

## **An Analysis of Institutional Audits: Basis for Teaching, Learning and Assessment Framework and Principles**

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**Abstract :** The dynamism in education, particularly in the area of teaching, learning and assessment has caused Higher Education Institutions (HEIs) worldwide to seek for ways to continuously improve their educational processes. HEIs use outcomes of institutional audits, assessments and accreditations, for improvement. In this study, the published institutional audit reports of HEIs in the Sultanate of Oman were analyzed to produce features of good practice; identify challenges along Teaching, Learning Assessment (TLA); and propose a framework that puts major emphasis in having a quality-assured TLA, including a set of principles that can be used as basis in succeeding an institutional visit. The TLA framework, which shows the TLA components, characteristics of the components, related expectation, including implementation tool/ strategy and pitfalls can be used by HEIs to have an adequate understanding of the scope of audit and be able to satisfy institutional audit requirements. The scope of this study can be widened by exploring the other requirements of the Institutional Audits in the Sultanate of Oman, particularly the area on Governance and Management and Student Support Services.

**Keywords :** accreditation, audit, teaching, learning and assessment, quality assurance

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