JOURNAL OF INTERDISCIPLINARY PERSPECTIVES

ISSN Print: 2984-8288, ISSN Online: 2984-8385
Vol. 3 No. 7, 358-375, July 2025

Communicating Nonconformities in Higher Education: A Phenomenological Account of Auditors' Experiences

Maryfe D. Salgado
University of Perpetual Help System Dalta, Las Piñas City, Philippines

Author Email: naksalgado@gmail.com

Date received: April 27, 2025
Date revised: May 21, 2025
Date accepted: June 19, 2025

Originality: 99%
Grammarly Score: 99%
Similarity: 1%

Recommended citation:
Salgado, M. (2025). Communicating nonconformities in higher education: A phenomenological account of auditors' experiences. *Journal of Interdisciplinary Perspectives*, 3(7), 358-375. https://doi.org/10.69569/jip.2025.314

Abstract. This qualitative study employed a phenomenological approach to explore the lived experiences of internal quality auditors in higher education institutions (HEIs) communicating non-conformities to management and academic leaders. Four guiding questions explored auditors' derived meanings, emerging themes, and recommendations for improving audit communication. A purposive sample of ten auditors, each with at least three years of experience in college or university-based internal auditing, participated in semi-structured interviews. The study ensured ethical rigor by obtaining informed consent, guaranteeing confidentiality, and maintaining voluntary participation. Data were analyzed thematically to identify core meanings and patterns within participants' narratives. Findings revealed that evidence-based reporting and constructive communication constituted the most significant experiences in auditors' documentation and verbal reporting practices. Meanings formulated from communication experiences emphasized collaborative problem-solving and active listening, while those related to documentation challenges underscored the importance of consistent record-keeping and organized documentation. Three overarching themes emerged: rewarding experience, accountability and compliance, and strengthening institutional efficiency. The study concluded that effective internal audit communication in HEIs relied heavily on clarity, transparency, and strategic collaboration. Based on these findings, recommendations included implementing training programs focused on communication strategies, standardizing reporting procedures, improving documentation systems, and institutionalizing auditor recognition. This research contributed valuable insights into the communicative dimensions of internal quality audits and proposed actionable strategies to foster institutional excellence through enhanced audit practices.

Keywords: Audit communication; Communication and documentation; Higher Education Institutions; Internal quality audits; Phenomenological account.

1.0 Introduction

Internal auditors of quality management systems (QMS) encounter communication challenges that impact the efficiency of their audit procedures. These barriers are evident in both oral and written communication and can compromise the validity of audit outcomes. According to Dagdag et al. (2022), these communication difficulties become complex when auditors interact with their superiors, colleagues, or other stakeholders. Therefore, the presentation of auditing findings and recommendations requires careful consideration. Clear and effective communication plays a crucial role in successful auditing engagements; however, it remains one of the most persistent challenges in this field. Despite their analytical skills and objectivity, internal auditors often encounter difficulties conveying their findings and insights to management. Communication challenges are intensified in multicultural environments where inherent biases, linguistic challenges, and multifaceted regulatory landscapes pose additional impediments (Junaidah, 2022). Moreover, addressing these gaps is critical, since higher education institutions (HEIs) are trying to meet international standards. Despite these identified challenges, little research has specifically investigated the phenomenological experiences of QMS auditors within HEIs, particularly in the context of communicating non-conformities to management and academic leaders. Quality Management Systems (QMS) uphold academic standards and ensure accountability within Higher Education Institutions (HEIs). Internal quality auditors play an important role in organizations by ensuring adherence to internal processes and quality management system (QMS) standards. Their responsibilities include identifying and documenting non-conformities that usually result from the processes or products failing to meet the required standards. Additionally, they were tasked with presenting observations to address these issues. Thereby, they facilitate continuous quality improvement within the organization. Dagdag et al. (2022) assert that documenting and conveying audit results connects identified problems with necessary remedial actions.

Despite the importance of this role, reporting the findings to management and academic leaders presents significant challenges. Hierarchical structures and diverse stakeholder expectations often hinder the process. Miscommunication or misinterpreting findings can undermine institutional efforts to achieve compliance and sustain improvement (Junaidah, 2022). To address this critical issue, it is necessary to delve into auditors' nuanced experiences and perceptions to determine auditors' perspectives, challenges, and decision-making processes. By then, HEIs can develop effective strategies for presenting information, engaging in dialogue, and responding to audit requirements. This approach may facilitate transparency, collaboration, and a productive audit experience, significantly improving the quality of education and institutional governance. Limited research has focused on the lived experiences of internal quality auditors as they navigate the dual challenges of documenting and communicating non-conformities. Auditors often encounter obstacles, such as resistance from institutional leaders, ambiguity in QMS documentation standards, and a lack of shared understanding among stakeholders (Lazić & Gazizulina, 2021). Although technical proficiency in documentation has been widely studied, the relational and communicative aspects of auditing remain underexplored. As Slatvinskyi and Tsymbal-Slatvinska (2023) note, understanding these interpersonal challenges is essential to improving audit effectiveness.

This study employs a phenomenological methodology to examine the experiences of internal quality auditors. By documenting auditors' lived experiences, the phenomenological approach uniquely fills this gap. It enables a more thorough investigation of how auditors comprehend, negotiate, and handle the intricate process of expressing non-conformities. Unlike quantitative methods, phenomenology uncovers the internal reflections, tensions, and strategies auditors employ when faced with resistance, ambiguity, or misinterpretation. Davidson et al. (2020) emphasize the significance of this method in examining the personal, organizational, and societal forces that shape auditing practices. These insights play a crucial role in formulating strategies to enhance communication and increase the overall effectiveness of QMS audits. The phenomenological approach is particularly adept at addressing the current knowledge gap by capturing the intricate and multifaceted nature of auditor experiences, which may not be fully revealed through quantitative methodologies.

Most existing studies on QMS audits emphasize compliance metrics and technical processes, neglecting the nuanced experiences of internal-quality auditors. This study fills this gap by investigating how auditors navigate the challenges of documenting and communicating findings. This study offers practical recommendations to enhance audit methodologies by examining the relational and cultural dynamics that influence communication. In addition to strengthening audit participation, these insights will assist HEIs in creating more collaborative, context-sensitive, and transparent communication frameworks that support the long-term viability of quality assurance systems. This study contributes to the discourse on quality assurance in higher education by addressing the significant knowledge gap. Addressing the identified gap in literature, which often prioritizes technical procedures over interpersonal and contextual dynamics, this research employs a phenomenological approach to uncover the deeper meanings behind auditors’ communication practices. It seeks to support HEIs in developing effective communication strategies that enhance the success of internal audits and ensure the long-term sustainability of QMS practices.

2.0 Methodology

2.1 Research Design

This study employs a phenomenological research design to investigate the lived experiences of internal quality auditors in higher education in terms of documenting and communicating audit findings. Phenomenology provides a framework for understanding how individuals experience and interpret their professional realities.

The method proves particularly relevant when examining communication barriers in audit practices, as these barriers emerge from complex interactions between auditor behaviors, organizational structures, and individual competencies. Agustina and Indrayani (2020) highlight that understanding auditors' subjective experiences is critical for addressing quality-related challenges within institutions. By prioritizing the nuanced experiences of internal quality auditors, the research seeks to uncover the underlying dynamics that shape professional communication. The phenomenological approach allows researchers to move beyond surface-level observations, delving into how auditors navigate and interpret their professional environments. This method reveals how personal perspectives and institutional contexts intersect to create communication challenges, ultimately providing a comprehensive understanding of audit communication processes.

2.2 Research Locale
This research was conducted at the Cotabato Foundation College of Science and Technology (CFCST) in Arakan, Cotabato, Mindanao. The CFCST is a higher education institution offering seventeen (17) programs. Its established internal quality audit system aims to improve its academic and administrative functions.

2.3 Research Participants
The researcher utilized purposive sampling to select participants. Purposive sampling is a non-probability sampling technique in which participants are deliberately chosen based on specific characteristics that align with research objectives. The participants comprised ten (10) internal quality auditors from the Cotabato Foundation College of Science and Technology (CFCST). All participants must have at least three years of experience in internal quality auditing. Their voluntary participation ensured they could choose to participate in the study without any pressure or coercion. The consent forms were used to document their agreement.

2.4 Research Instrument
The primary instrument used for data collection was a semi-structured interview guide developed and validated by the researcher. The instrument includes 14 open-ended questions designed to explore participants' experiences documenting and communicating audit findings and their challenges and strategies. Experts in quality assurance and internal auditing validated the interview questions. Feedback was integrated into the final version of the instrument. Audio recording and detailed notetaking during the interviews further ensured the accuracy of the data collected.

