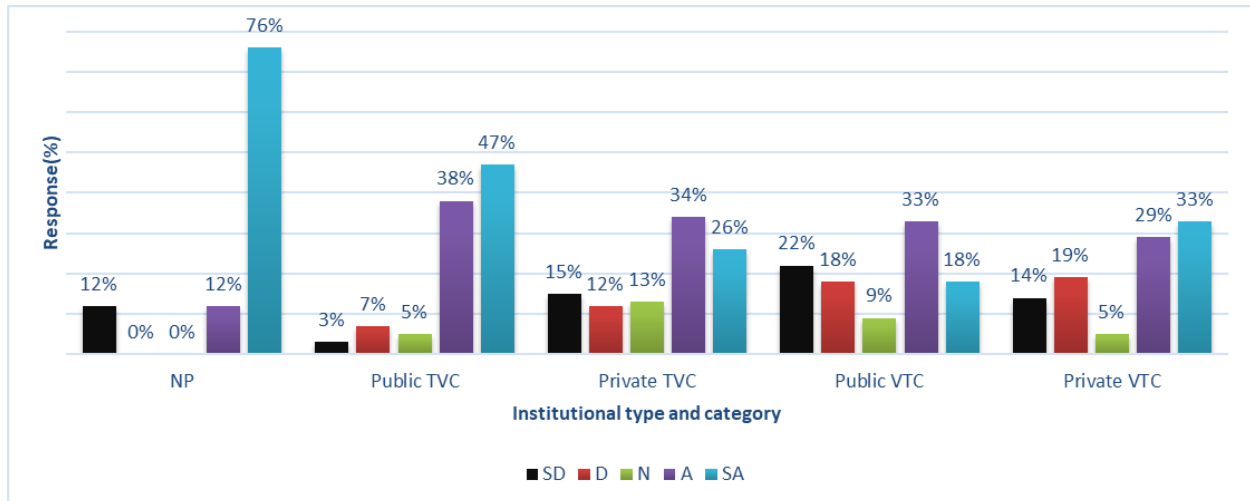
### **4.3 Implementation of Audit Recommendations**

The implementation of the audit recommendations is expected to enable institutions to continually improve their standards of training and provide a safe learning environment. To meet this and subsequent objectives, respondents were asked to indicate their level of agreement in a 5-point Likert scale. Strongly disagree (SD), Disagree (D), Neutral (N), Agree (A) and Strongly agree (SA).

#### **4.3.1 Internal Quality Assurance Committee**

The study sought to establish whether institutions had established an internal quality assurance committee. The findings were reported in Figure 9:





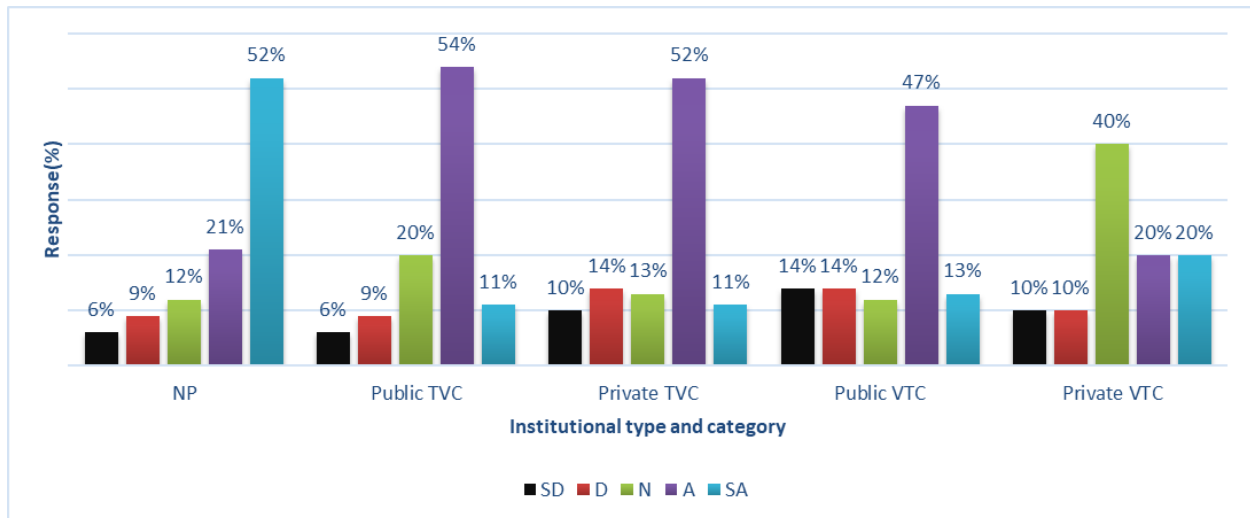
**Figure 9: Establishment of Institutional Internal Quality Assurance Committee**

In National Polytechnics, 88% of the respondents indicated that they had IQA in their institutions, 12% disagreed while 12% did not have the IQA committees. In the TVCs, 85% and 60% of the respondents from public and private respectively agreed that they had IQA committees, 5% and 13% from public and private respectively were uncertain while 20% and 27% from public and private respectively disagreed. This implied that the majority of NPs and public TVCs had constituted IQA committees as well as an average number of private TVCs.

The findings also showed that 61% and 62% of respondents from public and private VTCs respectively noted that they had IQA committee in their institution, 9% and 5% from public and private VTCs respectively remained neutral while 40% and 33% were of contrary opinion. This implied that more than average number of the private VTCs had constituted an IQA committee.

#### **4.3.2 Preparation of Action Plans for all Audit Findings**

The study sought to establish whether institutions prepared action plans for all audit findings before implementation. The findings were as presented in Figure 10;



**Figure 10: Preparation of action plan for audit findings**

From Figure 10, 73% of respondents from NPs agreed that they prepared action plans for implementing audit recommendations, 12% were uncertain while 15% disagreed with the same question. This implied that the majority of NPs prepare action plans to aid in implementation of quality audit recommendations.

For public TVCs, 65% of respondents agreed that they prepared action plans for implementing audit recommendations, 20% were uncertain while 15% disagreed. This implied that the majority of public TVCs prepared action plans to aid in implementation of quality audit recommendations. The rate of compliance was however slightly less than that of the NPs.

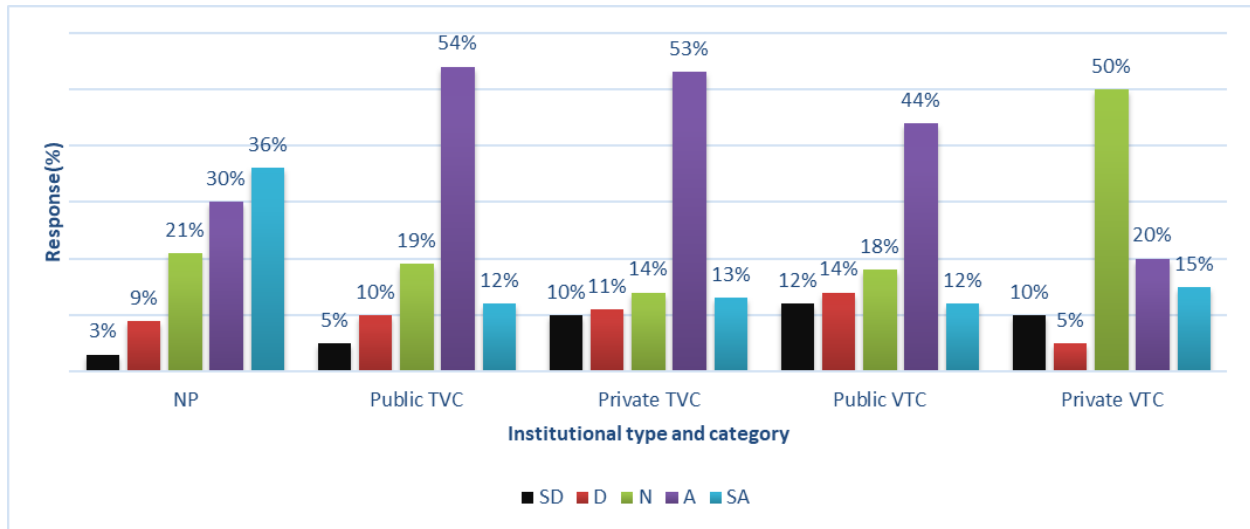
For private TVCs, 63% of respondents affirmed that they prepared action plans for implementing audit recommendations, 13% were uncertain while 24% were of the contrary opinion. This implied that the majority of private TVCs prepared action plans to aid in implementation of quality audit recommendations. The rate of non-compliance was however more than that of the NPs and public TVCs.

