THE IMPACT OF FORENSIC ACCOUNTING AS A TOOL ON

FRAUD DETECTION AND PREVENTION AMONG ORGANIZATIONS IN KENYA

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DECLARATION

I declare that this project is from my own research work and has not been presented for any award of Diploma qualifications of this or any University/institution. No part of this research should be reproduced without the author's consent or that of Management University of Africa.

Signature…………………….. Date…………………….

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This project has been submitted for examination with the approval of my University supervisor of Management University of Africa.

Signature ………………………. Date …………………….

MS PHOEBE MUREITHI

The Management University of Africa.

DEDICATION

This study is dedicated to all who assisted in any constant support, encouragement and financial support throughout my research study.

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Acronyms

ACCOUNTING FRAUD: this refers to any illegal alteration of a company's financial statements in order to influence/control company's apparent health or to hide profits or losses.

FORENSIC ACCOUNTING: it refers to an investigative skill at a standard level acceptable by the court of law, to address issues in dispute in the context of civil and criminal litigation.

ACCOUNTING: the action of keeping financial accounts

FRAUD: wrongful/criminal deception intended to results in financial/personal gain.

CORPERATE FRAUD: it consists of illegal, deceptive actions committed either by a company or an individual who is an employee of the company/organization.

ABSTRACT

Forensic accounting serves as a tool that allows interested professionals to forecast whether firms are engaged in financial misconduct/behavior. Financial misconduct has severe economic and personal consequences towards the victim and the nation at large. Not only does such misconduct distort the allocation of economic resources, but also investors and employees of these firms experience substantial financial and psychosomatic harms. Forensic accounting aims to mitigate these harms by forecasting the possibility that a firm has committed financial misconduct thus allowing for early detection of such misconduct.

In this abstract review, I provide an overview of the most common forensic accounting techniques in the literature and the effectiveness of such techniques. Although traditional forensic models tended to concentrate on behavioral characteristics of the executives who commit financial misconduct or to take a purely arithmetical approach based on financial data, more recent models combine big data analysis with psychological instincts. Any organization whether governmental/private has to be at the center stage with unethical issues of fraudulent practices in Kenyan that cripple's functions and leads to increased losses and more borrowing from both local and international banks, hence the need to use forensic accounting services and accountability to help detect and deter such deceitful activities. Whether big/small the company is, it's main core function is to provide both internal and external controls in order to enhance on the business of the day. The main objective of this study is to scrutinize the impact of forensic accounting services as a tool of fraud detection and mitigation among organizations in Kenya. The public/governmental sector is crucial to both day-to-day operation of the state and to its ability to effectively manage development processes and provide universal public goods and services to its people. The public sector pays a vital role in national development and its relevance can't be underestimated in Africa. This was highly emphasized in the *1998 World Development Report* that "an effective state is vital for the provision of goods and services and the rules and institutions hence enabling markets to flourish and the people to lead healthier, happier lives. Without it, lasting development of both economic and social state is impossible" (*World Bank 1997: 1*).

CHAPTER ONE

INTRODUCTION

This chapter presents background information of the study, statement of the problem that makes the basis of the research, objectives of the study, research questions and the significant of the study, scope and limitations of the study.

1.1 Background study

Forensic accounting utilizes accounting, auditing, and investigative skills to conduct an examination into the finances of an individual or business. Forensic accounting makes the most of accounting analysis, audit and investigative skills to conduct an examination into finances of an individual or a business suitable to be used in legal proceedings. Forensic accountants are trained to perform forensic research to trace funds and identify assets for recovery, they also prepare forensic reports from financial findings and lastly they prepare analytic data for litigation and give evidence as needed.

They may be employed by insurance companies, banks, government agencies or private accounting firms. They compile financial evidence, develop computer applications to manage the information collected, and communicate their findings in the form of reports or presentations.

The developing call for forensic accounting is known of most companies in the world. Forensic accounting is quite new in Kenya as organization have apprehended that the service of a forensic accountant is needed as fraud cases are greater than before. Barely half-way through 2018 Kenya has registered series for fresh mega corruption scandal, raising concern about Kenya's capability to safeguard public funds. A good example is the billion procurement scandal at the National Youth Service (NYS), suspects charged in court including former government officials charged in a court of law.

