



Attitude and perception of nurses towards implementation and utilization of nursing audit in University of Uyo Teaching Hospital, Akwa Ibom State, Nigeria

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Abstract

Context: Nursing audit is a quality assurance tool in nursing care. The study aims to assess the attitude and perception of nurses towards the implementation and utilisation of Nursing Audit (NA) at the University of Uyo Teaching Hospital (UUTH), Akwa Ibom State.

Materials and Methods: The Theory of Planned Behaviour by Icek Ajzen guided the study framework using a descriptive cross sectional design. A total of 280 consenting nurses across all departments of UUTH were selected via simple random sampling method. A structured questionnaire addressing three research questions captured data on socio-demographic characteristics, attitude, perception, and barriers to Nursing audit implementation. Data were subjected to descriptive statistics.

Results: The majority of respondents were female nurses (236,84.2%), aged 31-40 years (110,39.3%), with (120,42.9%) holding a Bachelor of Science in Nursing. While (237,84.6%) acknowledged that Nursing audit helps identify areas for improvement in services (189,67.4%) resisted Nursing audit when not well informed, (211,75.4%) viewed Nursing audit as increased workload (174,62.2%), and considered it a waste of time. Also, (238,85%) agreed that Nursing audit fosters transparency and accountability, and (266,95%) affirmed it promotes evidence-based practice. Conversely, 182, 65% lacked the skills to conduct audits, and 196,70% felt it diverts attention from patient care. Limited resources (203,72.1%), insufficient time (168, 59.7%), and fear of criticism (182,65%) were the principal barriers to Nursing audit implementation and utilisation. Notably, 186,66.7% reported using the nursing process in patient management.

Conclusion and Recommendation: The study identified varied attitudes and perceptions of nurses towards nursing audit, with predominantly positive perceptions of its value for quality care but significantly negative attitudes toward its implementation. Limited resources, increased workload, fear of criticism, and poor awareness were barriers to its implementation and utilisation. Therefore, structured orientation programs to improve awareness and competence in nursing audit, while providing adequate resources to facilitate its effective implementation and utilisation by the University of Uyo Teaching Hospital Management, is imperative.

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Introduction

Nursing as a caring profession is vested with the responsibility of providing holistic and quality care in practice at every level of service delivery to meet

clients' satisfaction. Humans are victims of various health conditions, causing them to be in continuous search for solutions to those problems in an attempt to attain a maximum standard of health¹. The nursing profession exists to meet the health needs of the people and offer services which are vital to human and social welfare. The primary purpose of nursing is to provide quality care to the client. Nurses function as clinicians, team members and managers. Each of these roles has specific responsibilities for quality performance and requires certain skills to achieve the expected level of performance². These skills are guided by core principles, which include objectivity, specificity, consistent and accurate recording of relevant clinical information, inter-professional communication, confidentiality, and error minimisation.³

Quality care forms the bedrock of nursing accountability to patients, family and the wider public.

The healthcare delivery system, funding capacity, types of health personnel, types of functionalities of equipment, and managerial expertise play a role in determining the quality of care to the customers. As healthcare systems evolve globally, quality assurance mechanisms have become indispensable in ensuring that nursing care meets established standards of practice. One such mechanism is the nursing audit. Audit seeks to establish areas for service delivery improvement, development and carry out action plans to rectify or improve service provision.

Nursing audit is an objective method that has been developed for the appraisal of effective nursing service. Nursing audit is a process of collecting information from nursing reports and other documented evidence about patient care and assessing the quality of care by the use of a quality assurance program⁴. It is grounded in the nursing process, which traces client needs from assessment through diagnosis, planning, implementation, and evaluation. When properly implemented and utilised, nursing audit strengthens institutional quality assurance programs and elevates the standard of care delivered to patients.