For public VTCs, 60% of respondents affirmed that they prepared action plans for implementing audit recommendations, 12% were uncertain while 28% disagreed. This implies that only half of public VTCs prepared action plans to aid in implementation of quality audit recommendations. The rate of non-compliance is however more than that of the NPs and TVCs.

For private VTCs, 40% of respondents Strongly agreed that they prepared action plans for implementing audit recommendations, 40% were uncertain while 20% Disagreed. This implies that less than half of private VTCs prepared action plans to aid in implementation of quality audit recommendations. The rate of compliance is, however, more than that of public VTCs. The results indicated high levels of compliance on action planning in NPs followed by TVCs and lowest levels of compliance in both private and public VTCs.

### 4.3.3 Implementation of audit recommendations as per the action plan

The study further sought to establish whether the institution implemented the audit recommendations as per the action plan. The findings were reported in Figure 11.



**Figure 11: Implementation of audit recommendations according to action plan**

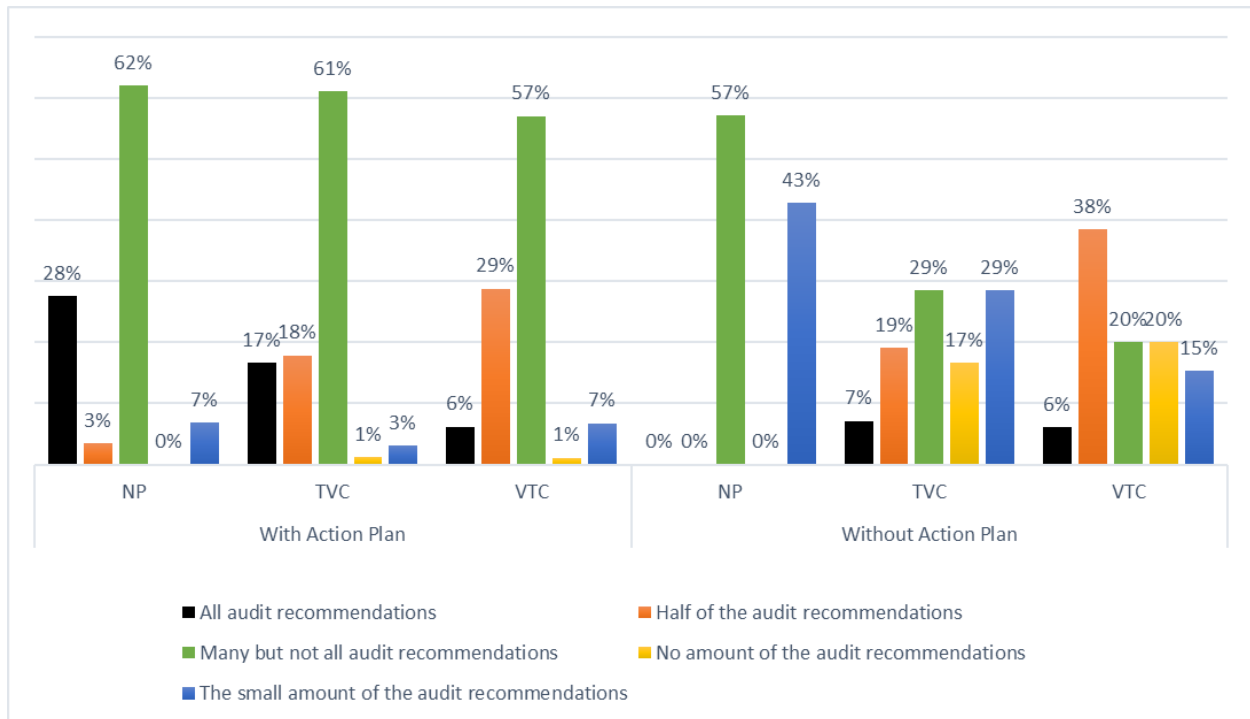
For the NPs, 66% of respondents stated that the institutions implemented QA recommendations according to action plans, 21% were uncertain while 12% disagreed. For the TVCs, 66% of both private and public respondents stated that the recommendations were implemented according to the action plans, 19% and 21% respectively were uncertain while 15% and 18% disagreed. This implied that a large number of NPs and public TVCs implemented the quality audit recommendations according to the prepared action plans.

56% of the respondents from public VTCs agreed that the institution implemented the QA recommendations according to action plans, 18% were uncertain while 26% disagreed. This implies that a large number of public VTCs implemented the QA recommendations according to the prepared action plans.

35% of the respondents from public VTCs agreed that the institutions implemented the QA recommendations according to action plans, 50% were uncertain while 15% disagreed. This implies only a small number of private VTCs implemented the QA recommendations according to the action plans prepared.

### 4.3.4 Extent to which audit recommendations are implemented

Respondents who indicated that they implemented audit recommendations using action plans and those who implemented without action plans were asked to state the level of implementation of the recommendations. The findings are presented in Figure 11;



**Figure 12: Extent of implementation of audit recommendations**

The implementation of audit recommendations was higher among institutions that used an action plan than those that did not. A substantive portion (28%, 17% and 6% respondents from NPs, TVCs and VTCs respectively) using action plans to implement audit recommendations actually implemented all the audit recommendations. A small portion (7% and 6% respondents from TVCs and VTCs respectively) not using action plans to implement audit recommendations, implemented all the quality audit recommendations. Again, a substantive portion (61%, 61% and 57% respondents from NPs, TVCs and VTCs respectively) using action plans to implement audit recommendations, implemented many but not all audit recommendations. A relatively small percentage (29% and 20% respondents from TVCs and VTCs respectively) not using action plans to implement audit recommendations, implemented many but not all audit recommendations. This underscores the importance of an elaborate plan of action in implementation of recommendations made by quality auditors.

#### **4.4 Effect of nature of quality audit recommendations on their implementation**

##### **4.4.1 Effect of nature of quality audit recommendations on their implementation in NPs**

Table 3 shows the responses that were obtained from NP administrators, HoDs and trainers on the effect of nature of quality audit recommendations on their implementation.

**Table 3: Nature of quality audit recommendations in NPs**

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are properly addressed to those who implement them	1 (3%)	2 (6%)	2 (6%)	12 (36%)	16 (48%)
Audit recommendations are clear to implement	1 (3%)	3 (9%)	2 (6%)	13 (39%)	14 (42%)
Audit recommendations are difficult to implement	13 (41%)	12 (38%)	4 (13%)	2 (6%)	1 (3%)
Audit recommendations are objective	2 (6%)	2 (6%)	3 (9%)	12 (36%)	14 (42%)
Audit recommendations provided suggestions for improvement	3 (9%)	2 (6%)	1 (3%)	14 (42%)	13 (39%)
Audit recommendations are in conflict with other legal frameworks/ sessional papers	19 (58%)	9 (27%)	3 (9%)	1 (3%)	1 (3%)

A large proportion of respondents, 84% stated that the audit recommendations were addressed to officers who implemented them, 6% were undecided while 9% disagreed. Similarly, 81% of the respondents indicated that the audit recommendations were clear to implement, 12% were of contrary opinion while 6% were not sure whether the recommendations were clear to implement. Although a large proportion, 79% disagreed that the audit recommendations were difficult to implement, the respondents explained that they were unable to implement some of the audit recommendations due to financial constraints. Majority of the respondents 78% and 81% agreed that the recommendations were objective and provided suggestions for improvement respectively. Additionally, the majority of respondents (85%) noted that the audit recommendations were not in conflict with other legal frameworks. The small, but significant proportion who were either undecided (12%) or agreed (6%) that the audit recommendations are in conflict with other legal frameworks cited certain policies such as the government policy that required them to increase enrolment, which in some cases resulted in over enrolment. Based on these findings, most of the audit recommendations provided suggestions for improvement, were not in conflict with other legal requirements, addressed to those who were to implement them, objective, clear and not difficult to implement. However, the institutions were unable to implement some of the recommendations due to financial constraints.