2.5 Data Analysis
The study's data analysis was conducted using the theme analysis framework developed by Braun and Clarke (2006), which offered a methodical and transparent way to look at the real-world experiences of internal quality auditors. To fully immerse the researcher in the material, the procedure started with familiarization, in which every interview was verbatim transcribed and reviewed several times. A thorough comprehension of each participant's story and the background of their experiences was made possible by this phase. Then, preliminary codes were created by identifying keywords, phrases, and patterns about auditors' challenges and strategies for communicating non-conformities. These codes were then methodically arranged into more general conceptual groups. The third stage, which involved grouping related codes to look for themes, developed initial themes that captured recurrent concepts throughout the data. These initial themes were further examined and improved to guarantee coherence within themes and differentiation between them. The topics were identified and given precise definitions in the following stage. Subthemes were incorporated where needed to capture subtle observations, and each topic represented a fundamental element of the participants' communication experiences.

2.5 Data Gathering Procedure
The researcher coordinated with the Quality Assurance Office at the CFCST to identify internal quality auditors who meet the inclusion criteria of at least three years of experience in internal quality auditing at the CFCST to ensure substantial professional expertise and a deep understanding of auditing processes and challenges. After sending formal invitations to potential participants, the researcher explains the study's purpose, objectives, and scope while emphasizing voluntary participation. Interested individuals underwent a brief screening process to confirm eligibility based on their auditing experience and willingness to share insights. Finally, eligible participants reviewed and signed an informed consent form detailing the study's purpose, procedures, rights, and confidentiality assurances. Semi-structured interviews were conducted with each co-participant in a private and comfortable setting within the CFCST campus. Each session lasts approximately 60-90 minutes to allow for in-

depth experience sharing. Participants were also asked to provide relevant documents, such as audit reports or communication records, with their consent, which were used to analyze or contextualize the communication challenges discussed during interviews. Moreover, all interviews were audio recorded with the consent of participants to ensure accurate data capture and transcription.

2.6 Ethical Considerations

Ethical considerations are taken into consideration in this study. Before conducting the interviews, the researcher obtained informed consent from all participants to ensure they understood the study's purpose and rights. Participants were explicitly assured of confidentiality and anonymity of their responses, with the option to withdraw at any time if they were uncomfortable without consequences. Moreover, all collected data is solely used for research purposes, upholding the highest academic and ethical standards.

3.0 Results and Discussion

3.1 Most Significant Experiences in Documenting and Verbally Communicating Audit Findings

Internal quality auditors in higher education institutions describe their most significant experiences documenting and verbally communicating audit findings through evidence-based reporting and constructive communication. These are critical to ensuring the integrity, effectiveness, and impact of the audit process.

Table 1. *Quality Auditors in Higher Education Institutions: Description of Their Most Significant Experiences Documenting and Verbally Communicating Audit Findings*

Code	Concept	General Concept
I find that documenting audit findings has become easier with technology over time. Previously, it was difficult due to the lack of technological tools, but now, using AI to generate findings based on ISO clauses has streamlined the process. (Participant 1)	**Data-driven documentation**	
One challenge I have faced is when auditees resist accepting non-conformances, often because they do not fully understand ISO standards. To address this, I explain the standards clearly, provide evidence, and reference specific clauses to justify my findings. Time constraints are another issue, but I manage this by prioritizing critical tasks and planning. (Participant 7)		
I encountered a particularly challenging yet rewarding audit when assigned to an office outside my expertise. Their operations were unfamiliar to me, which required significant effort to understand their processes. It was challenging because I had to dedicate extra time to study the legal basis for their operations and familiarize myself with their documented procedures and manuals (DPM). During the actual audit, I had to be exceptionally attentive during interactions with personnel to ensure I grasped the nuances of their processes. However, it was also rewarding because completing the audit successfully felt like achieving a significant milestone. It gave me a sense of accomplishment and growth as an auditor. (Participant 3)	**Empirical reporting**	**Evidence-Based Reporting**
Yes, the most challenging audits occurred in offices with no clear, documented procedure manual or policy, where the practices were inconsistent with any documented procedures. This made it difficult to determine what should have been done versus what was actually happening. On the other hand, the most rewarding audits involved process owners who clearly understood their roles and continuously worked on improving their practices. While not perfect, their commitment to improvement made the experience positive. (Participant 4)		
Documenting audit findings can be challenging, especially when auditing multiple offices or departments. One of the main challenges is dealing with auditees who may perceive auditors as faultfinders rather than partners in improvement. This can make it difficult to communicate findings effectively, as you are unsure how they will react. Additionally, auditing unfamiliar operations requires thorough preparation and study to ensure accuracy. (Participant 8)	**Effective Dialogue**	
I relied heavily on written notes and documents, often requiring me to double-check my sources and references. However, things have changed significantly. (Participant 8)		**Constructive Communication**
It became rewarding when I was able to guide them on the importance of maintaining proper records and the consequences of not having documented proof. It ultimately helped the department improve its processes and prevent similar issues in the future. (Participant 5)	**Strategic Discourse**	
Documenting audit findings can be particularly challenging when the process owner disagrees with the findings. For instance, during one audit, I encountered resistance from a process owner who claimed that the evidence provided by her staff was wrong. (Participant 1)		

Evidence-based Reporting

The foundation of a credible and effective audit lies in the systematic collection, analysis, and presentation of verifiable data. Auditors adhere to institutional policies, accreditation requirements, and internationally recognized quality assurance frameworks to ensure their findings are objective and reliable. By grounding their reports in empirical evidence, they enhance institutional accountability and facilitate informed decision-making, promoting continuous quality improvement.

Data-driven documentation. The first set of responses highlights the importance of leveraging technology and data to enhance the audit process. Participant 1 notes that technological advancements, such as artificial intelligence (AI), have significantly improved the efficiency and accuracy of documentation. This reflects how automation and digital tools are increasingly utilized in audits to align findings with ISO standards, ensuring consistency and compliance.

Participant 2 underscores the challenge of auditees resisting non-conformances, often due to a lack of understanding of ISO standards. In such cases, auditors rely on a structured, evidence-based approach by referencing specific clauses and providing clear justifications for their findings. This emphasizes the role of data-driven documentation in facilitating transparency, reducing misinterpretations, and ensuring that verifiable data support audit findings. Additionally, time constraints emerge as a common challenge, requiring auditors to prioritize critical areas and adopt strategic time management practices.

Empirical reporting. The second set of responses focuses on the auditors' direct experiences handling audits in unfamiliar or unstructured environments. Participant 2 describes the difficulty of auditing a department outside their expertise, requiring extensive research into legal frameworks and documented procedures. This highlights the necessity of empirical reporting, where auditors must collect and analyze comprehensive data to ensure that findings are accurate and contextually relevant. Understanding operations, referencing manuals, and engaging with personnel illustrate the depth of investigative effort involved in quality auditing.

Participant 4 further supports this by discussing audits in offices lacking documented procedures or policy manuals. The absence of structured documentation makes it difficult to determine compliance levels, forcing auditors to rely on comparative analysis and best practices. Conversely, the most rewarding audits involved process owners who demonstrated commitment to continuous improvement. This aligns with the principle that empirical reporting identifies gaps in compliance and serves as a tool for fostering a culture of quality enhancement within institutions. Evidence-based reporting is a crucial component of the audit process in higher education institutions, ensuring that findings are accurate, objective, and credible. The documentation and verbal communication of audit findings are significant in institutional quality assurance, accreditation processes, and continuous improvement efforts. By grounding audit reports in empirical data, internal auditors uphold the integrity of the audit process and facilitate informed decision-making within the institution. This academic discussion explores the significance of evidence-based reporting in higher education auditing, highlighting its role in enhancing transparency, accountability, and institutional effectiveness.

One of the fundamental reasons why evidence-based reporting is essential in higher education audits is its ability to ensure objectivity and reliability. Institutions of higher learning operate within rigorous academic, administrative, and financial frameworks that require adherence to established policies, procedures, and regulatory standards. Auditors, therefore, are responsible for basing their assessments on verifiable data rather than subjective interpretations. Using empirical evidence in documenting audit findings minimizes the risk of bias. It ensures that audit reports accurately reflect the institution’s performance in key areas such as governance, academic quality, financial management, and student services. Audit findings may be questioned without evidence-based reporting, reducing their impact and effectiveness in driving institutional improvements.