However, the successful implementation and utilisation of nursing audit is significantly influenced by the attitudes and perceptions of the

nurses and work ethics in health institutions⁵. Attitude, as conceptualised within the Theory of Planned Behaviour, shapes the intention and willingness of nurses to engage with audit processes, and accurate attitudes and perceptions towards nursing audits can drive its sustained adoption and health care services. Understanding these dimensions is critical to any effort aimed at embedding nursing audit within nursing processes.

Globally, nursing audit has been adopted as a quality assurance strategy in developed countries like the United Kingdom, the United States of America and Canada, as well as developing countries like India, Malaysia, South Africa and Ghana. In Nigeria, some hospitals, such as University of Ilorin Teaching Hospital, University College Hospital (UCH), Ibadan, Oyo State, and Federal Medical Centre (FMC) Abeokuta, Ogun State, that have implemented nursing audit experience positive outcomes in patient care. These successes underscore the transformative potential of nursing audit when effectively implemented and utilised.

In Akwa Ibom state, efforts have been made to institutionalise nursing audit in other state-owned institutions through workshops and seminars on nursing audit and the use of nursing process in the care of patients, yet, have yielded no results. Despite the recognised importance of nursing audit in providing nursing care, nurses continue to demonstrate reluctance towards audits, even in clinical practice. Some view it as an additional burden, while others do not have the insight into how it is done. In view of this, the researchers decided to carry out a study on the attitude and perception of nurses towards the implementation and utilisation of nursing audit in Akwa Ibom State, with focus on the University of Uyo Teaching Hospital (UUTH), which has long implemented the nursing process and has all it takes to implement and utilise nursing audit.

This study used the theory of planned behaviour (TPB)⁶ by Icek Ajzen in 1985 to further explain the attitude and perception of nurses toward implementation and utilisation of nursing audit. TPB is a social psychological theory which provides insight into the factors influencing human behaviour, particularly in relation to goal-directed actions. The TPB suggests that individual behaviour is influenced by three key constructs: attitudes

towards the behaviour, Subjective norms (social behaviour) and perceived behavioural control (self-efficacy). Attitude is influenced by belief about the value placed on those outcomes. A more positive attitude towards the behaviour increases the likelihood of intention to engage in the behaviour.

Subjective norms consider the beliefs about what others think about the behaviour and the motivation to comply with those opinions; strong subjective norms can influence behavioural intentions as individuals are likely to conform to perceived social expectations. Perceived behaviour control incorporates beliefs about personal capabilities, resources, and opportunities to engage in the behaviour; they are more likely to have the intention to perform it. Hence, the theory of planned behaviour (TPB) can be used to understand how various factors influence nurses' attitude and perception.

The Attitude and perception towards nursing audit could be positive or negative. Nurses with positive attitude are those who know the tangible benefit of audit and likely to implement while nurses who perceived audit as time consuming, punitive or irrelevant may show resistance and exhibit a negative attitude. The subjective norms here are the influence and opinions of colleagues, supervisors, the nursing directorate of the University of Uyo Teaching Hospital and motivation to comply. Nurses are likely to welcome the implementation if they perceive that their peers, supervisor and their directorates support the activity and encourage them to take part. The perceived behavioural control includes self-confidence and competence of nurses in the ability to conduct audits, overcome barriers such as time constraints, lack of supports, insufficient resources and knowledge, can enhance nurses perceived control over audit process. By applying TPB, healthcare administrators and the government can develop targeted strategies to improve nurses' attitude by strengthening supportive norms and enhancing nursing audit practice, thereby improving the quality of patient care.

The study aims to assess the attitude and perception of nurses in University of Uyo Teaching Hospital towards the implementation and utilization of nursing audit and to identify the factors that mitigate against the implementation and utilisation of

nursing audit in the University of Uyo Teaching Hospital.

Materials and Methods

Research Design: The research adopted the Theory of Planned Behaviour by Icek Ajzen 6 to determine the attitude and perception of nurses towards the implementation and utilisation of nursing audit in the University of Uyo Teaching Hospital in Akwa Ibom State using a descriptive design.