#### 4.4.2: Nature of quality audit recommendations on their implementation in TVCs

**Table 4: Nature of quality audit recommendations in TVCs**

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are properly addressed to	Public	3 (3%)	4 (3%)	14 (12%)	67 (58%)	28 (24%)

those who implement them	Private	0 (0%)	3 (4%)	13 (15 %)	48 (57 %)	20 (24 %)
Audit recommendations are clear to implement	Public	1 (1%)	3 (3%)	12 (10 %)	63 (54 %)	37 ( 32%)
	Private	1 (1%)	0 (0%)	11 (14 %)	55 (65%)	17 (20%)
Audit recommendations are difficult to implement	Public	28 (25%)	48 (42%)	23 (20%)	12 (11%)	2 (2%)
	Private	11 (13%)	44 (52%)	12 (14%)	16 (19%)	1 (1%)
Audit recommendations are objective	Public	2 (2%)	0 (0%)	13 (11%)	66 (57%)	35 (30%)
	Private	0 (0%)	2 (2%)	8 (10%)	56 (67%)	18 (21%)
Audit recommendations provided suggestions for improvement	Public	1 (1%)	0 (0%)	11 (10%)	65 (57%)	38 (32%)
	Private	0 (0%)	1 (1%)	7 (8%)	56 (67%)	20 (24%)
Audit recommendations are in conflict with other legal frameworks/ sessional papers	Public	42 (36%)	38 (33%)	23 (20%)	8 (7%)	5 (4%)
	Private	20 (24%)	42 (51%)	11 (13%)	8 (10%)	2 (2%)

From Table 4, 82% and 81% of the respondents from Public and private TVCs respectively stated that QA recommendations were properly addressed to those who implemented them, 12% and 15% from public and private TVCs respectively were uncertain while 6% and 4% from public and private TVCs respectively disagreed. These results showed that most of the QA recommendations were properly addressed to those who were supposed to implement them in both the private and public TVCs.

Findings from the study showed that 86% and 85% of the respondents from the Public and private TVCs respectively agreed that the QA recommendations were clear to implement, 10% and 14% from the Public and private TVCs respectively remained neutral while 4% and 1% from the Public and private TVCs respectively disagreed. Thus it is evident that the QA recommendations were clear to implement to the majority of TVCs.

The QA recommendations were not difficult to implement for a large number of TVCs based on the findings that 13% and 20% of the respondents from the Public and private TVCs respectively noted that the QA recommendations were difficult to implement, 67% and 65% from the Public and private TVCs respectively noted otherwise while 20% from the Public and private TVCs were not decided.

The study further showed that majority of respondents 87% and 88% of from public and private TVCs respectively stated that the QA recommendations were objective, 11% and 10% from public and private TVCs respectively were uncertain while 2% from both public and private TVCs disagreed. These results showed that QA recommendations were objective according to respondents from both public and private TVCs.

A larger proportion of 89% and 91% of the respondents from public and private TVCs respectively stated that the QA recommendations provided suggestions for improvement, 1% were of contrary

opinion while 10% were uncertain. On the other hand, 91% of the respondents from private TVCs stated that QA recommendations provided suggestions for improvement, 1% were of contrary opinion while 8% were uncertain. Based on the responses, we can conclude that QA recommendations provided suggestions for improvement for both public and private TVCs.

On whether QA recommendations were in conflict with other legal frameworks/sessional papers, 69% and 75% of respondents from public and private TVCs respectively disagreed, 11% and 12% from public and private TVCs respectively were of contrary opinion while 20% and 13% from public and private TVCs respectively remained neutral. These results showed that most of the private and public TVCs believed that the QA recommendations were not in conflict with other legal frameworks/sessional papers while a few believed that they were in conflict with other legal frameworks/sessional papers.

#### 4.4.3: Nature of quality audit recommendations affects their implementation in VTCs

*Table 5: Nature of quality audit recommendations in VTCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are properly addressed to those who implement them	Public	10(5 %)	9 ( 4%)	29 (13 %)	118 (55 %)	49 ( 23%)
	Private	1( 5%)	1( 5%)	3( 15%)	12( 60%)	3( 15%)
Audit recommendations are clear to implement	Public	5( 2%)	9 ( 4%)	24 (11 %)	122 (57 %)	54 ( 25%)
	Private	0( 0%)	2(10 %)	4( 19%)	10( 48%)	5( 24%)
Audit recommendations are difficult to implement	Public	44 (21%)	85 (40%)	33 (16%)	44 (21%)	6 (3%)
	Private	6 (30%)	9 (45%)	4 (20%)	1(5%)	0 (0%)
Audit recommendations are objective	Public	9 (4%)	7(3%)	19 (9%)	134 (63%)	43 (20%)
	Private	1 (5%)	0 (0%)	4 (20%)	10 (50%)	5 (25%)
Audit recommendations provided suggestions for improvement	Public	6 (3%)	5 (2%)	13 (6%)	126 (59%)	62 (29%)
	Private	0 (0%)	0 (0%)	4 (20%)	11 (55%)	5 (25%)
Audit recommendations are in conflict with other legal frameworks/sessional papers	Public	67 (31%)	88 (41%)	27 (13%)	23 (11%)	8 (4%)
	Private	7 (35%)	3 (15%)	9 (45%)	1 (5%)	0(0%)

From Table 5, 78% and 75% of the respondents from public and private VTCs respectively indicated that audit recommendations were properly addressed to those who implemented them, 9% and 10% from public and private VTCs respectively had contrary opinion while 13% and 15% from public and private VTCs respectively were uncertain. From these findings, it could be concluded that audit recommendations were properly addressed to those who were to implement them.

Findings from this study showed that 82% of the respondents from public VTCs were of the opinion that audit recommendations were clear to implement, 6% were of the contrary opinion while 11% were uncertain. On the other hand, 72% of respondents from private VTCs were of the opinion that audit recommendations were clear to implement, 10% were of the contrary opinion while 19% were uncertain. Based on these findings, it can be concluded that both public and private VTCs found audit recommendations to be clear to implement.

Respondents from VTCs were asked if they found audit recommendations to be difficult to implement. 24% of the respondents from public VTCs were of the opinion that audit recommendations were difficult to implement, 61% were of the contrary opinion while 16% were uncertain. On the other hand, 5% of respondents from private VTCs were of the opinion that audit recommendations were difficult to implement, 75% were of the contrary opinion while 20% were uncertain. Based on these findings, it can be concluded that both public and private VTCs found audit recommendations were not difficult to implement.

Data from this study showed that 83% of respondents from public VTCs were of the opinion that audit recommendations were objective, 7% were of a contrary opinion while 9% were uncertain. On the other hand, 75% of respondents from private VTCs were of the opinion that audit recommendations were objective, 5% were of the contrary opinion while 20% were uncertain. Based on these findings, it can be concluded that both public and private VTCs found audit recommendations to be objective.

A large majority (88%) of the respondents from public VTCs stated that audit recommendations provided suggestions for improvement, 5% were of the contrary opinion while 6% were uncertain. On the other hand, 80% of respondents from private VTCs stated that audit recommendations provided suggestions for improvement while 20% were uncertain. Based on these findings, it can be concluded that both public and private VTCs agreed that audit recommendations provided suggestions for improvement.

A small but significant proportion, 15% and 5% of the respondents from public and private VTCs respectively stated that audit recommendations were in conflict with other legal frameworks/policies, 72% and 50% from public and private VTCs respectively were of the contrary opinion while 13% and 45% from public and private VTCs respectively were uncertain. These findings showed that the majority of respondents believed that the TVETA quality audit recommendations were not in conflict with other legal frameworks or policies. However, some of the respondents explained that the government policy that encouraged VTCs to increase their enrolment had led to over enrolment in some of the institutions.



## 4.5 Effect of audit follow-up on the implementation of quality audit recommendations

### 4.5.1 Effect of audit follow-up on implementation of quality audit recommendations in NPs

The summary of responses on the effect of audit follow-ups on implementation of quality audit recommendations are shown in table 6.

*Table 6: Effect of audit follow-up on implementation of quality audit recommendations in NPs*

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Lack of top management follow up affects implementation of audit recommendation	9 (27%)	5 (15%)	1 (3%)	12 (36%)	6 (18%)
Management shares audit findings with the rest of the staff	1 (3%)	3 (9%)	1 (3%)	11(33%)	17(52%)
Management communicates the actions to be taken on audit recommendations on time as a specified by auditor	1 (3%)	4 (12%)	2 (6%)	10 (30%)	16 (48%)
Institution periodically monitors implementation of audit recommendations	2 (6%)	2 (6%)	2 (6%)	13 (41%)	13 (41%)
TVETA followed up on the implementation of audit recommendations	5 (15%)	7 (21%)	6 (18%)	8 (24%)	7 (21%)

More than a half (54%) of the respondents agreed that lack of top management follow-up affected implementation of audit recommendations, 3% were undecided while 42% disagreed. This showed that top management follow-up played an important role in the implementation of the audit recommendations. However, the respondents who disagreed with the statement explained the need for staff to be collectively involved in the implementation of the recommendations and the assigned staff to be given the responsibility of ensuring the implementation.