Additionally, evidence-based reporting enhances the credibility of audit findings among institutional stakeholders, including administrators, faculty, staff, students, and external regulatory bodies. Higher education institutions are often subject to oversight by accreditation agencies, funding organizations, and government authorities, requiring clear and substantiated audit documentation. By presenting findings supported by quantifiable data, auditors strengthen the institution’s ability to demonstrate compliance with academic and operational standards. This credibility is significant in accreditation and external evaluations, where institutions must provide substantial evidence of quality assurance measures and continuous improvement efforts. Failure to base audit reports on credible evidence can lead to reputational damage, loss of accreditation, and reduced funding opportunities.

Moreover, evidence-based reporting is a foundation for effective decision-making at various institutional levels. Institutional leaders rely on audit findings to make strategic decisions about academic programs, resource allocation, faculty development, and policy reforms. When audit reports are supported by robust data analysis, decision-makers can confidently implement changes that address identified gaps and enhance institutional performance. This approach also prioritizes critical areas requiring immediate attention, ensuring that resources are allocated efficiently. In contrast, audits that lack empirical support may lead to misinformed decisions, hindering progress and creating further challenges for the institution (Ramese et al., 2024).

Transparency and accountability are also strengthened through evidence-based audit reporting. Higher education institutions are responsible for maintaining public trust by ensuring that their academic offerings, financial management, and administrative processes meet the highest standards of quality and integrity. Auditors contribute to this trust by providing well-documented findings highlighting strengths and improvement areas. Clear and transparent reporting ensures institutional stakeholders understand the rationale behind audit conclusions and recommendations. This, in turn, fosters a culture of accountability, where faculty and staff are more likely to engage in meaningful discussions on how to address audit findings constructively. Without transparency in audit reporting, institutions may face challenges in gaining stakeholder buy-in, making it difficult to implement necessary reforms.

Furthermore, effective verbal communication of audit findings is contingent upon a strong foundation of evidence. Auditors often present their findings to institutional leadership, faculty committees, and accreditation bodies through formal presentations, meetings, and reports. The ability to articulate findings persuasively and professionally is enhanced when auditors rely on factual data rather than anecdotal observations (Ristiyono et al., 2024). Evidence-based communication ensures stakeholders are more receptive to audit findings, as they can see the rationale behind the conclusions. This approach also reduces resistance to audit recommendations, as stakeholders are more likely to support changes backed by credible evidence rather than perceived opinions. In this way, evidence-based reporting facilitates productive discussions that lead to meaningful institutional improvements.

In addition to improving stakeholder engagement, evidence-based reporting is vital in fostering continuous quality improvement within higher education institutions. The audit process is not merely a compliance exercise but an opportunity for institutions to reflect on their practices and identify areas for enhancement. By maintaining a rigorous data collection and analysis approach, auditors provide institutions with valuable insights that inform long-term strategic planning. Evidence-based findings enable institutions to track progress over time, measure the effectiveness of implemented changes, and refine their quality assurance mechanisms. This continuous cycle of assessment and improvement is fundamental to institutional excellence and sustainability in an increasingly competitive and dynamic higher education landscape.

Another important aspect of evidence-based reporting is its role in risk management and institutional resilience. Higher education institutions face various challenges, including financial constraints, regulatory changes, technological advancements, and shifting student demographics. Effective auditing gives institutions the necessary data to anticipate potential risks and develop proactive mitigation strategies. By identifying weaknesses and areas of non-compliance through empirical evidence, auditors help institutions implement corrective actions before issues escalate into significant problems. This proactive approach strengthens institutional resilience and ensures that higher education providers can adapt to emerging challenges while maintaining academic and operational integrity (Ton & Vu, 2024).

Furthermore, evidence-based reporting aligns with the ethical responsibilities of auditors and institutional leaders. Integrity and professionalism are foundational principles of auditing, requiring auditors to present findings that are accurate, fair, and free from misrepresentation. Ethical auditing practices demand that reports be based on verifiable data rather than personal biases or external pressures. Upholding these ethical standards enhances trust between auditors and institutional stakeholders, ensuring that audit processes contribute positively to institutional development. In contrast, audits that lack empirical support may lead to ethical concerns, such as misinterpretation of data, selective reporting, or conflicts of interest, which can undermine institutional credibility.

Finally, evidence-based reporting supports benchmarking and best practice sharing within the higher education sector. Institutions often compare their audit findings with peer institutions to assess their performance relative to national and international standards. By utilizing data-driven reporting, auditors enable institutions to identify best practices that can be adapted and implemented to enhance academic and operational efficiency. Benchmarking also facilitates collaborative learning among institutions, fostering a culture of shared knowledge and continuously enhancing higher education quality. According to Thuy and Quyen (2023), evidence-based reporting is indispensable in the documentation and verbal communication of audit findings in higher education institutions. It ensures objectivity, reliability, and credibility in audit processes, strengthening institutional accountability and transparency. Evidence-based reporting supports continuous quality improvement, risk management, and institutional resilience by providing a solid foundation for informed decision-making.

Additionally, it enhances stakeholder engagement, fosters ethical auditing practices, and facilitates benchmarking with peer institutions. As higher education institutions navigate an evolving landscape, evidence-based audit reporting remains critical in sustaining academic excellence, regulatory compliance, and institutional effectiveness. Therefore, a commitment to rigorous data collection, analysis, and communication is essential in ensuring that audit findings drive meaningful and sustainable improvements within the higher education sector.

Constructive Communication

The ability to articulate audit findings clearly, professionally, and solution-oriented is essential to fostering institutional engagement and responsiveness. Auditors must navigate complex organizational dynamics and communicate deficiencies without creating resistance or defensiveness. Through precise language, well-structured reports, and professional verbal presentations, they ensure that stakeholders understand the significance of the findings while being encouraged to implement necessary improvements proactively and cooperatively.

Effective dialogue. Effective dialogue refers to the ability of auditors to communicate findings clearly while fostering a positive and collaborative exchange with auditees. Participant 8 highlights the challenge of engaging with auditees who may perceive auditors as faultfinders rather than partners in improvement. This perception can create resistance or apprehension, making it difficult for auditors to convey their findings in a well-received way. Additionally, auditing unfamiliar operations requires extensive preparation and study to ensure that audit reports are accurate and credible. The participant also notes a reliance on written notes and documents, which necessitates thorough verification of sources and references. Over time, communication strategies have evolved, suggesting auditors have developed more effective ways of engaging with stakeholders. In this context, effective dialogue ensures that auditors can communicate findings constructively, reducing defensiveness and fostering cooperation for process improvement.

Strategic discourse. Strategic discourse involves communicating audit findings in a way that highlights deficiencies and encourages corrective action and long-term improvements. Participant 5 described a rewarding experience where they successfully guided auditees in maintaining proper records. By emphasizing the consequences of poor documentation, the auditor helped the department improve its processes and prevent similar issues in the future. This demonstrates how auditors must go beyond merely reporting issues and instead engage in strategic discourse to drive meaningful change. Participant 1 highlights a specific challenge in constructive communication—dealing with process owners who disagree with audit findings. In one case, a process owner resisted the findings, claiming that the evidence provided by staff was inaccurate. This scenario underscores the importance of strategic discourse, where auditors must navigate disagreements professionally, justify their findings with evidence, and foster a dialogue that leads to resolution rather than conflict.

Constructive communication plays a crucial role in the auditing process within higher education institutions, particularly in the documentation and verbal communication of audit findings. The effectiveness of an audit is not solely dependent on the accuracy and reliability of the findings but also on how well these findings are communicated to institutional stakeholders. Auditors must ensure that their reports are clear, precise, and objective while fostering a positive and solution-oriented dialogue with administrators, faculty, and staff. Constructive communication ensures that audit results are received openly, corrective actions are taken efficiently, and institutional improvements are continuously made based on audit recommendations (Abdelaziz, 2024). This discussion explores the significance of constructive communication in higher education auditing, highlighting its impact on transparency, stakeholder engagement, institutional improvement, and compliance with academic and regulatory standards.

One of the primary reasons why constructive communication is essential in audit reporting is that it facilitates transparency and clarity in presenting findings. Higher education institutions operate in complex academic and administrative environments where policies, procedures, and standards must be consistently upheld. When documenting audit findings, auditors must ensure that reports are structured logically and that all conclusions are backed by empirical evidence. However, how findings are presented also significantly influences how they are perceived. If audit reports are communicated in a confrontational or overly critical tone, stakeholders may become defensive, leading to resistance rather than constructive dialogue. By adopting a constructive communication approach, auditors can present findings professionally and objectively, ensuring that stakeholders understand the purpose of the audit and the rationale behind the identified concerns (Alajlouni & Nusair, 2024).