Other state organizations including the Kenya Bureau of Standards (KEBs), the National Cereals and Produce Board (NCPB), the Kenya Pipeline Corporation (KPC) are also facing claims and are under investigations regarding the same. The provided data by the Ethics and Anti-Corruption Commission (EACC) demonstrates that corruption remains a huge challenge with the numbers reported are increasing day in day out. Such as, the total number presented by the EACC increased by 2.7% from 7,917 in 2018/7 to 8,096 in 2020/7, of 89 Office of the Director of Public Prosecution (ODPP) approved prosecution Considerable approved the prosecution.

Huge scandals that have been experienced in recent years in Kenya have reduced the confidence to International financial and non-financial funders and executive arms of government issuing financial support both the public service through collaborative and adoptive accountability framework that enhances on accounting practices as well.

1.2 Statement of the Problem

Financial irregulaty is a major problem of concern globally. It is so common that scam/fraud and bribery/corruption is steadily becoming a norm culture in the society.

Starting from the public to private agencies; from the presidential villa as it is regarded as a high protocol of the nation, down the political office-holding ladder to the ward administrators; from managing executives of a company/organization, through medium management and to as low as massagers. Individual performs fraud and corrupt practice according to the capacity of their office. Although financial loopholes affects both private and public sector respectively, the level of the office fraud, together with the extent to which citizens are affected call for an alarm.

Money is not free, every shilling has its legal usage, and as a result misuse of any amount will impact negatively to the victim associated, on where it should legitimately be used. The impacted effect of these can be on an agency or a whole nation at large. If the effect, isn't direct it may be indirect as it may affect facilities that are supposed to be beneficial to the concerned.

If impossible, individual or establishment affected negatively by the fraudulent or corrupt practices will want to seek compensation. An individual, corporate bodies and interested government organs takes action towards seeking redress using divergent institutions e.g. the law court. All that an investigator wants to do, will not be complete if the extent to which the affected person is affected is not computed or quantified. Other areas are where the service of the experts' accountants are being engaged for a very long time worldwide.

1.3 Objectives of the Study

The purpose of this research work is to look at problems and prospects of forensic accounting in the financial performance of Kenyan institutions.

Objectives of this study include the following;

1. Examine the impact of forensic accounting on institutions whether private or public.
2. To examine the extent at which organizations rub in forensic accounting in their financial tasks and how it has impacted the organization.
3. Identify and resolve problems associated with the adoption of forensic
4. To submit possible solutions to the problems identified.

1.4 Research questions

1. What is the significance of forensic accounting in the expansion of Kenyans private/public organizations?
2. What are the bearings/impacts of forensic accounting on the financial performance of any business enterprise in Kenya?
3. To what extent do organizations apply forensic accounting in their financial activities
4. What are the major problems associated with the embracing of forensic accounting?

1.5 Significance of the Study

***The Researcher*-** will help the researcher to distinguish more on problems and prospects of forensic accounting in the financial performance of any organization.

***Stake Holders*:** will also be of great importance to stake holders as it will improve/enrich their knowledge on the benefits and usefulness of forensic in the performance of a company.

1.6 Scope of the Study

The study shall emphasis on problems and prospects of forensic accounting in the financial performance of Kenyans' institutions with particular reference to Secunets Company Ltd in Kikuyu town.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter analyses literature covered in an effort to address factors affecting the impact of forensic accounting as a tool on fraud detection and prevention among organizations in Kenya.

Forensic accounting is the use of accounting skills to investigate fraud or embezzlement and also to analyze any financial information for use in legal proceedings. Forensic accountants have diverse opportunities in various fields; however their primary role of inquiry commences immediately a fraudulent activity is perpetrated.

To help improve on the methodology the secondary information will provide critical analysis and thematic overview. The precarious factors that influences on the ability of organization negligibly reduce fraudulent activities ranging from financial mis-statement to employees' theft of assets which recounts to the main area of study that is apprehensive with the application of forensic accounting as a tool in Kenya.

This chapter consists of theoretical review, empirical review and summary and conceptual framework on the study is based on.

2.1 Theoretical review

To theoretically create hypothetical construction, a conceptualized definition gives the meaning of a word in terms of the theories inline. The type of definition assumes each and every information and acceptance on the theory that it depends on.

2.2.1 Theory of Punitive Measure and Damages

Theory of latest restitution is obligated to respond 2 questions: what place? If any is identified, does it have any punitive damages in the civil law, given that they appear to involve an idea of criminal punishment? ***(2)*** Why is restitution subject part of the civil law of tort? (Bc Zipursky, 2005). The study offers a theory that can be answered both of these questions.

This study debates that theories of punitive damages face difficulties that deterrence-based theories of criminal penalties and most other deterrence-based theories of private law do not face. The study notes that deterrence-based theories of punitive damages can be distinguished from the theories that justify the imposition of the punitive damages on the retribution and the compensation. This study doesn't argue on behalf of any other justification, it debates against deterrence.