The results revealed that a large proportion, 88%, 78% and 82% of the institutional management shared audit findings with the rest of the staff, communicated actions to be taken on audit recommendations, and periodically monitored implementation of the audit recommendations respectively. On the other hand, less than half (45%) of the respondents agreed that TVETA made follow-up visits to determine the status of implementation of the audit recommendations. The follow-up by TVETA audit officers was only applicable in cases where institutions had been quality audited more than once.

The results in table 6 generally indicated the importance of management follow-up, sharing of audit findings and actions to be taken on audit recommendations, periodic monitoring of implementation and TVETA follow-up on effective implementation of audit recommendations.

The Authority should develop a tool to be used by institutions to periodically report the status of implementation of the quality audit recommendations.

#### 4.4.2 Effect of audit follow-up on the implementation of quality audit recommendations in TVCs

*Table 7: Effect of audit follow-up on implementation of quality audit recommendations in TVCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Lack of top management follow up affects implementation of audit recommendation	Public	16 (14%)	23(21%)	9(8%)	45 (40%)	19 (17%)
	Private	10 (12%)	21(25%)	9(11%)	36 (43%)	8 (10%)
Management shares audit findings with the rest of the staff	Public	10 (9%)	10(9%)	13(11%)	53 (46%)	30 (26%)
	Private	3 (4%)	9 (11%)	7 (8%)	45 (54%)	20 (24%)
Management communicates the actions to be taken on audit recommendations on time as a specified and suggested by auditor	Public	3 (3%)	9 (8%)	15(13%)	62 (54%)	26 (23%)
	Private	0 (0%)	8 (10%)	6 (7%)	48 (57%)	22 (26%)
Institution periodically monitors implementation of audit recommendations	Public	3 (3%)	7(6%)	18(16%)	64(55%)	24 (21%)
	Private	0 (0%)	7 (8%)	8 (10%)	52 (63%)	16 (19%)
TVETA followed up on the implementation of audit recommendations	Public	16 (15%)	26 (22%)	16(14%)	41 (35%)	17 (15%)
	Private	16 (19%)	12(14%)	11(13%)	33 (39%)	12 (14%)

Majority of the respondents in public TVCs (57%) agreed that lack of top management follow-up affected implementation of audit recommendations, 8% were undecided while 35% disagreed. Whereas in private TVCs 51 % agreed, 11% undecided and 38% disagreed. This showed that top management follow-up played an important role in the implementation of the audit recommendations. On Management sharing audit findings with the rest of the staff in public institutions (72%) agreed, 11% were undecided while 18% disagreed. In private institutions 78% agreed, 8% were undecided and 16% disagreed. This implies that management sharing audit findings is important in the implementation of audit recommendations. 77% of the respondents in public TVCs agreed that management communicates the actions to be taken on time as suggested by the auditor while 13% and 10% were undecided and disagreed respectively. In private TVCs 83% agreed, 7% undecided and 10% disagreed. This shows that management communication of actions to be taken as per auditor's recommendation is important in implementation of audit recommendations. On institutions periodically monitoring implementation of recommendations 76% of respondents in public TVCs agreed, 16% undecided and 8% disagreed, 82% of those from private institutions agreed, 10% undecided and 8% disagreed. Hence periodic monitoring of implementation of audit recommendations is important. Concerning follow up by TVETA on implementation of audit recommendations 50% of the respondents in public TVCs agreed, 14%

undecided and 36% disagreed, while those in private TVCs 53% agreed, 13% undecided and 34% disagreed. This shows that follow up by TVETA is important in the implementation of audit recommendations.

However, the respondents who disagreed with the statements showed that there is a need for all the staff to be collectively involved in the implementation of the audit recommendations. Furthermore, as a practice of good governance practices management should always follow up on implementation of audit recommendations, share audit findings with all staff, communicate actions to be taken on audit recommendations on time as specified and suggested by the auditors and periodically monitor implementation of audit recommendations. On the other hand, TVETA should follow up on the implementation of audit recommendations

#### 4.4.3 Effect of audit follow-up on the implementation of quality audit recommendations in VTCs

*Table 8: Effect of audit follow-up on implementation of quality audit recommendations in VTCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Lack of top management follow up affects implementation of audit recommendation	Public	11 (5%)	39 (18%)	31(15%)	99 (46%)	33 (15%)
	Private	2 (10%)	3 (15%)	(15%)	8(40%)	4 (20%)
Management shares audit findings with the rest of the staff	Public	13 (6%)	17 (8%)	20 (9%)	119(55%)	48 (22%)
	Private	0 (0%)	1 (5%)	4 (20%)	9 (45%)	6 (30%)
Management communicates the actions to be taken on audit recommendations on time as a specified and suggested by auditor	Public	10 (5%)	16 (7%)	17 (8%)	125(58%)	47 (22%)
	Private	0 (0%)	1 (5%)	4 (20%)	12 (60%)	3 (15%)
Institution periodically monitors implementation of audit recommendations	Public	9 (4%)	13 (6%)	37(17%)	133(61%)	25 (12%)
	Private	0 (0%)	1 (5%)	7 (33%)	9 (43%)	4 (19%)
TVETA followed up on the implementation of audit recommendations	Public	45 (21%)	51 (24%)	15 (7%)	68 (31%)	38 (18%)
	Private	2 (10%)	4 (20%)	2 (10%)	7 (35%)	5 (25%)

In public VTCs, the majority of respondents (61%) agreed that lack of top management follow-up affected implementation of audit recommendations while 15% remained neutral and 23% disagreed. Further investigation revealed that trainers were not sure whether follow-up action on scheduled activities had anything to do with audit recommendations. The situation was the same in private institutions where 60% agreed, 15% were neutral and 25% disagreed. This correlates with causes of non-compliance to audit recommendations where lack of support from top management was cited as one of the reasons.

Most respondents (77% in public and 75% in private institutions) agreed that management shared audit findings with the rest of the staff. A small proportion (14% in public and 5% in private institutions) disagreed while 9% and 20% remained neutral in public and private institutions respectively. The ideal situation is where all staff are aware of the audit findings and therefore participate in their implementation. Whereas TVETA's approach involves entry and exit meetings without disrupting institutional operations, institutional staff involvement seems inadequate. The entry and exit meetings should be more representative in future. The slightly higher level of neutrality in private institutions is likely to be for job security purposes.

Respondents overwhelmingly agreed that management communicated the actions to be taken on audit recommendations on time as specified and suggested by the auditor at 80% and 75% agreement level in public and private institutions respectively.

Institutions periodically monitor implementation of audit recommendations as reflected in the data which showed that 73% and 62% from public and private institutions respectively agreed. Only 10% respondents in public and 5% in private institutions disagreed while 17% respondents in public and 33% in private institutions were neutral.

Only 49% of respondents in public institutions agreed that TVETA followed up on the implementation of audit recommendations while 45% disagreed. An insignificant 7% were neutral. However, in private institutions, the majority (60%) agreed that TVETA followed up on the implementation of audit recommendations while 30% disagreed with a small proportion of 10% being neutral.

Generally, it is good practice for top management to follow-up on implementation of audit recommendations, communicate the actions to be taken on audit recommendations on time as specified and suggested by the auditor and periodically monitor implementation of audit recommendations as well as communicate the audit recommendations in good time as part of internal quality assurance. This should complement external quality assurance undertaken by TVETA. However, TVETA follow-up on the implementation of audit recommendations was evidently inadequate and should be enhanced.

## 4.5 Effect of institutional leadership on implementation of quality audit recommendations in TVET institutions in Kenya

### 4.5.1 Effect of institutional leadership on implementation of quality audit recommendations in NPs

*Table 9: Effect of institutional leadership on implementation of audit recommendations in NPs*

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Administration may have conflict of interest with audit recommendations	12 (53%)	7 (30%)	2 (9%)	1 (4%)	1 (4%)
There is lack of commitment and support from top management to implement audit recommendations	11 (46%)	11 (46%)	0 (0%)	1 (4%)	1 (4%)
Management gives less attention to audit recommendations	14 (58%)	9 (38%)	0 (0%)	0(0%)	1 (4%)
Management have limited time to implement audit recommendations	13 (54%)	9 (38%)	2 (8%)	0 (0%)	0 (0%)
Management lacks knowledge to implement audit recommendations	16 (67%)	7 (29%)	0(0%)	0 (0%)	1 (4%)
Management is not open to change and suggested improvements by the auditors	12 (50%)	10 (42%)	0 (0%)	0 (0%)	2 (8%)
Management does not motivate employees to support implementation of audit recommendations	10 (42%)	10 (42%)	1 (4%)	2 (8%)	1 (4%)
Management does not develop action plan to implement suggested recommendations by the auditors	13 (54%)	8 (33%)	1 (4%)	1 (4%)	1 (4%)
Management has established IQA unit to coordinate internal quality assurance	1 (4%)	2 (8%)	1 (4%)	1 (4%)	19 (79%)
IQA unit is active and supports implementation of audit recommendations	0 (0%)	3 (13%)	1 (4%)	4 (17%)	16 (67%)

A large proportion of respondents, 83% stated that administration had no conflict of interest with audit recommendations, 9% were undecided while 8% of the respondents had contrary opinion. Similarly, 92% of the respondents were of the opinion that there was commitment and support from top management to implement audit recommendations while 8% of the respondents had contrary opinion. Majority of the respondents (96%) disagreed with the statement that management gives less attention to audit recommendations. This was a clear indication that management in NPs were committed to implementing audit recommendations.