Furthermore, constructive communication strengthens stakeholder engagement and cooperation in addressing audit findings. Higher education institutions have multiple departments and personnel with varying roles and responsibilities. When auditors document and communicate findings, they must consider that different stakeholders may have different levels of familiarity with audit processes and standards. Some individuals may perceive audits as an evaluation of their performance rather than as an assessment of institutional processes. This perception can create tensions that hinder meaningful engagement. By using constructive communication techniques such as active listening, respectful dialogue, and positive framing, auditors can foster an environment where stakeholders feel valued and involved. This, in turn, encourages cooperation and the willingness to implement necessary improvements based on audit recommendations.

For Svitlana (2023), constructive communication also extends to conflict resolution during the audit process. It is not uncommon for audit findings to be met with disagreement, particularly when discrepancies between documented policies and actual practices are highlighted. In such cases, process owners or department heads may challenge the validity of the findings, arguing that specific operational nuances were overlooked. These disagreements can escalate without effective communication, leading to delays in implementing corrective measures. Constructive communication enables auditors to navigate these challenges by engaging in open discussions, clarifying audit methodologies, and providing well-substantiated justifications for their conclusions. By fostering a problem-solving mindset rather than an adversarial stance, auditors can work collaboratively with stakeholders to address concerns and reach consensus on necessary actions.

Additionally, constructive communication is key in promoting a culture of continuous improvement within higher education institutions. Audits are not merely compliance exercises but opportunities for institutions to assess their effectiveness and identify areas for enhancement. When communicated constructively, audit findings serve as a valuable institutional learning and development tool. Instead of focusing solely on deficiencies, auditors can highlight best practices, acknowledge improvements, and recommend strategies for further growth. This approach encourages a proactive mindset among faculty and staff, motivating them to self-assess and contribute to the institution's overall quality enhancement efforts. A positive and forward-looking communication style fosters a sense of shared responsibility, where all stakeholders view audits as a means to refine and strengthen institutional practices rather than as punitive assessments.

The impact of constructive communication in higher education auditing is also evident in its role in regulatory compliance and accreditation processes. Institutions of higher learning are subject to various accreditation bodies and quality assurance frameworks that require comprehensive documentation of audit findings. The ability to articulate findings effectively, both in written reports and verbal presentations, is essential for demonstrating compliance with academic and operational standards. When auditors communicate their findings constructively, they enhance the institution's ability to respond to accreditation requirements and external evaluations. Moreover, accreditation reviewers often engage directly with institutional representatives to discuss audit results, making effective verbal communication a crucial skill for conveying the institution's strengths, challenges, and improvement plans compellingly and transparently.

Another important aspect of constructive communication in audit reporting is its influence on decision-making processes within higher education institutions. Institutional leaders rely on audit findings to make informed decisions regarding resource allocation, policy revisions, and strategic planning. If audit reports are not communicated clearly and constructively, decision-makers may misinterpret findings or overlook critical issues. A well-structured and professionally communicated audit report ensures institutional leaders comprehensively understand the audit outcomes, allowing them to take appropriate actions to address identified gaps. Moreover, constructive communication facilitates follow-up discussions where auditors and institutional leaders can collaboratively explore solutions, set priorities, and establish timelines for implementing recommendations. This engagement enhances the effectiveness of audits as a mechanism for institutional governance and continuous quality improvement. In addition to its role in institutional decision-making, Idrees et al. (2023) posited that constructive communication is vital in training and capacity-building efforts related to auditing. Many higher education institutions conduct internal audits as part of their quality assurance initiatives, requiring faculty and administrative staff to participate in the audit process. Auditors who effectively communicate findings and provide constructive feedback contribute to the professional development of these personnel by increasing their understanding of quality assurance principles and best practices. This, in turn, enhances the overall quality culture within the institution, as staff members become more knowledgeable about compliance requirements, documentation standards, and process improvement strategies. Training sessions and post-audit discussions that emphasize constructive communication help create an environment where continuous learning and institutional excellence are prioritized.

Moreover, constructive communication fosters trust and credibility in the audit process. Trust is fundamental in any organizational setting, and higher education institutions are no exception. When faculty, staff, and administrators perceive auditors as transparent, fair, and objective, they are more likely to accept audit findings and collaborate in implementing corrective measures. Conversely, if audit communication is perceived as overly critical, punitive, or lacking clarity, stakeholders may develop skepticism toward the audit process, leading to reluctance to engage with future assessments. Constructive communication reinforces the integrity of the audit function by demonstrating that auditors are committed to institutional improvement rather than faultfinding. This trust-building aspect is crucial in long-term institutional development, where sustained engagement and cooperation are necessary for achieving quality assurance goals.

Constructive communication enhances the overall effectiveness of audit presentations and reporting. Beyond written documentation, auditors frequently communicate verbally through meetings, debriefing sessions, and presentations to institutional leadership. The ability to convey findings concisely and solution-oriented ensures that stakeholders fully grasp the implications of the audit results. Verbal, well-structured, constructive communication helps auditors address questions, clarify uncertainties, and effectively reinforce key points. This is particularly crucial in higher education institutions where decision-making involves multiple stakeholders, including academic leaders, administrative personnel, and external reviewers. Effective verbal communication ensures that all parties are aligned in their understanding of the audit outcomes and committed to implementing necessary improvements. Constructive communication is indispensable in the documentation and verbal communication of audit findings in higher education institutions. It facilitates transparency, fosters stakeholder engagement, resolves conflicts, promotes continuous improvement, and enhances institutional compliance with accreditation standards.

Additionally, it supports informed decision-making, contributes to training and capacity-building, builds trust in the audit process, and ensures the effectiveness of verbal and written audit presentations. Given higher education institutions' complex and dynamic nature, auditors must employ constructive communication strategies to ensure their findings lead to meaningful and sustainable institutional improvements. By prioritizing clarity, professionalism, and collaboration in audit reporting, institutions can leverage audits to enhance quality assurance, governance, and overall institutional effectiveness (Broto Legowo et al., 2020).

3.2 Meanings Formulated Based on Internal Quality Auditors' Most Significant Experiences Regarding Communication and Documentation Challenges

Table 2 categorizes these experiences into two primary areas: Communication Challenges and Documentation Challenges. Each category contains key themes encapsulating the auditors' approaches to overcoming challenges and ensuring effective quality assurance practices. Additionally, the participant responses indicate two primary approaches to overcoming these documentation challenges: Collaborative Problem-Solving and Active Listening. These two strategies are essential in fostering constructive discussions, ensuring clarity in audit findings, and promoting professional interactions between auditors and stakeholders. Moreover, the table also categorizes auditors' responses under two primary themes under documentation challenges: Consistent Record-Keeping and Organized Documentation. These themes highlight the auditors' approaches to ensuring accuracy, compliance, and clarity in their audit documentation.

Table 2. *Meanings Formulated Based on Internal Quality Auditors' Most Significant Experiences Regarding Communication and Documentation Challenges*

Participant Responses	Code	Category
"When stakeholders disagree with my findings, I stay calm and present objective evidence to support my conclusions, listen to their concerns, and explain how the standards apply while encouraging constructive discussions." (Participant 10)	**Collaborative Problem-Solving**	**Communication Challenges**
"If stakeholders disagree with the audit findings, I calmly present the clauses, statutory regulations, and evidence that support my conclusions, ensuring the tone remains respectful and professional to encourage constructive discussions." (Participant 7)		
"When stakeholders challenge my findings, I first listen to their concerns and try to understand their perspective, ensuring that my approach is professional and diplomatic." (Participant 6)	**Active Listening**	
"I always stick to the facts and focus on the process, inviting stakeholders to provide their perspective while ensuring the discussion remains constructive and centered on improving the system." (Participant 3)		
"Accuracy comes from following the audit manual and comparing the findings directly to the established standards." (Participant 3)	**Consistent Record-Keeping**	**Documentation Challenges**
"To ensure clarity and accuracy, I systematically investigate the institution's mandates by citing specific RAs, Circulars, EOs, and other relevant regulatory updates. Additionally, I align my findings with ISO clauses or other applicable standards. This approach ensures that my documentation is precise and compliant with institutional requirements." (Participant 9)	**Organized Documentation**	
"I ensure clarity and accuracy in my audit documentation by referencing regulatory standards and maintaining a process-based approach. This allows me to ensure my findings align with the manual requirements." (Participant 4)		

Communication Challenges

Collaborative problem-solving. The concept of collaborative problem-solving emphasizes the necessity of engaging multiple stakeholders in discussions to address audit-related issues constructively. Internal quality auditors often encounter resistance from process owners or auditees when findings highlight discrepancies or non-conformances. However, auditors utilize a cooperative approach that fosters open dialogue and mutual understanding rather than imposing directives. This method enables auditors and institutional personnel to work together to develop solutions that align with institutional policies, accreditation requirements, and quality standards. By promoting teamwork, collaborative problem-solving transforms communication challenges into opportunities for improvement and continuous institutional growth.

