



Malta Further & Higher Education Authority

COVERING NOTE TO THE QUALITY ASSURANCE AUDIT REPORT PREPARED BY THE MFHEA FOLLOWING A REVIEW OF

The Malta Institute of Taxation

October 2021

INTRODUCTION

The MFHEA Board has received and endorsed the EQA report from the Quality Assurance Committee, which was drafted by the external review panel that was set up to carry out a quality audit of the Malta Institute of Taxation, in line with the requirements of the *National Quality Assurance Framework for Further and Higher Education* and the regulations of the MFHEA. The review took place between 3rd and 4th March 2020 and the report reflects the findings at that time.

All providers that undergo an MFHEA audit are measured against the 11 Standards laid down in the *National Quality Assurance Framework for Further and Higher Education*; these Standards are based on the European Standards and Guidelines (ESG), which inform the quality assurance systems of all countries signatory to the European Higher Education Area, and are enriched by EQAVET.

The Board is determined that the Authority should carry out its regulatory responsibilities for standards in further and higher education independently, even-handedly, objectively and in a transparent manner. The Board notes that this is the first MFHEA quality assurance audit of the Malta Institute of Taxation and has taken due account of the learning process which this has inevitably entailed. The response to the audit by the Malta Institute of Taxation is included in the report.

ANALYSIS

The quality audit is a tool for both development and accountability; it has reviewed the internal quality assurance system of the Malta Institute of Taxation and assessed whether the system is:

- fit for purpose according to Malta Institute of Taxation courses and service users;
- compliant with standards and regulations, and contributing to the development of a national quality culture;
- contributing to the fulfilment of the broad goals of Malta's Education Strategy 2014-2024;
- being implemented with effectiveness, comprehensiveness and sustainability.

The audit benchmarks the QA system and procedures within an institution against 11 Standards, namely:

1. Policy for quality assurance: entities shall have a policy for quality assurance that is made public and forms part of their strategic management.
2. Institutional and financial probity: entities shall ensure that they have appropriate measures and procedures in place to ensure institutional and financial probity.
3. Design and approval of programmes: self-accrediting providers shall have appropriate processes for the design and approval of their programmes of study.
4. Student-centred learning, teaching and assessment: entities shall ensure that programmes are delivered in a way that encourages students to take an active role in the learning process.
5. Student admission, progression, recognition and certification: entities shall consistently apply pre-defined and published regulations covering all phases of the student 'life-cycle'.
6. Teaching staff: entities shall assure the competence and effectiveness of their teaching staff.
7. Learning resources and student support: entities shall have appropriate funding for their learning and teaching activities and sufficient learning resources to fully support the students' learning experiences.
8. Information management: entities shall ensure that they collect, analyse and use relevant information for the effective management of their programmes and other activities.
9. Public information: entities shall publish information about their activities which is clear, accurate, objective, up to date and readily accessible.
10. Ongoing monitoring and periodic review of programmes: entities shall implement the 'Quality Cycle' by monitoring and periodically reviewing their programmes to ensure their continuing fitness for purpose.
11. Cyclical external quality assurance: entities should undergo external quality assurance, approved by MFHEA, at least once every five years.

The main lines of inquiry were focused on securing a better understanding and triangulating the information on the fitness for purpose and effectiveness of the internal quality assurance processes implemented by the provider. These include the set-up and structure of the quality management system, documentation and internal quality review, and how these enhance the student learning experience.

FINDINGS

On the basis of the findings documented in the report, the panel has concluded that the Malta Institute of Taxation meets Standards 2, 3, 5, 6, 7, 8, 10 and 11, requires improvement for Standards 1, 4 and 9. The recommendations in the report are meant to improve the Standards already in place and to enhance good practice.

FOLLOW-UP

The Malta Institute of Taxation has drawn up an action plan for improvement, which is included in the report. The MFHEA will be documenting and assessing the actions taken by the Malta Institute of Taxation in a series of follow-ups to the audit. The first element of the follow-up will take place in **October 2022** and the Malta Institute of Taxation will outline the take-up and implementation of the recommendations put forward by the review panel in the report.