Research Setting: This study was conducted at the University of Uyo Teaching Hospital in Akwa Ibom State, a 500-bed facility established in 1994 as a specialist hospital. Following successive renamings, it was designated a full-fledged teaching hospital on January 28, 2002, by the President and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, Alhaji Umaru Musa Yar'Adua. The UUTH comprises 25 departments (21 clinical, 4 non-clinical), alongside several specialised support units covering endoscopic, mental health, public health, ophthalmic, cardiothoracic, ENT, oncology, burns and plastics nursing. The Nursing Services Department is the largest clinical section, organised into three interrelated units: administrative, clinical and continuing nurses' education; with operational specialities in Paediatric Nursing, Anaesthesiology, Perioperative, Accident and Emergency, Intensive Care, Orthopaedic, and Nephrology.

Target population: The target population of this study includes all the nurses working in the UUTH during the period of study, irrespective of their years of experience, educational level and speciality. The total population used was 594. This information was obtained from the director of nursing services UUTH.

Sample Size Determination: Using Taro Yamane's (1967) 7 formula for sample size determination, the sample size of 297 was used for the study.

$$n = N / (1 + N(e^2))$$

Where n is the required sample size (the number of respondents you actually need to survey), N: The total population size (the known size of the entire group being studied), e: The margin of error (also called the level of precision or sampling error) expressed as a decimal (e.g.; 5% and 0.05) and

indicates the acceptable deviation of your sample results from the true population.

For the study, $N = 594$

Therefore;

$$n = 594 / (1 + 594 (0.05^2))$$

$$n = 594 / 2.48$$

$n = 213$ was the minimum sample size required to achieve a desired level of precision. However, 280 nurses were studied

Instrument for Data Collection: The instrument for data collection was a well-structured questionnaire. The questionnaire schedule had a total of 21 items in four (4) sections. Section A covered the demographic data, Section B covered the Attitude of Nurses towards nursing audit, Section C covered the perception and Section D covered factors militating against implementation and utilisation of nursing audit. The questionnaire was developed based on the research questions. The items were used on a 4-point Likert Scale. The questionnaire was pre-tested at Emmanuel Hospital, Eket using test and retest method to ensure a comprehensive inclusion of pertinent questions and exclude ambiguity to improve clarity and contexts for target population. Questionnaire was administered face-to-face by the researchers to the respondents in wards/units of UUTH for a duration of one month.

Sampling Procedure and Sampling Size:

A simple random sampling technique was employed for participant selection, utilizing a lottery balloting method in which nurses selected folded slips marked "yes" or "no," with those drawing "yes" enrolled in the study. Sampling was carried out across the 10 wards and 18 units of UUTH where nurses were actively deployed. A total sample size of 280 respondents (approximately 50% of the total population) were assessed to ensure adequate and proportionate representation across all wards, units, and departments of the hospital.

Method of Data Analysis: The data collected were analysed using Statistical Package for Social

Sciences (SPSS) version 29.0. Descriptive statistics (frequencies and percentages) were calculated for categorical data while mean and standard deviation were determined for quantitative data that were normally distributed. Data were presented using frequency tables and charts.

Ethical Issues: Ethical Approval was obtained from the ethical committee of the hospital and permission to conduct study was duly obtained from the Director of Nursing Services, University of Uyo Teaching Hospital, Akwa Ibom State to access information from nurses in the institution. All participating nurses gave consent before participation in the study. Participation was voluntary.

Results

Table 1: Demographic Data of Nurses in University of Uyo Teaching Hospital, Akwa Ibom State.