Collaborative problem-solving is a fundamental approach that internal quality auditors adopt when confronted with disagreements regarding audit findings. The responses from Participants 10 and 7 illustrate a commitment to maintaining objectivity and professionalism when stakeholders contest the validity of audit conclusions. Participant 10 highlights the importance of staying composed and relying on objective evidence to substantiate findings. By doing so, the auditor ensures that discussions remain fact-based rather than personal or confrontational. This method is further reinforced by explaining how standards apply to specific situations, helping stakeholders comprehend the rationale behind audit results. Furthermore, this approach encourages constructive discussions, which allow for meaningful exchanges that lead to a shared understanding between auditors and stakeholders.

Similarly, Participant 7 underscores the role of statutory regulations and clauses in reinforcing audit conclusions. By referencing concrete legal and procedural frameworks, the auditor provides a robust foundation for the findings, which lends credibility and authority to the audit process. The emphasis on maintaining a respectful and professional tone ensures that the discussion remains productive and does not escalate into conflict. The effectiveness of collaborative problem-solving in this context is evident in how auditors use clear, standardized regulations to bridge understanding gaps and facilitate stakeholder agreement. This strategy resolves disagreements and fosters a culture of accountability and compliance within the institution being audited. Beyond maintaining objectivity and relying on regulatory frameworks, collaborative problem-solving also involves creating an environment where stakeholders feel heard and valued. By encouraging constructive discussions, auditors demonstrate their willingness to consider alternative perspectives, thereby reducing resistance from stakeholders who might otherwise perceive audits as adversarial. This approach shifts the focus from blame to collective improvement, aligning with the overall goal of audits—to enhance institutional processes and compliance rather than merely identifying faults.

Active listening. Another crucial aspect of effective communication in audits is active listening. Internal quality auditors must attentively listen to auditees' concerns, justifications, and clarifications to ensure a fair and accurate assessment. Miscommunication or misunderstandings often arise when auditors fail to fully grasp the operational context of a department or process. Through active listening, auditors demonstrate professionalism and respect for auditees' perspectives, fostering a more cooperative and less adversarial audit environment. This practice allows for a comprehensive evaluation of processes while building trust between auditors and institutional stakeholders, ultimately facilitating smoother implementation of audit recommendations.

On the other hand, active listening emerges as another critical strategy in handling communication challenges. The responses from Participants 6 and 3 illustrate how internal quality auditors integrate active listening into their approach to mitigate resistance and facilitate understanding. Participant 6 emphasizes listening to stakeholders' concerns before responding to their challenges. This method ensures that stakeholders feel acknowledged and respected, which can significantly reduce defensiveness and opposition. Active listening is essential to professional and diplomatic communication, allowing auditors to fully understand the stakeholders' perspective before formulating a response. This approach aligns with best practices in effective communication, where listening actively before responding leads to more meaningful and productive interactions. Participant 3 reinforces this perspective by highlighting the necessity of maintaining discussions centered on process improvement rather than individual accountability. By sticking to factual observations and focusing on the process, auditors prevent discussions from becoming personal or confrontational. Instead of dismissing stakeholder concerns, this approach invites them to provide their perspectives, fostering an inclusive dialogue. Such an approach helps resolve disagreements and strengthens relationships between auditors and stakeholders by demonstrating a commitment to fairness and transparency.

The role of active listening in audits extends beyond mere acknowledgment of stakeholder concerns. It is crucial in clarifying misunderstandings and ensuring audit findings are correctly interpreted. Often, resistance to audit findings arises from misinterpretation or lack of clarity regarding the standards applied. By actively listening to stakeholder concerns and addressing their points of contention, auditors can refine their explanations and make their conclusions more accessible. This iterative process helps dispel doubts and reinforce trust in the audit process. Moreover, combining collaborative problem-solving and active listening creates a balanced and effective communication framework for internal quality auditors. While problem-solving strategies provide the necessary structure and authority to address disagreements, active listening ensures auditors remain open to dialogue and flexible. Together, these strategies enable auditors to navigate complex discussions without compromising the integrity of their findings. Instead of merely imposing compliance, auditors become facilitators of improvement, helping institutions align their practices with established standards more cooperatively.

Meanwhile, Rebollos et al. (2024) argued that the effectiveness of these strategies is particularly crucial in audit environments where stakeholders may have pre-existing biases against external evaluations. Many institutions view audits as intrusive or critical, leading to initial resistance from those being audited. However, by employing active listening and collaborative problem-solving, auditors can shift this perception from scrutiny to constructive feedback. This shift improves compliance and encourages institutions to actively participate in auditing actively, recognizing its value in fostering long-term improvements. Additionally, these strategies contribute to professional growth and competence among auditors themselves. Engaging in collaborative problem-solving enhances auditors' ability to apply standards in varied and complex situations, while active listening sharpens their interpersonal and negotiation skills. Both are indispensable for auditors who operate in environments where clarity, precision, and diplomacy are paramount. The ability to remain composed under pressure, address concerns methodically, and communicate findings effectively distinguishes highly effective auditors from those who struggle with stakeholder engagement.

Furthermore, Trisnawati and Rosiawan (2022) emphasized that integrating these strategies supports the broader objectives of internal quality audits. The primary goal of audits is not merely to identify deficiencies but to drive continuous improvement. A rigid, authoritarian approach to auditing can alienate stakeholders and reduce the willingness of institutions to engage with audit processes constructively. In contrast, a more collaborative and open approach fosters an atmosphere where stakeholders see audits as growth opportunities rather than punitive measures. This perspective shift is crucial in promoting a culture of quality assurance and continuous enhancement.

Considering the long-term implications of employing Collaborative Problem-Solving and Active Listening in audit engagements is also important. Beyond individual audit cycles, these strategies build a more open and transparent organizational culture. Institutions that experience audits conducted with these approaches are more likely to embrace accountability and proactive compliance measures. This is particularly significant in organizations where quality assurance is an ongoing process rather than a one-time assessment. By embedding these communication practices into their audit approach, auditors help cultivate a mindset of continuous improvement among stakeholders, ultimately benefiting the institution (Trisnawati & Rosiawan, 2022). Collaborative Problem-Solving and Active Listening **are** indispensable strategies in addressing internal quality auditors' communication challenges. Through the careful presentation of objective evidence, reliance on regulatory standards, and maintaining professional and respectful discourse, auditors successfully navigate disagreements with stakeholders. Simultaneously, by actively listening to concerns and fostering inclusive discussions, they ensure that their findings are received openly and clearly. The combined application of these approaches not only enhances the effectiveness of audits but also contributes to a more positive and cooperative auditing experience for all parties involved. By embracing these strategies, auditors strengthen their ability to facilitate compliance, drive institutional improvements, and build trust in auditing.

Document auditing in Table 2 highlights the essential role of consistent record-keeping and organized documentation in overcoming documentation challenges faced by internal quality auditors in higher education institutions. Consistency in record-keeping ensures that audit findings remain accurate, standardized, and aligned with institutional policies. Meanwhile, organized documentation enhances clarity and precision by systematically referencing relevant laws and quality standards. Together, these practices reinforce the credibility of audit reports, promote institutional accountability, and contribute to sustained quality assurance and regulatory compliance.

Consistent record-keeping. One of the most critical aspects of internal quality audits is consistent record-keeping, which ensures that all audit findings, observations, and recommendations are accurately documented and readily accessible for review. Higher education institutions operate under stringent accreditation and quality assurance guidelines, requiring auditors to maintain detailed records of compliance and process assessments. Inconsistent documentation may lead to misinterpretation of findings, loss of critical data, and challenges in tracking institutional improvements over time. By maintaining uniformity in recording audit information, auditors contribute to the reliability and credibility of the institution’s quality assurance framework.

Consistent record-keeping emphasizes the importance of maintaining uniformity and reliability in audit documentation. Participant 3 underscores the necessity of adhering to the audit manual and comparing findings directly to established standards. This practice ensures that documentation remains objective, verifiable, and aligned with institutional and regulatory requirements. By following standardized procedures, auditors minimize discrepancies and enhance the credibility of their reports. Consistent record-keeping also facilitates institutional accountability, allowing for a clear historical record of audit findings, corrective actions, and continuous improvement initiatives. In higher education institutions, where compliance with accreditation bodies and quality assurance frameworks is paramount, the ability to produce well-documented and systematically recorded audit findings strengthens institutional integrity and governance.