The study argues that it is important that, unlike many modern restriction theories of criminal punishment, many modern theories of punitive damages e.g. (*Polinsky &Shavell*) denies any primary importance of the mental state of the party which is trustworthy for the damage.

Common law processes of punitive damages (e.g. punitive damages as currently practiced in the states that have not been considerably modified by statute) lack many features that would allow those whom the state hopes to prevent in the future. This is a result of options of genuine law as non-public redress, which are otherwise seen as hallmarks of tort law. Idea of this theory is that,

i. Accused will in fact pay compensation damages in each occasion in which they take unreasonable risks and cause harm to others in a particular field.
ii. Compensatory damages set accurately to replicate the total cost of the harm done.
iii. Damages given as an indemnity to the person incurred

Exemption happens once, if they are accompanied by fraud, gross negligence, malice or oppression and thus such damages are sometimes awarded as a penalty to the offender. A forensic person thus is duty-bound to worth the magnitude of price to the person lacerate.

2.2.2 Theory of Fraud, White Collar Crime

White collar crime was first coined in 1939 by Edwin Sutherland. Respectable persons of high social status, is using office to commit social crime (Sutherland, 1949). These included crimes committed by corporation. Originally this theory was presented by Sutherland in a mid to address the American Sociological Society while trying to study two field; crime and high society. Typical street criminals have unique different characteristics and motives to White collar criminals. He deployed a convectional concept to challenge conventional stereotypes and theories. The theory presumes that public prosecutor and judges are more compassionate on white-collar as opposed to street criminals. Legal case, which advanced this, was; He distinguished that in his time, less than two percent (3%) of the persons committed to prison in a year belong to the noble class. His main objective was to prove a relation between money, social status and possibility of going to jail for a white-collar crime, compared to more typical crimes.

2.2.3 Theory of Mindset and Problem Representation

General cognitive orientation mindset has features that monitor individuals in the collection and interpretation of information collected (*Goolwitzer, 1996*). Mindset influences decision making through which individuals process task related information (*Beckmann and Goll witzer, 1987*). Search to pertinent consistent and focused information is always primarily through a way of thinking that can evoke cognitively (*Goll witzer, 1990*).

Specialists on audit always have a set mind that has a direct influence on fraud related performance. Forensic Accountant who specializes in fraud related issues are more likely than auditors to suspect misconducts in the company's reported financial statements, it is forecasted/foreseen that they tend to evaluate these statements at a higher risk level.

The guiding framework on contention mindset guide influences the creation of representation because individuals are likely to focus on and even seek out information that adapts to their mindset (*Pichart and Anderson, 1997*).

The empirical indication to support the relationship between mindset and problem representation influences task performance as shown in the literature (*Armor and Taylor, 2003*).

2.2 Empirical Literature Review

Empirical review is the examination of all empirical works and the debates associated with the issue at hand. However, it is appropriate that a review covers both developed and emerging economies and encompasses all the issue raised in the research questions (Salawu, 2018).

Several empirical studies of forensic and fraud revealing and mitigation, shows the use of forensic accounting as a tool to deter fraud practice. A number of these studies reveal evidence from developed countries like the USA, U.K and Canada. Empirical evidence shows relationship between forensics accounting and fraud mitigation.

With the proper review, a researcher will then be able to give a summary of gaps. When critiquing an article, it is essential to review all the sections in the article to ensure that the purpose of the study is well achieved.

Therefore, when documenting a review, the researcher must pay cross attention to the title of the paper, author name, year and country of publications, abstract, introduction, literature review, methodology, findings and conclusion. Then questions will be raised as to the; significance, correctness, appropriateness, relevance, etc. to achieve the set objective.

2.3 Conceptual Framework

The conceptual framework outlined shows the role of forensic accounting on fraud mitigation. Forensic accounting is conceptualized in five proportions as shown.