S/N	Items	Variables	Frequency (n=280)	Percentage (%)
1.	Age	20 – 30	50	17.8
		31 – 40	110	39.3
		41 – 50	100	35.7
		51 – 60	20	7.2
2.	Gender	Male	44	15.8
		Female	236	84.2
3.	Educational qualification	Registered Nurse, Registered Midwife	94	33.5
		Registered Nurse, Registered Psychiatric Nurse	36	12.8
		Registered Nurse, Registered Midwife, Registered Psychiatric Nurse	30	10.8
		Bachelor of Science in Nursing and other academic qualifications	120	42.9
		Nursing Superintendent	15	5.3
4.	Rank	Nursing Officer I	54	19.2
		Senior Nursing Officers,	55	19.6
		Principal Nursing Officers	66	23.5
		Assistant Chief Nursing Officers	37	13.2
		Chief Nursing Officers	44	15.7
		Assistant Director of Nursing Services	8	2.8
		Deputy Director Nursing Services	2	0.7
		Christianity	270	96.4
5.	Religion	Islamic	10	3.6
		Single	75	26.7
		Married	190	68
		Widow/widower	15	5.3
		Divorced	0	0

The socio-demographic data presented in Table 1 shows that out of 280 (100) respondents; 39.3% were within the age bracket of 31–40, closely followed by those of 41 – 50 (35.7%), while 51 – 60 years were 7.2%. Male respondents were 15.8%, and females were 84.2%. Among the respondents, 94(33.5%) were holders of Registered Nurse and Midwives Certificates, and 36(12.8%) held Registered Nurse and Psychiatric Certificates.

Table 2: Attitudes of Nurses towards Nursing Audits in University of Uyo Teaching Hospital

S/N	Items	Variables	Frequency (n=280)	Percentage (%)
1.	I resist nursing audit because I am not well-informed	Strongly agreed	43	15.4%
		Agreed	146	52%
		Disagreed	86	30.8%
		Strongly disagreed	5	1.8%
2.	Nursing audit helps me identify areas of improvement in my practice, hence, like its implementation	Strongly agreed	65	23.1%
		Agreed	172	61.5%
		Disagreed	43	15.4%
		Strongly disagreed	0	0%
3.	I feel confident in conducting a nursing audit	Strongly agreed	140	50%
		Agreed	10	3.8%
		Disagreed	65	23.1%
		Strongly disagreed	65	23.1%
4.	Nursing audit adds to my already heavy workload in the ward	Strongly agreed	43	15.4%
		Agreed	168	60%
		Disagreed	65	23.1%
		Strongly disagreed	4	1.5%
5.	Nursing audits are a waste of time	Strongly agreed	22	7.8%
		Agreed	152	54.4%
		Disagreed	56	20%
		Strongly disagreed	50	17.8%

Nurses with Registered Nurse, Registered Midwives and Registered Psychiatric Nurse Certificates were 30 (10.8%), those who held Bachelor of Science in Nursing and other academic qualifications were 120(42.9%). The result also revealed that 15(5.3%) respondents were nursing superintendent, 54(19.2%) were nursing officer I, 55(19.6%) were Senior Nursing officers, 66(23.5%) were principal nursing officers. Assistant Chief Nursing Officers were 37(13.2%) among respondents, 44(15.7%) were Chief Nursing Officers, while Assistant Directors and Deputy Directors of Nursing services were 8(2.8%) and 2(0.7%), respectively. The religious inclination of respondents showed that 270(96.4%) were Christians, 10(3.6%) were Muslims. A higher percentage of the nurses were married 190(68%), 75(26.7%) were single, 15(5.3%) were widow/widower and none were divorced. The attitudes of Nurses towards Nursing Audits in UUTH revealed that 43(15.4%) of the respondents strongly agreed that nurses resist nursing audit when they are not well informed, 146(52%) agreed, 86(30.8%) disagreed, while 5(1.8%) strongly disagreed (Table 2; Fig.1). The frequency of nurses who strongly agreed that nursing audit helps them to identify areas of improvement and therefore liked its implementation was 65(23.1%),

172(61.5%) agreed, 43(15.4%) disagreed, and no respondent (0%) strongly disagreed. Nurses strongly agreed that they have confidence in conducting a nursing audit (140-50%), 10(3.8%) agreed, 65(23.1%) disagreed, while 65(23.1%) strongly disagreed. The opinion that nursing audit exercise adds to the already full workload in the ward for nurses was strongly agreed by 43(15.4%) respondents, 168(60%) agreed, 65(23.1%) disagreed, and 4(1.5%) strongly disagreed. However, 22(7.8%) nurses strongly agreed that nursing audits are a waste of time, 152(54.4%) agreed, 56 (20%) disagreed, and 50(17.8%) strongly disagreed.