Organized documentation. Beyond consistency, organized documentation plays a fundamental role in streamlining the audit process and facilitating transparent reporting. A structured approach to documentation ensures that audit reports are logically arranged, evidence is systematically presented, and references to relevant policies, regulations, or ISO standards are appropriately cited. Higher education institutions benefit from well-organized audit documentation as it enhances transparency, simplifies follow-up actions, and allows stakeholders to pinpoint areas requiring corrective measures efficiently. Proper documentation practices also support data-driven decision-making, enabling institutions to implement quality improvements based on well-documented audit findings.

The responses from Participants 4 and 9 highlight the significance of organized documentation in ensuring clarity and precision in audit findings. Auditors adopt a process-based approach by referencing institutional mandates, regulatory laws (such as Republic Acts, Circulars, and Executive Orders), and international standards like ISO clauses. This meticulous approach ensures that documentation is accurate and aligned with relevant policies and quality management systems. Organized documentation enables auditors to present findings in a structured and coherent manner, making it easier for stakeholders to interpret and act upon audit recommendations. It also supports transparency by providing clear justifications for identified non-conformances or areas for improvement. By systematically structuring their reports and referencing appropriate legal and quality standards, auditors enhance the reliability and applicability of their documentation, ultimately contributing to institutional excellence and continuous quality improvement.

Consistent record-keeping and organized documentation are essential to internal quality auditing in higher education institutions. These practices are crucial in ensuring the credibility, reliability, and effectiveness of audit findings. Internal quality auditors assess institutional compliance with accreditation requirements, regulatory standards, and internal policies. Their role extends beyond mere evaluation, as they provide recommendations for continuous improvement and uphold the integrity of the institution's quality assurance system. Without consistent record-keeping and organized documentation, audits may lack accuracy, transparency, and accountability, potentially compromising institutional credibility and hindering progress in higher education governance (Syahrullah et al., 2022).

Kamusoko (2020) narrated that consistent record-keeping ensures that audit findings are systematically recorded, maintained, and retrieved whenever necessary. Internal quality auditors must document all relevant data, including observations, compliance levels, and non-conformances, in a structured manner. A standardized approach to record-keeping allows auditors to track institutional progress, compare historical data, and assess the effectiveness of corrective actions taken over time. Without consistency in documentation, discrepancies may arise, making it difficult to measure improvements or identify recurring issues that require immediate attention. Additionally, regulatory bodies, accreditation agencies, and internal stakeholders rely on well-documented records to validate the institution’s commitment to quality assurance.

On the other hand, organized documentation enhances the clarity and accessibility of audit reports. A well-structured audit report should clearly outline findings, supporting evidence, and recommendations. Higher education institutions operate within a complex regulatory framework, requiring auditors to reference legal mandates, accreditation standards, and institutional policies. Organized documentation ensures that all relevant references are correctly cited, enabling stakeholders to understand the rationale behind audit findings. When audit reports are disorganized or ambiguous, misinterpretations may occur, leading to ineffective decision-making and resistance to recommended improvements. A systematic approach to documentation minimizes confusion, fosters transparency, and facilitates a smoother implementation of quality enhancement measures. Internal quality auditors in higher education institutions must adhere to a standardized documentation process to maintain consistency and organization. This includes using established templates, reporting formats, and guidelines that align with institutional and regulatory requirements (Bolanio et al., 2021). Standardization allows auditors to communicate findings uniformly, making it easier for institutional leaders and decision-makers to analyze audit results and take appropriate actions. Moreover, consistent record-keeping and organized documentation contribute to the institution’s readiness for accreditation reviews, regulatory inspections, and external audits. A well-documented audit history demonstrates institutional accountability and a commitment to continuous quality improvement.

Another significant benefit of consistent record-keeping is its role in risk management. Higher education institutions face various risks, including non-compliance with accreditation standards, financial mismanagement, and operational inefficiencies. Internal audits serve as a proactive measure to identify and mitigate these risks before they escalate into significant issues. Properly documented audit findings provide a basis for risk assessment, allowing institutions to promptly address vulnerabilities and implement corrective measures. Without consistent records, institutions may struggle to identify risk patterns, leading to reactive rather than preventive approaches to quality assurance.

Organized documentation also facilitates knowledge transfer and continuity in internal quality auditing. Higher education institutions often undergo leadership transitions, staff changes, and administrative restructuring. Institutional knowledge may be lost without organized audit documentation, leading to gaps in quality assurance processes. Proper documentation ensures that incoming auditors and administrators have access to historical records, previous audit findings, and institutional best practices. This continuity strengthens the institution's ability to sustain quality assurance initiatives regardless of personnel changes, promoting long-term stability and adherence to established standards.

Furthermore, consistent record-keeping and organized documentation enhance accountability and transparency within higher education institutions. Internal quality auditors act as impartial assessors, evaluating institutional practices based on objective evidence. Their documentation is a reference point for discussions with process owners, faculty members, and administrators. Transparent record-keeping minimizes disputes and misunderstandings by providing verifiable data to support audit conclusions. In cases where non-conformances are identified, well-documented records ensure that corrective actions are taken based on factual evidence rather than subjective interpretations. This reinforces a culture of accountability, where all institutional units recognize the importance of adhering to established quality standards. Higher education institutions operate in an era of increasing regulatory scrutiny and global competitiveness. Accreditation agencies and government bodies require institutions to demonstrate compliance with quality standards through documented evidence. Consistent record-keeping and organized documentation position institutions for success by ensuring that all audit-related information is readily available for review. Institutions with strong documentation practices are better equipped to navigate accreditation processes, respond to external audits, and showcase their commitment to excellence. Conversely, institutions that lack proper documentation may face challenges in substantiating their compliance efforts, potentially leading to unfavorable audit outcomes or accreditation delays. Technology integration further enhances the effectiveness of consistent record-keeping and organized documentation in internal quality auditing. Digital documentation systems, audit management software, and cloud-based record-keeping platforms provide auditors with efficient data storage and retrieval tools. These technological advancements streamline the documentation process, reducing the risk of data loss and ensuring that audit records remain secure and accessible. Automated systems also facilitate real-time tracking of audit progress, enabling institutions to monitor compliance trends and address issues proactively. By leveraging technology, higher education institutions can strengthen their audit documentation practices and improve overall efficiency in quality assurance management.

Consistent record-keeping and organized documentation are indispensable for internal quality auditors in higher education institutions. These practices ensure audit findings' accuracy, transparency, and accountability, enabling institutions to uphold quality standards and regulatory compliance. Consistent record-keeping provides a reliable foundation for tracking institutional progress, managing risks, and demonstrating accreditation readiness. Meanwhile, organized documentation enhances clarity, facilitates knowledge transfer, and promotes effective decision-making. As higher education institutions evolve, adopting standardized documentation processes and technological innovations will strengthen their commitment to quality assurance and continuous improvement.

3.3 Themes Emerged from the Formulated Meanings of these Audit Experiences

Table 3 presents an in-depth analysis of the key themes derived from participants' responses regarding their audit experiences. The themes reflect the significance of auditing in institutional governance, particularly in fostering professional growth, ensuring compliance, and enhancing operational efficiency.

Rewarding Experience

This theme encapsulates the fulfillment and professional growth that auditors experience as they contribute to institutional improvement and quality assurance. The participants emphasized that while the audit process posed challenges, such as balancing responsibilities and adhering to structured documentation requirements, the overall experience was ultimately rewarding. The sense of achievement stemmed from completing audits, ensuring compliance with ISO standards, and witnessing the positive institutional changes brought about by their findings.

For instance, Participant 2 noted that adhering to a structured documentation process ensured the acceptance of audit findings, reinforcing the value of meticulous auditing practices. Meanwhile, Participant 9 highlighted that completing an audit felt like a professional milestone, providing an auditor with a sense of accomplishment and growth. These insights suggest that auditors derive personal and professional satisfaction from maintaining institutional integrity despite the complexities involved. Despite the challenges associated with internal auditing, many auditors describe their experiences as rewarding. This theme highlights the personal and professional satisfaction auditors derive from their work. Completing an audit, identifying improvement areas, and seeing the recommendations' positive impact provides a sense of accomplishment. Auditors play a vital role in shaping institutional policies and ensuring students receive high-quality education. Knowing their work contributes to meaningful change reinforces their motivation and commitment (Ristiyono et al., 2024).