The findings further revealed that a large proportion of the respondents (96%) felt that the management had knowledge on how to implement audit recommendations while 4% of the respondents had contrary opinion. Similarly, 82 % of the respondents stated that management motivated employees to support implementation of audit recommendations, 4 % were undecided

while 12% agreed that management was not motivating employees to implement quality recommendations.

Although a large proportion, 92% disagreed that management was not open to change and suggested improvements by the auditors, 8 % felt that the management was not open to change and suggested improvements by auditors. It was further noted that a large proportion of respondents, 88% argued that management developed an action plan to implement suggested recommendations by the auditors while 8% had contrary opinion. Additionally, 83% of the respondents were of the opinion that management has established an IQA unit to coordinate internal quality assurance. Based on these findings, it could be concluded that administration had no conflict of interest with audit recommendations, there is commitment and support from top management to implement audit recommendations, management is knowledgeable enough and motivates employees to implement audit recommendations. The findings further reveal that institutions have established an active IQA unit to coordinate internal quality assurance using an action plan.

#### 4.5.2 Effect of institutional leadership on implementation of quality audit recommendations in TVCs

*Table 10: Effect of institutional leadership on implementation of audit recommendations in TVCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Administration may have conflict of interest with audit recommendations	Public	18 (24%)	36 (48%)	15 (20%)	4 (5%)	2 (3%)
	Private	11 (25%)	21 (48%)	6 (14%)	5 (11%)	1 (2%)
There is lack of commitment and support from top management to implement audit recommendations	Public	18 (24%)	37 (50%)	11 (15%)	8 (11%)	0 (0%)
	Private	11 (25%)	23 (53%)	5 (11%)	4 (9%)	1 (2%)
Management gives less attention to audit recommendations	Public	17 (23%)	40 (54%)	13 (18%)	3 (4%)	1 (1%)
	Private	14 (32%)	25 (57%)	3 (7%)	2 (4%)	0 (0%)
Management have limited time to implement audit recommendations	Public	12 (16%)	41 (56%)	10 (14%)	9 (13%)	1 (1%)
	Private	11 (25%)	26 (59%)	1 (2%)	6 (14%)	0 (0%)
Management lacks knowledge to implement audit recommendations	Public	23 (31%)	43 (57%)	8 (11%)	1 (1%)	0 (0%)
	Private	16 (36%)	24 (55%)	1 (2%)	1 (2%)	2 (5%)
Management is not open to change and suggested improvements by the auditors	Public	21 (28%)	40 (53%)	10 (13%)	3 (4%)	1 (1%)
	Private	14 (32%)	26 (59%)	2 (5%)	1 (2%)	1 (2%)
Management does not motivate employees to support	Public	13 (18%)	29 (40%)	20 (27%)	8 (11%)	3 (4%)

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
implementation of audit recommendations	Private	9 (20%)	23 (52%)	1 (2%)	9 (20%)	2 (5%)
Management does not develop action plan to implement suggested recommendations by the auditors	Public	18 (25%)	38 (53%)	10 (14%)	5 (7%)	1 (1%)
	Private	10 (24%)	21 (50%)	4 (10%)	6 (14%)	1 (2%)
Management has established IQA unit to coordinate internal quality assurance	Public	3 (4%)	6 (8%)	5 (7%)	31 (43%)	27 (38%)
	Private	5 (7%)	5 (12%)	6 (14%)	16 (38%)	12 (29%)
IQA unit is active and supports implementation of audit recommendations	Public	5 (7%)	11 (15%)	7 (10%)	24 (34%)	24 (34%)
	Private	3 (7%)	5 (12%)	6 (14%)	16 (38%)	12 (29%)

From Table 10, 72% and 73% of the respondents from public and private TVCs respectively stated that Administration had no conflict of interest with QA recommendations, 11% and 12% from public and private TVCs respectively were of contrary opinion while 20% and 14% from public and private TVCs respectively were undecided. From the results most of the respondents believed that administrators didn't have conflict of interest with QA recommendations.

Additionally, 74% and 78% of the respondents from public and private TVCs respectively noted that the top management were committed and supported implementation of QA recommendations, 11% from both public and private TVCs were of contrary opinion while 15% and 11% from public and private TVCs respectively were uncertain. These results show that top management of both public and private TVCs were committed and supported implementation of QA recommendations.

A large proportion of 77% and 89% of the respondents from public and private TVCs respectively indicated that Management gave attention to QA recommendations 5% and 4% from both public and private TVCs respectively stated otherwise while 18% and 17% from public and private TVCs respectively were not decided. The management had enough time to implement the quality audit recommendations as was indicated by the high proportion of respondents (72% and 82%) from public and private TVCs respectively who disagreed with the statement that the management had limited time to implement audit recommendations.

Based on the findings, the management of both public and private TVCs are knowledgeable enough to implement QA recommendations since a higher proportion of 88% and 91% from public and private TVCs respectively disagreed with the statement that the management lacks knowledge to implement audit recommendations.

Similarly, the study revealed that the management was open to change and suggested improvements by the auditors. This is shown by a higher proportion of 88% and 81% of



respondents from public and private TVCs who disagreed with the statement that the management was not open to change and suggested improvements by the auditors.

Although a higher proportion of respondents 68% and 72% from public and private TVCs respectively stated that the management motivated employees to support implementation of audit recommendations, a few respondents stated otherwise.

The study showed the management developed an action plan to implement suggested recommendations by the auditors as evidenced by a higher proportion who disagreed with the statement that the management does not develop an action plan to implement suggested recommendations by the auditors. The study also showed that the management had established an IQA unit to coordinate internal quality assurance that is active and supported implementation of audit recommendations.

#### 4.5.3 Effect of institutional leadership on implementation of quality audit recommendations in VTCs

*Table 11: Effect of institutional leadership on implementation of audit recommendations in VTCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Administration may have conflict of interest with audit recommendations	Public	42 (31%)	62 (46%)	18 (13%)	11 (8%)	3 (2%)
	Private	5 (29%)	8 (47%)	2 (12%)	2 (12%)	0 (0%)
There is lack of commitment and support from top management to implement audit recommendations	Public	36 (26%)	61 (45%)	21 (15%)	14 (10%)	4 (3%)
	Private	6 (35%)	5 (29%)	2 (12%)	3 (18%)	1 (6%)
Management gives less attention to audit recommendations	Public	37 (27%)	65 (48%)	18 (13%)	14 (10%)	2 (1%)
	Private	5 (29%)	8 (47%)	1 (6%)	2 (12%)	1 (6%)
Management have limited time to implement audit recommendations	Public	26(19%)	58 (43%)	22 (16%)	24 (18%)	5 (4%)
	Private	4 (24%)	8 (50%)	2 (13%)	2 (13%)	0 (0%)
Management lacks knowledge to implement audit recommendations	Public	37 (27%)	64 (47%)	23 (17%)	9 (7%)	3 (2%)
	Private	7 (44%)	7 (44%)	1 (6%)	1 (6%)	0 (0%)
Management is not open to change and suggested improvements by the auditors	Public	37 (28%)	66 (50%)	20 (15%)	5 (4%)	5 (4%)
	Private	7 (41%)	6 (35%)	2 (12%)	2 (12%)	0 (0%)
Management does not motivate employees to support implementation of audit recommendations	Public	31 (23%)	60 (45%)	25 (19%)	13 (10%)	5 (3%)
	Private	7 (41%)	6 (35%)	2 (12%)	1 (6%)	1 (6%)



Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Management does not develop action plan to implement suggested recommendations by the auditors	Public	33 (25%)	55 (42%)	24 (18%)	14 (11%)	5 (4%)
	Private	5 (29%)	8 (47%)	3 (17%)	0 (0%)	1 (7%)
Management has established IQA unit to coordinate internal quality assurance	Public	29 (22%)	28 (21%)	16 (12%)	38 (29%)	21(16%)
	Private	3 (18%)	5 (29%)	1 (6%)	3 (18%)	5(29%)
IQA unit is active and supports implementation of audit recommendations	Public	30 (23%)	27 (21%)	17 (13%)	36 (27%)	21(16%)
	Private	3 (20%)	4 (27%)	2 (13%)	3 (20%)	3 (20%)

The results revealed that the majority of respondents, 77% and 76% in public and private TVCs respectively felt that the administration didn't have a conflict of interest with audit recommendations. Similarly, the majority of the respondents 71% and 64% in public and private TVCs respectively stated that the top management were committed and supported audit recommendations.