The Perception of respondents towards the implementation of nursing Audit in UUTH is presented in Table 3. Nursing audits foster a culture of transparency and accountability, this statement was strongly agreed by 70(25%) of respondents, 168(60%) agreed, 28(10%) disagreed, and 14(5%) strongly disagreed. The results revealed that 84(30%) strongly agreed that nursing audit promote evidence-based practice, 182(65%) agreed, 9(3.3%) disagreed while 5(1.7%) strongly disagreed. Nurses who strongly agreed that they lack the necessary skills and knowledge for nursing audits were 112(40%), 70(25%) agreed, 56(20%) disagreed, while 42(15%) strongly disagreed. However,

Table 3: Nurses' Perception towards the Implementation of Nursing Audit in University of Uyo Teaching Hospital

S/N	Items	Variables	Frequency (n=280)	Percentage (%)
1.	Nursing audits foster a culture of transparency and accountability	Strongly agreed	70	25%
		Agreed	168	60%
		Disagreed	28	10%
		Strongly disagreed	14	5%
2.	Nursing audits promote evidence-based practice	Strongly agreed	84	30%
		Agreed	182	65%
		Disagreed	9	3.3%
		Strongly disagreed	5	1.7%
3.	I lack the necessary skills and knowledge for nursing audits	Strongly agreed	112	40%
		Agreed	70	25%
		Disagreed	56	20%
		Strongly disagreed	42	15%
4.	Nursing audits divert my attention from direct patient care	Strongly agreed	70	25%
		Agreed	126	45%
		Disagreed	56	20%
		Strongly disagreed	28	10%
5.	Nursing audits create unnecessary paperwork and documentation; hence, it is stressful.	Strongly agreed	98	35%
		Agreed	84	30%
		Disagreed	42	15%
		Strongly disagreed	56	20%

participating in Nursing audits diverts their attention from direct patient care, which was strongly agreed on by 70(25%), 126(45%) agreed, 56(20%) disagreed, and 28(10%) strongly disagreed. While 98(35%) strongly agreed that Nursing audits create unnecessary paperwork and documentation, which is stressful, 84(30%) agreed, 42(15%) disagreed, and 56(20%) strongly disagreed.

The data presented in Table 4 answers research question three. The result revealed that 46(16.4%)

strongly agreed that they are afraid of criticism and judgment; hence, they do not like nursing audit, 140(50%) agreed, 56(20%) disagreed, and 42(15%) strongly disagreed.

Discussion of Findings

The attitude of nurses towards the implementation of nursing audit refers to the general opinions held by nurses in hospitals regarding the use of nursing audit in patient care. The perception of nurses' attitude encompasses the overall understanding and behaviour exhibited by the nurses towards audit.

The findings that the majority of the respondents resist nursing audit because they are not well informed agree with Taylor and Thompson, who stated that the ability of nurses to understand that the primary goal of audit is to enhance patient safety and care quality, they are more likely to support and participate in audit⁸. This is also in consonance with the report of Ramukumba and El Amouri on nurses' perspectives of the nursing documentation audit process in South Africa. The report that nursing audit is a significant, ongoing quality improvement initiative to ensure patient safety, but participants are usually unprepared, apprehensive, and unsure of the specifics of the audit process⁹.