Table 3. *Themes Emerged from the Formulated Meanings of Audit Experiences*

Themes	Meanings	Participant Responses
Rewarding Experience	Fulfillment and professional growth, auditors gain from contributing to institutional improvement and quality assurance.	*"While it was difficult to balance, the experience was rewarding because it required me to be flexible and follow a clear process for documenting audit results. This ultimately led to the acceptance of the audit findings, as everything was aligned with the ISO standards." (Participant 2)* *"However, it was also rewarding because completing the audit successfully felt like achieving a significant milestone. It gave me a sense of accomplishment and growth as an auditor." (Participant 9)*
Accountability and Compliance	Ensuring transparency, ethical governance, and adherence to accreditation standards and institutional policies.	*"I ensure that my audit documentation is clear and accurate by sticking to the facts and referencing the exact regulatory standards being violated, ensuring findings align with compliance requirements." (Participant 3)* *"I ensure clarity and accuracy in my audit documentation by referencing regulatory standards and maintaining a process-based approach. This allows me to make sure my findings align with ISO clauses and manual requirements." (Participant 4)* *"During a management review, one of the findings from an internal audit was presented to top management. The report highlighted that the office needed to hire additional staff to handle a large volume of data, which was necessary to ensure smooth operations. This documentation was crucial because it provided evidence that the current staff levels were insufficient for the workload, leading to a decision to hire more staff." (Participant 8)*
Strengthening Institutional Efficiency	Enhancing operational effectiveness, optimizing resources, and promoting data-driven decision-making for continuous improvement.	*"A key instance was the Minutes of Meetings in a Management Review, which were critical for guiding the institution's strategic decisions, as they reflect the overall health of the quality management system and influence future planning." (Participant 6)* *"Documentation played a key role when an institution realized that without proper records, they couldn't prove their processes were being followed, leading to discussions and improvements in record-keeping practices to ensure better compliance." (Participant 5)* *"My documentation highlighted a gap in hazardous waste disposal records, leading the institution to create a manual and train staff to ensure compliance." (Participant 10)*

A rewarding experience in internal auditing also stems from the relationships built with various stakeholders. Auditors engage with faculty, administrative staff, and regulatory bodies, fostering a network of professionals committed to maintaining high education standards. These interactions provide opportunities for knowledge exchange, professional growth, and a deeper understanding of higher education governance. Furthermore, auditors witness firsthand how institutions evolve and improve over time, adding to the fulfillment they experience in their roles. Additionally, the rewarding nature of internal auditing is reflected in the personal growth auditors achieve throughout their careers. Analyzing institutional policies, interpreting regulatory guidelines, and effectively communicating audit findings enhances their analytical and problem-solving skills. Many auditors find that their roles help them develop leadership qualities and a strategic mindset, further advancing their professional development. The recognition they receive for their contributions to quality assurance also reinforces their sense of fulfillment (Dagdag et al., 2022)

Accountability and compliance. The second theme underscores the auditors' role in upholding transparency, ethical governance, and adherence to accreditation standards and institutional policies. The responses reveal that auditors ensure compliance by maintaining precise, factual, and standards-based documentation. This process validates their findings and ensures their recommendations are justifiable and aligned with regulatory frameworks. For example, Participant 3 emphasized referencing exact regulatory standards in audit reports to uphold clarity and accuracy. Participant 4 further reinforced this by stating that a process-based approach ensures alignment with ISO clauses and institutional manual requirements. Moreover, Participant 8 illustrated how audit documentation directly influenced institutional decision-making, particularly staff allocation. The documented audit findings highlighted the need for additional personnel to manage a large volume of data, ultimately leading to a strategic decision to hire more staff. This example showcases how effective auditing contributes to institutional accountability by providing evidence-based recommendations that drive policy and operational changes.

One of the fundamental responsibilities of internal auditors in higher education is ensuring institutional accountability and compliance. Higher education institutions must adhere to accreditation standards, government regulations, and internal policies to maintain credibility and operational legitimacy. This theme emphasizes auditors' critical role in enforcing these requirements and holding institutions accountable for their educational and administrative practices. Accountability in internal auditing extends beyond mere compliance; it involves fostering a culture of transparency and ethical decision-making. Auditors ensure that all institutional processes, from faculty hiring to student assessments, align with established policies and quality assurance standards. When irregularities are identified, they provide evidence-based recommendations to rectify deficiencies, strengthening institutional governance (Ramese et al., 2024).

Compliance is another key aspect of this theme, ensuring institutions meet national and international educational standards. Auditors meticulously review policies, processes, and documentation to confirm adherence to accreditation requirements. Institutions that fail to comply with these standards risk losing accreditation status, facing legal consequences, or damaging their reputation. Through systematic audits, auditors help mitigate these risks by identifying areas of non-compliance and recommending corrective actions. Furthermore, Ristiyono et al. (2024) claimed that accountability and compliance are closely tied to ethical considerations in higher education. Auditors uphold integrity by ensuring institutional practices align with ethical principles and best practices. Their work discourages fraudulent activities, mismanagement of funds, and academic dishonesty, ultimately fostering a responsible and transparent institutional culture. By maintaining rigorous audit procedures, auditors build trust among students, faculty, and stakeholders, reinforcing the institution's commitment to high-quality education.

Strengthening institutional efficiency. The final theme focuses on the role of audit documentation in enhancing operational effectiveness, optimizing resources, and promoting data-driven decision-making. The participants' responses indicate that proper documentation is a foundation for continuous institutional improvement. By systematically recording audit findings, institutions can identify inefficiencies, implement corrective measures, and ensure compliance with best practices. For instance, Participant 6 highlighted how documenting Minutes of Meetings during a Management Review was pivotal in guiding strategic decisions. These records accurately represented the institution's quality management system, influencing future planning and policy adjustments. Similarly, Participant 5 noted that inadequate record-keeping practices hindered institutions from demonstrating compliance with established procedures. The documentation process, therefore, became a catalyst for improving record-keeping practices and strengthening institutional governance.

Additionally, Participant 10 provided an example of how audit documentation directly led to institutional changes. The discovery of gaps in hazardous waste disposal records prompted the institution to develop a formal manual and conduct staff training, ensuring compliance with environmental safety regulations. This illustrates how audit findings facilitate evidence-based interventions that enhance institutional efficiency and sustainability when properly documented.

Internal quality auditing is not merely about identifying deficiencies but also about strengthening institutional efficiency. This theme underscores the role of auditors in enhancing operational effectiveness, optimizing resources, and streamlining institutional processes. Efficient higher education institutions are better equipped to provide quality education, manage financial resources responsibly, and respond effectively to challenges (Ton & Vu, 2024). One of the ways internal auditing strengthens efficiency is by identifying redundant or inefficient processes that hinder institutional performance. Through systematic evaluation, auditors provide process optimization recommendations, ensuring institutional operations are aligned with best practices. For example, they may suggest improvements in administrative workflows, student record management, or faculty evaluation processes to enhance productivity. In addition to operational efficiency, auditors play a role in financial accountability. Higher education institutions must manage budgets effectively to allocate resources where they are most needed. Internal audits help identify areas where financial resources can be optimized, reducing waste and ensuring funds are directed toward educational development, faculty training, and infrastructure improvement. By promoting fiscal responsibility, auditors contribute to the long-term sustainability of institutions (Thuy & Quyen, 2023).

Another important aspect of strengthening institutional efficiency is the emphasis on data-driven decision-making. Auditors collect and analyze institutional data to provide evidence-based insights into areas requiring improvement. This approach ensures institutional leaders make informed decisions rather than relying on assumptions or anecdotal evidence. By facilitating data-driven strategies, auditors help institutions adapt to changing educational demands and improve their effectiveness.

Moreover, the recommendations provided by internal auditors often lead to implementing innovative practices that enhance institutional performance. Institutions that actively respond to audit findings and integrate best practices into their operations experience continuous improvement. This proactive approach ensures compliance with accreditation standards and positions the institution for future growth and development (Abdelaziz, 2024). Internal quality auditing in higher education institutions ensures compliance, continuous improvement, and institutional accountability. Through auditors' experiences, several themes highlight the impact and significance of their roles in upholding quality standards. The themes identified from the formulated meanings of audit experiences include Rewarding Experience, Accountability and Compliance, and Strengthening Institutional Efficiency. These themes reflect the challenges and achievements of internal auditors and the broader implications of quality assurance practices in higher education institutions (Alajlouni & Nusair, 2024).

The themes that emerged from the audit experiences of internal quality auditors in higher education institutions highlight the significance of their roles in maintaining quality assurance. The Rewarding Experience emphasizes the personal and professional fulfillment auditors achieve through their contributions to quality enhancement. Accountability and Compliance underscore the importance of ethical governance and adherence to regulatory standards, while Strengthening Institutional Efficiency highlights the impact of audits on operational effectiveness and resource optimization. Together, these themes illustrate the transformative role of internal quality auditors in higher education, ensuring that institutions remain committed to excellence, transparency, and continuous improvement.

4.0 Conclusion

Based on the summary of findings, the following conclusions were drawn:

1. Quality auditors in higher education institutions emphasized that their most significant experiences documenting and verbally communicating audit findings centered on evidence-based reporting and constructive communication. These experiences underscored the importance of accuracy, transparency, and clarity, which were essential in maintaining the credibility and integrity of the audit process. Auditors noted that well-documented findings supported institutional decision-making and enhanced the acceptance of audit results.