The results also revealed that 71% and 62% of the respondents from public and private TVCs respectively stated that the management gave attention to the QA recommendations while 11% and 18% from public and private TVCs respectively were of contrary opinion. Findings further showed that 62% and 74% of respondents from public and private TVCs respectively disagreed with the statement that the management had limited time for implementation of QA recommendations.

Based on the study, the management was knowledgeable enough to implement QA recommendations. This was signified by 74% and 88% of respondents from public and private TVCs respectively who disagreed with the statement that management lacks knowledge to implement audit recommendations. The study further revealed that the Management from public TVCs are more knowledgeable than their counterparts in private TVCs.

A higher proportion of 78% and 76% of the respondents from public and private TVCs respectively stated the management was open to change and suggested improvements by the auditors. On whether the management motivated employees to support implementation of QA recommendations, 68% and 76% of respondents from public and private TVCs respectively stated that employees are motivated while 14% and 12% were of contrary opinion.

A large number of respondents, 67% and 76% of respondents from public and private TVCs respectively stated that management developed action plans to implement suggested recommendations by the auditors, 15% and 7% were of contrary opinion while 18% and 17% from public and private TVCs respectively were uncertain.

Further, the findings revealed that 45% and 47% of the respondents from public and private TVCs respectively stated that the management had established an IQA unit to coordinate internal quality assurance, 44% and 47% from public and private TVCs respectively were of contrary opinion while 12% and 6% from public and private TVCs respectively were undecided. These results shows that

several TVCs had not established an IQA unit to coordinate internal quality assurance. Similarly, 43% and 40% of respondents from public and private TVCs respectively stated that the IQA unit was active and supported implementation of audit recommendations, 44% and 47% from public and private TVCs respectively were of contrary opinion while 13% from both private and public TVCs were uncertain. This clearly indicates that despite some institutions establishing an IQA unit it was neither active nor supported the implementation of QA recommendations.

## 4.6 Determine the effect of staff competencies on implementation of quality audit recommendations in TVET institutions in Kenya

### 4.6.1 Effect of staff competencies on implementation of quality audit recommendations in NP

*Table 12: Effect of staff competencies on implementation of quality audit recommendations in NPs*

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Staff are qualified and capable of implementing audit recommendations	1 (3%)	1 (3%)	1 (3%)	12 (36%)	18 (55%)
Staff are well experienced and capable of implementing audit recommendations	1 (3%)	1 (3%)	2 (6%)	19 (58%)	10 (30%)
Staff have been capacity built on the implementation of the TVET Quality Assurance Framework	3 (9%)	6 (19%)	7 (21%)	8 (24%)	9 (27%)
High turnover of knowledgeable employees affected implementation of audit recommendations	6 (18%)	12 (36%)	5 (15%)	5 (15%)	5 (15%)

The results revealed that a large proportion of respondents, 91% and 88% stated that their staff were qualified and experienced respectively. Based on this finding, staff in National Polytechnics were capable of implementing audit recommendations. Additionally, 51% of the respondents stated that staff had been capacity built on the implementation of the TVET Quality Assurance Framework, 28% felt that staff were not trained on TVET Quality Assurance Framework while 21% were undecided. The findings further show that 30% of the respondents agreed that high turnover of knowledgeable employees affected implementation of audit recommendations while 54% had a contrary opinion.

Based on the findings, it can be concluded that staff in NPs are qualified, well experienced and capable of implementing quality audit recommendations. However, staff have not been trained on implementation of the TVET Quality Assurance Framework. It can also be noted that high turnover of knowledgeable employees did not affect implementation of audit recommendations

#### 4.6.2 Effect of staff competencies on implementation of quality audit recommendations in TVCs

*Table 13: Effect of staff competencies on implementation of quality audit recommendations in TVCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Staff are qualified and capable of implementing audit recommendations	Public	0 (0%)	1 (1%)	5 (4%)	66(57%)	44 (38%)
	Private	0 (0%)	3 (4%)	8 (10%)	48 (56%)	25 (30%)
Staff are well experienced and capable of implementing audit recommendations	Public	0 (0%)	7 (6%)	7 (6%)	74 (64%)	27 (24%)
	Private	0 (0%)	3 (4%)	8 (10%)	53 (63%)	20 (24%)
Staff have been capacity built on the implementation of the TVET Quality Assurance Framework	Public	12 (10%)	29(25%)	16(14%)	47 (41%)	12 (10%)
	Private	9 (11%)	23 (27%)	19 (23%)	26 (31%)	7 (8%)
High turnover of knowledgeable employees affected implementation of audit recommendations	Public	19 (16%)	43 (37%)	15 (13%)	24 (21%)	15 (13%)
	Private	10 (12%)	31 (37%)	14 (17%)	19 (22%)	10 (12%)

The results revealed that a large proportion of respondents, 95% and 86% in public and private TVCs respectively felt that their staff were qualified and capable of implementing audit recommendations. Similarly, 88 % and 87 % in public and private TVCs respectively agreed that staff are well experienced and capable of implementing audit recommendations. Based on these findings it can be noted that, in both public and private TVCs, staff are qualified, well experienced and capable of implementing audit recommendations. Additionally, in public and private TVCs, 51% and 39 % of the respondents respectively, stated that staff had been capacity built on the implementation of the TVET Quality Assurance Framework while 35% and 38% respectively were of the contrary opinion. Based on these findings, it can be concluded that staff in public TVCs were more trained on TVET Quality assurance framework than their counterpart in private TVCs. The findings further show that, in both public and private TVCs, 34% of the respondents agreed that high turnover of knowledgeable employees affected implementation of audit recommendations while 53% and 49% respectively were of the contrary opinion. Based on these findings, it can be concluded that high turnover of knowledgeable employees did not affect implementation of audit recommendations TVCs.

### 4.6.3 Effect of staff competencies on implementation of quality audit recommendations in VTCs

*Table 14: Effect of staff competencies on implementation of quality audit recommendations in VTCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Staff are qualified and capable of implementing audit recommendations	Public	1 (1%)	17 (7%)	33(15%)	131 (61%)	34(16%)
	Private	0 (0%)	0 (0%)	2 (10%)	14 (70%)	4 (20%)
Staff are well experienced and capable of implementing audit recommendations	Public	1 (1%)	21(10%)	32(14%)	124 (59%)	34 (16%)
	Private	0 (0%)	0 (0%)	2 (10%)	12 (60%)	6 (30%)
Staff have been capacity built on the implementation of the TVET Quality Assurance Framework	Public	59 (27%)	73(34%)	33(15%)	41 (19%)	10 (5%)
	Private	5 (25%)	3 (15%)	4 (20%)	4 (20%)	4 (20%)
High turnover of knowledgeable employees affected implementation of audit recommendations	Public	41 (19%)	79 (36%)	24(11%)	53 (24%)	20 (10%)
	Private	3 (14%)	8 (38%)	1 (5%)	7 (33%)	2 (10%)

Majority of respondents, 77% and 90% in public and private VTCs respectively, agreed with the statement that their staff were qualified and capable of implementing audit recommendations. Similarly, 75 % and 90% in public and private VTCs respectively agreed that staff are well experienced and capable of implementing audit recommendations. Based on these findings it can be noted that, in both public and private VTCs, staff are qualified, well experienced and capable of implementing audit recommendations.

Additionally, in public and private VTCs, 61% and 40 % of the respondents respectively, disagreed with the statement that staff had been capacity built on the implementation of the TVET Quality Assurance Framework while 24% and 40% respectively were of the contrary opinion. The findings further show that, in both public and private TVCs, 55% and 52% of the respondents disagreed with the statement that high turnover of knowledgeable employees affected implementation of audit recommendations while 34% and 43% respectively were of the contrary opinion. Based on the findings, high turnover of knowledgeable employees did not have any significant effect on implementation of audit recommendations in theVTCs. Comparing TVCs and VTCs it can be concluded that staff in public TVCs have received more training on the TVET Quality Assurance Framework than their counterparts in public VTCs.