Most respondents agreed that a nursing audit helps in identifying areas of improvement in their nursing practice. This correlates with the report that nurses in Australia value audit, which leads to quality improvement, but need to feel involved in the cycle of change¹⁰. Additionally, the study revealed that nurses agreed that the nursing audit adds to the already heavy workload in the ward. The documentation audit strategies in the health system can result in feelings of frustration, criticism and disengagement, and nurses view the whole process as generally negative¹¹. The influx of patients into UUTH, being the only tertiary health institution in the state, coupled with insufficient manpower in state and local government health institutions, is increasing the workload for the nurses, which is inimical to the audit process.

The study revealed that a majority of the

Table 4: Factors Militating against the Implementation and Utilisation of Nursing Audit in the University of Uyo Teaching Hospital

S/N	Items	Variables	Frequency (n=280)	Percentage (%)
1.	I do not have enough time to take part in the nursing audit	Strongly agreed	46	16.4%
		Agreed	122	43.3%
		Disagreed	39	14%
		Strongly disagreed	73	26%
2.	We have limited resources and support to conduct a nursing audit	Strongly agreed	46	16.4%
		Agreed	157	55.7%
		Disagreed	46	16.7%
		Strongly disagreed	31	11%
3.	I use the nursing process in the management of my patients	Strongly agreed	74	26.7%
		Agreed	112	40%
		Disagreed	56	20%
		Strongly disagreed	37	13.3%
4.	I have the cooperation of my colleagues, and we can work as a team in the implementation of the nursing audit	Strongly agreed	70	25%
		Agreed	140	50%
		Disagreed	46	16.7%
		Strongly disagreed	24	8.3%
5.	I am afraid of criticism and judgment; hence, I do not like the nursing audit	Strongly agreed	42	15%
		Agreed	140	50%
		Disagreed	56	20%
		Strongly disagreed	42	42%

of the respondents said they do not have enough time to take part in a nursing audit, 122(43.3%) agreed, 39(14%) disagreed, while 73(26%) strongly disagreed. Among respondents, 46(16.4%) strongly agreed that they have limited resources and support to conduct a nursing audit, 157(55.7%) agreed, 46(16.7%) disagreed, and 31(11%) strongly disagreed. The number of nurses who strongly agreed that they are using the nursing process in the management of their patients was 74(26.7%), 112(40%) agreed, 56(20%) disagreed, and 37(13.3%) strongly disagreed. Additionally, nurses strongly agreed that they have the cooperation of their colleagues to work as a team in the implementation of nursing audit (70-25%), 140(50%) agreed, 46(16.7%) disagreed, while 24(8.3%) strongly agreed. However, 42(15%)

respondents agreed that Nursing audit fosters a culture of transparency and accountability; however, they strongly agreed that it creates unnecessary paperwork and documentation, hence, it is stressful. These findings align with the view that nurses' receptiveness to audit has been shown to vary with factors such as workflow, audit and feedback process, which have been found to influence the psychological well-being and overall burnout^{12,13}. Nurses can be willing to engage in nursing audit when they perceive that the function of audit was for self-improvement, shared patient goals or evidence-based practice, but were resistant when they perceived audit negatively, as surveillance, bureaucracy or lacking transparency. In consideration of the primary role of a nurse, which is patient care, respondents mainly agreed that nursing audits divert their attention from direct patient care. This result supports the findings of Radhika et al, that nurses in India perceived the audit process as favourable, because it improves knowledge, skills and patient care, although frequent audits hindered their ability to discharge their primary duties¹⁴.

The evaluation of factors preventing the implementation and utilisation of nursing audit at UUTH revealed that nurses have limited resources to partake in a nursing audit. This aligns with the report of Nurses in the USA, which states that lack of resources (time, personnel, equipment, insufficient training and education, poor communication and teamwork) were the organisational barriers that affect clinical audits¹⁵. Furthermore, these findings agree with the study conducted by Anieche et al. in selected tertiary institutions in southeast Nigeria. The findings showed that lack of resources, poor communication and teamwork, and resistance to change were major challenges associated with nursing audit and feedback⁵.

