

FINEEC's self-assessment report for the ENQA targeted review 2026

5 Enhancement area – Reporting in quality audits

Reporting in quality audits was selected as an enhancement theme in the ENQA Targeted Review due to its central importance to the transparency, usability and overall impact of FINEEC's work. Audit reports are the primary means through which findings, conclusions, and recommendations are communicated and thus directly shape how effectively audits support higher education institutions in their development efforts. The theme is closely linked to FINEEC's core audit practices and its mission to advance enhancement-led quality assurance in Finnish higher education.

FINEEC's reporting practices are strongly aligned with ESG Standard 2.6 (Reporting), which emphasises clarity, accessibility and completeness. Audit reports are published in full on FINEEC's common publication platform, ensuring open and equal access for all stakeholders. The audit team produces the report based on the collected evidence, evaluating the HEI's activities against the audit criteria, identifying strengths and providing recommendations for improvement. HEIs are given the opportunity to verify the factual accuracy of the report prior to decision-making. The report integrates audit outcomes, as decisions on whether the institution passes the audit or is required to undergo a re-audit are systematically presented in the report summaries.

The main strengths of the current reporting system include its strong transparency and the systematic integration of decisions with the underlying evaluation findings. All audit reports feature abstracts in Finnish, Swedish and English. Trilingual press releases and social media communications further enhance the visibility and societal impact of the results. In addition, FINEEC's publication platform strengthens both the accessibility and comparability of reports.

The online format presents challenges in conveying complex evidence in a structured and accessible manner. Reports must remain clear and concise yet still provide sufficient analytical depth and evidence-based justification for evaluative judgments. Published reports have sometimes been a bit general in style, which can limit their usefulness for decision-making. Ensuring that key issues and problems are presented more clearly and prominently is an improvement area.

FINEEC has also observed that the enhancement-led approach may result in lengthy lists of improvement areas within audit reports spanning a wide range of issues. Such lengthy lists can dilute the focus and reduce the practical value of the recommendations. Some of the minor improvement areas identified in the reports reflect opportunities for further improvement rather than issues requiring corrective action. In the fourth cycle, greater emphasis will be placed on highlighting the most important recommendations, ensuring that the reports better support institutional development and decision-making.

The main target group for the audit reports is the HEIs. This reflects the objectives of enhancement-led evaluation, supporting the institution's continuous improvement, as well as the fact that the HEI commissions the audit from FINEEC. At the same time, there are opportunities to improve how the reports serve other

important target groups, such as policymakers and other stakeholders. Tailoring summaries and key messages more explicitly to their information needs could strengthen the usability and impact of the reports.

Some members of the Higher Education Evaluation Committee have also suggested more structured ways of presenting findings. Strengthening the analytical depth and evidence base of the reports, such as by increasing the use of figures, tables, and other visual elements, could further enhance both clarity and usability for different audiences.

At the same time, meeting the needs of different target groups should not introduce unnecessary complexity or workload of the FINEEC staff or the external experts. Each audit report is produced by an independent audit team, which naturally results in some variation in language, style and emphasis. FINEEC staff will continue to harmonise and standardise reporting practices while respecting the autonomy of audit teams, ensuring that reports remain both coherent and independent.

The continuous improvement of reporting practices is expected to further strengthen FINEEC's alignment with ESG 2.6 by enhancing the clarity, accessibility and usability of audit reports. Planned measures include refining report structures, improving language and readability, introducing more targeted summaries, and exploring possibilities for the use of visual elements. Together, these developments aim to ensure that audit reports more effectively support evidence-informed decision-making, institutional development, and the overall impact of external quality assurance.

Strengths	Opportunities	Areas to be improved
<ul style="list-style-type: none"> • Reporting is closely aligned with ESG Standard 2.6 (Reporting), which emphasises clarity, accessibility, and completeness. • Audit reports are published in full on FINEEC's shared publication platform, ensuring open and equal access for all stakeholders. • The reports demonstrate strong transparency, with a systematic integration of audit decisions and the underlying evaluation findings. • All reports are grounded in the audit criteria and based on evidence collected during the audit process, presenting the perspectives of different groups within HEIs and their stakeholders in a transparent manner. • Each report includes abstracts in Finnish, Swedish, and English, supporting accessibility for national and international audiences. 	<ul style="list-style-type: none"> • Reports or summaries could be better addressed to different target groups in mind (e.g., the ministry, decision-makers/ Higher Education Evaluation Committee). • Figures and tables could be added to reports to highlight key issues and facilitate decision-making. 	<ul style="list-style-type: none"> • Reporting can sometimes be quite general. Clarity could be improved by presenting key issues more clearly and ensuring recommendations are practical and actionable. • Enhancement-led evaluation can lead to long lists of improvement areas. In the fourth cycle, the focus will be on prioritising the most important recommendations • The online reporting format poses some challenges for evidence-based evaluations. Reports must remain concise and easy to read while still providing sufficient argumentation and evidence to substantiate evaluative judgments.