2. The meanings formulated from auditors' experiences revealed that collaborative problem-solving and active listening were crucial in navigating communication challenges. These elements facilitated mutual understanding and constructive dialogue with management and academic leaders. Additionally, auditors viewed consistent record-keeping and organized documentation as not merely procedural tasks, but essential practices for ensuring the reliability, traceability, and accessibility of audit findings.

3. Three themes emerged from the narratives: Rewarding Experience, Accountability and Compliance, and Strengthening Institutional Efficiency. These themes captured the multifaceted nature of internal audit work, highlighting auditors' professional fulfillment, their role in upholding ethical governance, and their contributions to institutional improvement. Collectively, these themes reflect the broader impact of internal quality audits on personal and organizational development.

4. Based on the findings, several actionable recommendations were identified: (a) implement targeted training programs focused on communication strategies to enhance verbal and written reporting; (b) standardize documentation procedures to ensure consistency and clarity across audits; (c) improve record-keeping systems to support transparency and compliance; and (d) institutionalize recognition programs to acknowledge auditors'

contributions, thereby promoting engagement and professional growth. These strategies aim to strengthen communication practices and support the long-term sustainability of quality assurance systems in HEIs.

Furthermore, the following recommendations are made for future research: Future studies should examine how ongoing engagement in internal auditing supports auditors' career advancement, skill development, and work satisfaction over time, given that participants expressed sentiments of fulfillment and growth. A deeper understanding of these career paths might be possible with longitudinal research. Additionally, future research should examine how audit reports affect institutional governance and resource allocation, as documentation has been demonstrated to impact hiring decisions and strategic planning. The frequency and way audit results are applied to creating policies or organizational changes may be examined in this way. Lastly, future studies might examine how various educational institutions—public versus private, small versus large—use the results of internal audits to boost productivity and guarantee compliance. The effectiveness of internal audits can be improved by identifying contextual factors and best practices through a comparative approach.

5.0 Contributions of Authors

I am the sole author of this research paper. Responsible for conceptualization, investigation, data collection, analysis, manuscript writing, and revisions.

6.0 Funding

I do not have any funding to support my manuscript.

7.0 Conflict of Interests

There is no conflict of interest about this publication.

8.0 Acknowledgment

I sincerely thank Dr. Jay Baylon, Dr. Melinda Marquez, Dr. Marvin Se, Prof. Galileo Gervacio, and Dr. Dexter Soguilon for their insightful comments that helped shape and improve the quality of this dissertation. To my Adviser, Dr. Alain Razalan, thank you for your unwavering support, patience, and encouragement. Your mentorship has been instrumental in completing this research work. To Engr. Ali K. Dilangalen, Ph.D., President of Cotabato Foundation College of Science and Technology, for the encouragement and institutional support that made this academic endeavor possible. To my family and sons, your prayers, unconditional love, and belief in me have been my strongest source of strength.
Last but not least, gratitude is given to the Mighty Creator. This accomplishment is not mine alone; it reflects the collective support, guidance, and love from all of you. Maraming salamat po.

9.0 References

Abdelaziz, S. (2024). The role of the ISO organization in improving the Higher Education (HE) Management Performance through specialized standards. Business and Management Studies, 10(1). https://doi.org/10.11114/bms.v10i1.6812
Agustina, I., & Indrayani, E. (2020). The role of internal and external factors on audit quality. Journal of Management and Business, 9(1). https://doi.org/10.33059/jmk.v9i1.2481
Alajlouni, I., & Nusair, R. (2024). The role of ISO 9001 quality management system in improving the quality of technical education through human resources: A study using content analysis method. Afro-Asian Journal of Scientific Research (AAJSR), 2(5), 212-219. https://tinyurl.com/yrmhge4s
Bolanio, J. B., Paredes, R. K., Yoldan, A. L., & Acapulco, R. E. (2021). Network security policy for higher education institutions based on ISO standards. Mediterranean Journal of Basic and Applied Sciences, 5(1), 01-17. https://doi.org/10.46382/mjbas.2021.5101
Braun, V., & Clarke, V. (2006). Using thematic analysis in Psychology. Qualitative Research in Psychology, 3, 77–101. http://dx.doi.org/10.1191/1478088706qp063oa
Broto Legowo, M., Indiarto, B., & Prayitno, D. (2020). A unified model of quality assurance system for ISO-certified higher education institutions. International Journal for Quality Research, 14(3), 829-846. https://doi.org/10.24874/ijqr14.03-12
Dagdag, J. D., Bete, A. O., & Galiza, C. C. (2022). Extent of compliance of a higher education institution with ISO 9001:2015 quality management system. Pedagogi: Jurnal Ilmu Pendidikan, 22(2), 92-98. https://doi.org/10.24036/pedagogi.v22i2.1269
Davidson, J. M., Price, O. M., & Pepper, M. (2020). Lean six sigma and quality frameworks in higher education-A review of literature. International Journal of Lean Six Sigma, 11(6), 1005–1018. https://doi.org/10.1108/ijlss-03-2019-0028
Idrees, A., Khater, E., Mosallam, E., Khedr, A., & Mounir, G. (2023). The impact of applying ISO standards systems on improving the quality of the performance in higher educational institutions in Egypt. International Journal of Electrical and Computer Engineering Systems, 14(4), 457-464. https://doi.org/10.32985/ijeces.14.4.9
Junaidah, J. (2022). Adapting of quality education; Towards excellent and competitive higher education. AL-TANZIM: Jurnal Manajemen Pendidikan Islam, 6(1), 207-217. https://doi.org/10.33650/al-tanzim.v6i1.3232
Kamusoko, R. (2020). Critical analysis of the applicability of the ISO 9001 standard in higher education institutions. International Journal of African Higher Education, 6(1), 97–120. https://doi.org/10.6017/ijahe.v6i1.10671
Lazić, Z., Đorđević, A., & Gazizulina, A. (2021). Improvement of quality of higher education institutions as a basis for improvement of quality of life. Sustainability, 13(8), 4149. https://doi.org/10.3390/su13084149
Ramese, W. K. D., Jayasooriya, S. D., & Lakmal, A. H. (2024). Adopting ISO 9001:2015 & ISO 21001:2018 EOMS to the Sri Lankan Higher Educational Institutions: A Review of Literature. KDU Journal of Multidisciplinary Studies, 6(1), 145-157. https://doi.org/10.4038/kjms.v6i1.118
Rebollos, D., Saiden, A., Hadjiesmael, K., & Salahudin, B. (2024). Fostering a culture of engagement and leadership competence in private higher education institutions (PHEIs) in South Cotabato. Pedagogy Review, 3(1), 66-78. https://doi.org/10.62718/vmca.pr-ijetas.3.1.sc-0624-017
Ristiyono, M., Haryanto, Y., & Permana, M. (2024). The effect of SNI ISO 15489 and ISO 30301 on the quality of archive management in higher educational institutions. Contemporary Research Journal, 1(3). https://doi.org/10.61402/crj.v1i3.164
Slatvinskyi, M., & Tsymbal-Slatvinska, S. (2023). Higher education quality management in European integration context. Economies' Horizons. https://doi.org/10.31499/26165236.1(23).2023.276903
Svitlana, Z. (2023). Quality certification in education: Application of ISO 9001 AND ISO 21001. Osvìtnâ Analìtika Ukraïni, 5, 5-20. https://doi.org/10.32987/2617-8532-2023-5-5-20
Syahrullah, Y., Yanti, A., Adhiana, T. P., & Imran, R. A. (2022). GAP analysis of higher education quality assurance system implementation against educational organization management standards ISO 21001:2018. Operations Excellence: Journal of Applied Industrial Engineering, 14(1), 67. https://doi.org/10.22441/oe.2022.v14.i1.044
Thuy, D., & Quyen, T. (2023). Object-oriented approach: Applying ISO 21001 at Vietnamese Higher Education Institutions. KnE Social Sciences. https://doi.org/10.18502/kss.v8i20.14593
Ton, N. T. H., & Vu, P. (2024). A comparative study of ISO implementation in public and private higher education institutions in Vietnam. In Higher Education in the Era of IR 4.0 (pp. 53-62). Springer Singapore. https://doi.org/10.1007/978-981-99-8472-5_6
Trisnawati, J., & Rosiawan, M. (2022). Incorporation of ISO 21001 and National Accreditation Board for higher education criteria in Indonesia. Advances in Economics, Business and Management Research, 1023-1031. https://doi.org/10.2991/978-94-6463-008-4_127