Nurses of UUTH used in this study agreed that they are using the nursing process in the management of patients. The findings are misaligned with the report on the nursing process in Imo State University Teaching Hospital, Orlu. The study revealed that time-consuming, laziness, lack of manpower, and lack of materials for documentation were the factors that inhibit the use of the nursing process in the care of their patients¹⁶. The study further disagreed with

the report that the non-implementation of the nursing process in the management of patients hinders effective implementation and utilisation of the nursing audit⁴. However, in the UUTH, the nursing process is used in the care of their patients, but in the process of full implementation of the nursing audit.

In reference to the co-operation of nurses within institutions, a higher percentage of respondents agreed that they have co-operation among colleagues and can work as a team in the implementation of the nursing audit. Nursing audit is a method of improving the clinical work environment to implement positive change and improvement; its implementation process can be impeded by poor relationships between the team and a lack of integration with other activities¹⁷.

Respondents agreed that they were afraid of criticism and judgment; hence, they do not like the nursing audit. The findings support the account of Green et al., who stated that junior nurses always express anxiety and view audit as a form of surveillance or punitive measures rather than a constructive activity¹⁸. This sentiment is often due to a lack of understanding of the audit process and fear of blame for any shortcomings identified. When nurses are well informed and trained, they are more likely to engage positively with the nursing audit process¹⁹. This kind of work environment lays a foundational readiness for any institution to implement audit.

Organisational culture plays a pivotal role in shaping nurses' attitude towards nursing audit, a supportive culture that fosters learning and continuous improvement is likely to engender positive attitudes²⁰. Conversely, a punitive or blame-oriented culture can lead to resistance and a negative attitude towards auditing. Furthermore, Williams and Roberts, added that in an environment where audits are implemented without adequate communication or involvement of nursing staff, there will be significant resistance²¹. Nurses may feel undervalued and view audit as an external imposition rather than an integral component of their professional responsibilities. The attitude of nurses towards the implementation and utilisation of nursing audit is both positive and negative, which can either promote or impede the process depending on the rationale behind it. Therefore, proper

communication and sensitisation on the importance of nursing audit in promoting quality nursing care is imperative in utilisation and implementation of nursing audits.

Conclusion

Nursing audit is a reliable tool for improving the quality of nursing care. The data and findings obtained by the researcher during the course of this study demonstrate that the attitude and perception of nurses have both positive and negative effects towards its implementation. The Notable report that majority of the nurses are using the nursing audit in patient management, suggests a foundational readiness for auditing that is yet to be translated into audit practice. Factors militating against its implementation included lack of resources, increased workload and lack of proper communication on the rationale of nursing audit. The following recommendations and suggestions will enhance the utilisation of nursing audit in the care of the patients within the University of Uyo Teaching Hospital.

Recommendations

Based on the findings of this study, it is recommended that hospital management and relevant nursing authorities prioritize continuous professional development by encouraging nurses to attend training programmes, conferences, and seminars focused on nursing audit and its application in patient care. Initiatives like this would address the knowledge and skills deficit identified among nurses at UUTH and foster more positive attitudes toward audit practice. Complementarily, government health agencies should take an active role in organising workshops and seminars on quality assurance of nursing care, as institutionalising nursing audit requires policy-level commitment beyond the capacity of individual hospitals.

Furthermore, the successful implementation and utilisation of nursing audit at UUTH is contingent on the availability of inclusive management systems and functional equipment, facilities, and tools within the nursing department. The hospital management should therefore ensure that the requisite institutional infrastructure is consistently provided and maintained, as resource inadequacy

was identified in this study as a significant barrier to audit engagement among nurses.

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Conflict of interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Authors' contributions:

UDO, A. E.: Writing original draft, visualisation, methodology, investigation, formal analysis, data curation. PETERS, G. J.: Writing (review and editing), Supervision, Project administration, Conceptualization. EKPENYONG, A. U.: Writing (review and editing), Methodology, Investigation, Supervision, Formal analysis. PETERS, E. E.: Methodology, Visualisation, Formal analysis.

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