## 4.7 Determine the effect of financial resources on implementation of quality audit recommendations

### 4.7.1 Effect of financial resources on implementation of quality audit recommendations in NPs

*Table 15: Effect of financial resources on implementation of quality audit recommendations in NPs*

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are economical to implement	2 (6%)	4 (12%)	9 (27%)	14 (43%)	4 (12%)
Institution has adequate financial resources to implement audit recommendations	1(3%)	5(15%)	6 (18%)	15 (45%)	6 (18%)
Institution has diversified sources of income	3(9%)	3 (9%)	8(24%)	15(46%)	4 (12%)
Institution has budgeted for implementation of audit recommendations	2 (6%)	2 (6%)	9 (27%)	13 (39%)	7 (22%)

In NPs, the majority of respondents (55%) agreed that audit recommendations are economical to implement while 27% remained neutral and 18% disagreed. Further investigation revealed that 63% of the respondents stated that their institution had adequate financial resources to implement audit recommendations while 18% were of the contrary opinion. On institutions having diversified sources of income, 58 % of the respondents agreed with the statement, 24% were undecided while 18% disagreed. Further analysis shows that 61% of the respondents stated that institutions had budgeted for implementation of audit recommendations, 27% were undecided while 12% disagreed with the statement. Based on the findings, the majority of the NPs had diversified sources of income, adequate financial resources and had budgeted for implementation of audit recommendations. The adequate sources of income in NP can be attributed to the high population of trainees and diversified sources of income.

### 4.7.2 Effect of financial resources on implementation of quality audit recommendations in TVCs

*Table 16: Effect of financial resources on implementation of quality audit recommendations in TVCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are economical to implement	Public	5 (4%)	13 (11%)	36 (31%)	49 (42%)	13 (12%)
	Private	4 (5%)	19 (23%)	18 (21%)	35 (42%)	8 (10%)
Institution has adequate financial resources to implement audit recommendations	Public	8 (7%)	46 (40%)	26 (22%)	28 (24%)	8 (7%)
	Private	4 (5%)	23 (27%)	18(22%)	30 (36%)	8 (10%)

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Institution has diversified sources of income	Public	11(9%)	47 (41%)	21 (18%)	31 (27%)	6 (5%)
	Private	14 (17%)	30 (36%)	9 (11%)	27 (32%)	4 (5%)
Institution has budgeted for implementation of audit recommendations	Public	9 (8%)	13 (11%)	34 (29%)	51 (44%)	9 (8%)
	Private	5 (6%)	15 (18%)	15 (18%)	43 (51%)	6 (7%)

From table 16, majority of the respondents, 54% and 52% from the public and private TVCs respectively agreed that QA recommendations were economical to implement, 15% and 27% from the public and private TVCs respectively disagreed while 31% and 21% from the public and private TVCs respectively remained neutral. Further the study revealed that a significant number 31% and 46% from the public and private TVCs respectively noted that Institution had adequate financial resources to implement QA recommendations, an equally significant number 47% and 32% from the public and private TVCs respectively were of contrary opinion while 22% from both public and private TVCs were uncertain.

Although at least an average number of 50% and 53% of respondents from public and private TVCs respectively stated that institutions had no diversified sources of income, a significant number of 32% and 37% from public and private TVCs respectively stated otherwise. Additionally, majority of the respondents, 52% and 58% from public and private TVCs respectively agreed that institution had budgeted for implementation of audit recommendations, 19% and 24% from public and private TVCs respectively were of contrary opinion while 29% and 18% from public and private TVCs respectively were undecided.

Despite the majority of respondents noting that the QA recommendations are economical, they stated that institutions neither had adequate financial resources to implement recommendations nor diversified sources of income. Nonetheless the findings indicate that the private TVCs are endowed with more resources than their public counterparts.

#### 4.7.3 Effect of financial resources on implementation of quality audit recommendations in VTCs

*Table 17: Effect of financial resources on implementation of quality audit recommendations in VTCs*

Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Audit recommendations are economical to implement	Public	7 (3%)	43 (20%)	42 (20%)	95 (44%)	28 (13%)
	Private	0 (0%)	3 (15%)	6 (30%)	7 (35%)	4 (20%)
Institution has adequate financial resources to implement audit recommendations	Public	40 (18%)	125 (58%)	29 (14%)	20 (9%)	3 (1%)
	Private	1 (5%)	4 (20%)	5 (25%)	7 (35%)	3 (15%)



Statements	Type	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Institution has diversified sources of income	Public	43 (20%)	103 (47%)	16 (7%)	51 (24%)	4 (2%)
	Private	1 (5%)	8 (40%)	3 (15%)	6 (30%)	2 (10%)
Institution has budgeted for implementation of audit recommendations	Public	30 (14%)	57 (26%)	46 (21%)	74 (34%)	10 (5%)
	Private	1 (5%)	4 (19%)	7 (33%)	6 (29%)	3 (14%)

From table 17 Majority of the respondents, 57% and 55% from the public and private VTCs respectively agreed that QA recommendations were economical to implement, 23% and 15% from the public and private VTCs respectively were of contrary opinion while 20% and 30% from the public and private VTCs respectively were uncertain.

On whether the institutions had adequate financial resources to implement QA recommendations, 10% and 50% of the respondents from public and private VTCs respectively agreed with the statement 76% and 25% from public and private VTCs respectively disagreed while 14% and 25% from public and private VTCs respectively remained neutral. These results clearly indicate that the private VTCs had adequate financial resources to implement QA recommendations compared to their public counterparts. The findings further revealed that 26% and 40% of the respondents from public and private VTCs respectively stated that institutions had diversified sources of income while 67% and 45% from public and private VTCs respectively stated otherwise.

Additionally, a significant number of 39% and 43% from public and private VTCs respectively noted that institution had budgeted for implementation of QA recommendations, 40% and 24% from public and private VTCs respectively were of contrary opinion while 21% and 33% from public and private VTCs respectively were neutral about it.

#### 4.8 Binary Logistic Regression

The study used Binary Logistic Regression to determine the quantitative association between the variables. Scores above 3 denoted that respondents had implemented the audit recommendations while scores below 3 signified that respondents had a contrary opinion. In the logit model, implementation of audit recommendations takes two possible outcomes (1- if the institution implemented the recommendations and, 0-otherwise). The findings are presented in table 18

**Table 18; Binary Logistic Regression results**

	B	SE	Wald	df	Sig.	Exp(B)
Nature	0.840	.299	7.884	1	.005	2.317
Follow_up	0.904	.210	18.540	1	.000	2.469
Financial_Resources	0.480	.181	7.052	1	.008	1.616
Leadership	.589	.310	3.615	1	.049	1.662
Staff_Competencies	0.447	.208	4.605	1	.032	1.564
Constant	-7.774	1.236	39.605	1	.000	.000

$$IMP = -7.78 + 0.84NA + 0.90FU + 0.48FR + 1.662IL + 0.48SC$$

**Where:**

**IMP**-Implementation of quality audit recommendations

**NA**-Nature of audit recommendations

**FU**-Follow-ups

**IL**- Institutional leadership

**FR**-Financial resources

**SC**-Staff competencies

Table 18 shows the results for logistic regression with log odds estimates. From the findings all the coefficients have a p-value < 0.05 hence they are statistically significant (reject null hypothesis), so all the explanatory variables (nature of audit recommendations, follow-ups, financial resources and staff competencies) affect the implementation of quality audit recommendations. The odd ratio (Exp(B)) denotes the quantitative association between the dependent and independent variables. The odds ratio of the nature of quality audit recommendation, follow-ups, financial resources, institutional leadership and staff competencies are 2.317, 2.469, 1.616, 1.662 and 1.564 respectively. This implies that enhancement of the nature of quality audit (clear, objective, easy to implement, provides suggestions for further improvement and not in conflict with other legal frameworks) multiplies the probability of implementing quality audit recommendations by 2.317. The findings are consistent with Wadesango, Chinamasa, Mhaka and Wadesango (2017) where it was established that audit recommendations are not implemented as a result of complexity of the recommendations and non-feasible recommendations made by auditors.

The findings further show that enhanced follow-ups, increase in financial resources, institutional leadership and improved staff competencies multiplies the probability of implementing the quality audit recommendations by 2.469, 1.616, 1.662 and 1.564, respectively. These findings support Abebe (2018) where it was found that inadequacy of staff competency, lack of top management support, monitoring and follow-up were the main factors affecting implementation of audit recommendations. Findings from this study compare with Langat, Omboto, Ambuli and Ng'eno (2021) where it was found that trainer academic qualification, trainer continuous professional development (CPD) and trainer pedagogy influence the competencies of a trainer.



## **CHAPTER 5**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

The main objective of this study was to investigate the determinants of implementation of quality audit recommendations in TVET institutions in Kenya. The specific objectives of the study were to; establish the extent to which the nature of quality audit recommendations affects their implementation, determine the effect of audit follow-up on the implementation of quality audit recommendations in TVET institutions in Kenya; establish the effect of institutional leadership on implementation of quality audit recommendations in TVET institutions in Kenya, determine the effect of staff competencies on implementation of quality audit recommendations in TVET institutions in Kenya and to investigate the effect of financial resources on implementation of quality audit recommendations. Based on the research findings, the following conclusions and recommendations were made;

#### **5.2 Conclusions**

The quality audit recommendations provided suggestions for improvement, were not in conflict with other legal requirements, addressed to those who were to implement them, objective, clear and not difficult to implement. However, the institutions were unable to implement some of the recommendations due to financial constraints. Overall, there was a positive significant relationship between the nature of audit recommendations and implementation of quality audit recommendations in TVET institutions in Kenya.

Majority of the respondents agreed that lack of top management follow-up affects implementation of audit recommendations, management shares audit findings with the rest of the staff, management communicates the actions to be taken on audit recommendations as specified by the auditor and the institution periodically monitors implementation of audit recommendations. However, it was noted that follow-up by TVETA was minimal.

Institutional leadership was not an impediment to the implementation of quality audit recommendations in the three categories of TVET institutions (NPs, TVCs and VTCs). This was evident from the findings where administration did not have conflict of interest with audit recommendations, were committed to implementing audit recommendations, devoted time to implement audit recommendations, had knowledge to implement audit recommendations, was open to change, motivated employees to implement audit recommendations, developed action plans. It was also observed that while some institutions had put in place an IQA unit, it was not effective in most of the institutions sampled hence did not support implementation of quality audit recommendations. Overall, there was a significant positive relationship between institutional leadership and implementation of audit recommendations in TVET institutions in Kenya.

Findings from the study revealed that staff in NPs, TVCs and VTCs are qualified, well experienced and capable of implementing quality audit recommendations. However, the majority of the staff have not been trained on implementation of the TVET Quality Assurance Framework. Further analysis revealed that staff in public TVCs have received more training on the TVET Quality Assurance Framework than their counterparts in public VTCs. It was also noted that staff turnover is moderate and did not affect implementation of audit recommendations. Overall, there was a positive significant relationship between staff competencies and implementation of quality audit recommendation.

National Polytechnics (NPs) are endowed with more financial resources to implement QA recommendations than the other categories of institutions (TVCs and VTCs). Despite the majority of respondents noting that the QA recommendations are economical, they stated that institutions neither had adequate financial resources to implement recommendations nor diversified sources of income. It was also evident that majority of NPs and TVCs budgeted for QA recommendations with exception of a few of VTCs did. Overall, there was a positive significant relationship between financial resources and implementation of quality audit recommendation.

## **5.2 Recommendations**

1. The study recommends that there should be frequent follow-ups by top management and TVETA on the implementation of the audit recommendations.
2. Institutions to establish internal quality assurance units and develop policies and procedures to ensure the IQA unit is effective. Furthermore, IQA officers should serve as a focal point in implementing quality recommendations.
3. The Authority to scale up quality assurance training in TVET institutions especially in Technical and Vocational Colleges (TVCs) and Vocational Training Centres (VTCs)
4. Institutions to develop strategies for resource mobilization to enable effective implementation of audit recommendations

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## Appendix 1: Study Questionnaire

This questionnaire is designed to collect relevant information about your views on the “Determinants of Implementation of Quality Audit Recommendations in TVET Institutions”. Your response to the items of this questionnaire will remain confidential and the results will be used entirely for the intended purpose. If any of the questions may not be appropriate to your circumstances, you are under no obligation to answer.

### Tick Accordingly:

Administrator       Academic HoD       Trainer

### Part 1: Preliminary Information

1. County (Please select)

2. Type of Institution

Private

Public

3. Category of Institution

Vocational Training Centre

Technical and Vocational College

National Polytechnic

4. Gender

Male

Female

5. Educational level

Craft Certificate [ ]    Diploma [ ]    HND [ ]    Degree [ ]    Postgraduate [ ]

6. Work experience

Less than 5 years [ ]    5-10 years [ ]    Above 10 years [ ]

7. Do you have an idea of what role TVETA is expected to play to strengthen Quality of TVET institutions?

Yes [ ]

No [ ]

8. Do you have any knowledge of TVET Quality assurance framework?

Yes [ ]

No [ ]

9. What are the major areas of noncompliance that occurred in your Institution during the last quality audit?

- Institutional leadership, management and governance [ ]
- Physical resources [ ]
- Human resources [ ]
- Training delivery [ ]
- Programme evaluation [ ]
- Trainee support [ ]
- Research, innovation and stakeholder cooperation [ ]

10. What are the causes of these noncompliance issues in Question 9 above in your institution?

**Part Two: Implementation of Audit Recommendations**

201 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree.

S/NO	Statements	1	2	3	4	5
1.	Institution has an internal quality assurance committee					
2.	Institution prepares an action plan for all audit findings timely in order to implement the audit recommendations					
3.	Institution implements the audit recommendations as per the action plan					

202 If your organization implements the audit recommendations **with** an action plan, to what extent are the audit recommendations implemented?

- All audit recommendations implemented
- Many but not all audit recommendations implemented
- Half of the audit recommendations implemented
- The small amount of the audit recommendations implemented
- No amount of the audit recommendations implemented

203 If your organization implements the audit recommendations **without** an action plan, to what extent are the audit recommendations implemented?

- All audit recommendations implemented
- Large but not all audit recommendations implemented
- Half of the audit recommendations implemented
- The small amount of the audit recommendations implemented
- No amount of the audit recommendations implemented

### Part Three: Determinants of Implementation of Audit Recommendations

#### i. Nature of Quality Audit Recommendations

301 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree.

S/NO	Nature of Quality Audit Recommendation	1	2	3	4	5
1.	Audit recommendations are properly addressed to those who implement them					
2.	Audit recommendations are clear to implement					
3.	Audit recommendations are vague and difficult to implement					
4.	Audit recommendations are objective, that is, have sufficient and appropriate audit evidence to implement					
5.	Audit recommendations provided suggestions for improvement					
6.	Audit recommendations are not in conflict with other legal frameworks/ sessional papers					

#### ii. Audit Follow-up on the Implementation of Quality Audit Recommendations

302 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree

S/NO	Audit Follow up	1	2	3	4	5
1.	Lack of top management follow up affects implementation of audit recommendation					
2.	Management shares audit findings with the rest of the staff					
3.	Management communicates the actions to be taken on audit recommendations on time as a specified and suggested by auditor					
4.	Institution periodically monitors implementation of audit recommendations					

S/NO	Audit Follow up	1	2	3	4	5
5.	TVETA followed up on the implementation of audit recommendations					

**iii. Institutional Leadership (To be filled by Trainers and academic HoDs)**

303 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree.

S/NO	Institutional Leadership	1	2	3	4	5
1.	Administration may have conflict of interest with audit recommendations					
2.	There is lack of commitment and support from top management to implement audit recommendations					
3.	Management gives less attention to audit recommendations					
4.	Management have limited time to implement audit recommendations					
5.	Management lacks knowledge to implement audit recommendations					
6.	Management is not open to change and suggested improvements by the auditors					
7.	Management does not motivate employees to support implementation of audit recommendations					
8.	Management does not develop action plan to implement suggested recommendations by the auditors					
9.	Management has established IQA unit to coordinate internal quality assurance					
10.	IQA unit is active and supports implementation of audit recommendations					

304. In your opinion please suggest leadership changes that can be made to improve implementation of audit recommendations



#### iv. Staff Competency in Implementing Audit Recommendations

304 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree.

S/NO	Challenges of Competency	1	2	3	4	5
1.	Staff are qualified and capable of implementing audit recommendations					
2.	Staff are well experienced and capable of implementing audit recommendations					
3.	Staff have been capacity built on the implementation of the TVET Quality Assurance Framework					
4.	High turnover of knowledgeable employees affected implementation of audit recommendations					

#### v. Financial Resources and Implementation of Quality Audit Recommendations

305 Using a rating scale of 1 to 5 Tick the appropriate statement, where; 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = Strongly Disagree

S/NO	Statements on Financial Resources	1	2	3	4	5
1.	Audit recommendations are economical to implement					
2.	Institution has adequate financial resources to implement audit recommendations					
3.	Institution has diversified sources of income					
4.	Institution has budgeted for implementation of audit recommendations					