Independent variables **Dependent Variables**

Forensic accounting services

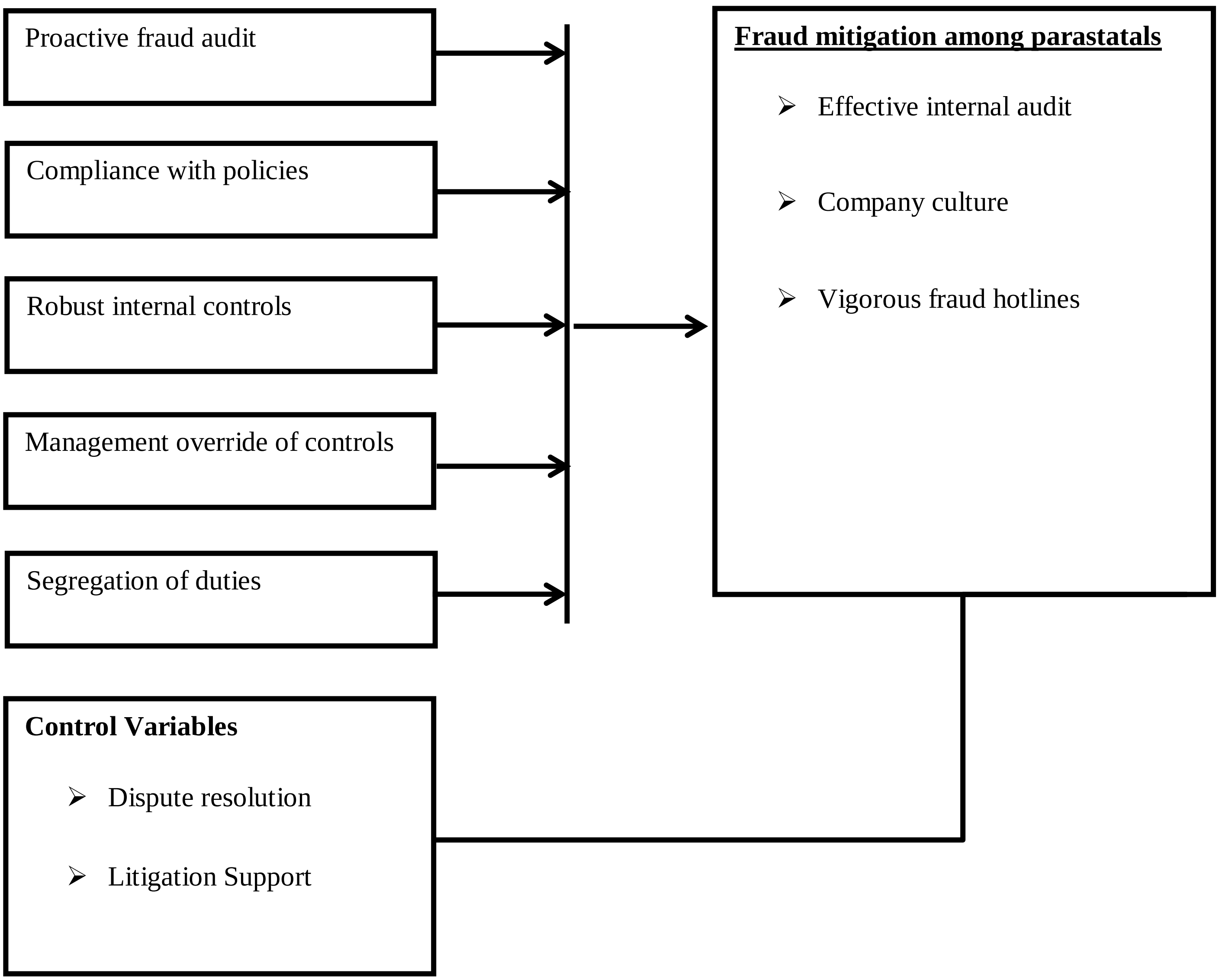


Table 2.3.1 Operationalization of Variables

Concept	Indicators	Measure
Independent variables	Proactive audit	good fraud audit involves Detecting fraud symptoms of exposure, construction of audit programs to proactively look for any symptoms and endowing fraud symptoms identified.
	Compliance of policies	It allows you to conduct due diligence on any company or individual you work with.Trading with individual who are non-compliant can put the organization at real risk.
	Robust internal controls	are systematic procedural steps adopted by organization in prevention risks, primarily in the areas of finance and reporting any operational processing and agreement with the rules and regulations.
	Mgmt. override control	is the intervention by managers in the approval and processing of transactions that is contrary to an entity's internal control system

Segregation of duties	it is a basic building block of maintainable risk management and internal controls for a business. The value of SOD is based on shared responsibility of a key process that scatters the serious functions of that process to more than one person or department.
Dependent variables	
Effective internal audit	the outcome of an effective internal audit includes a monetary statement that largess a true and fair view, and advice on how the company's processes may be improved. The only way for effective audit is to ask stakeholders if they are comfortable that they are receiving the assurance they need on the risk that matter to them.
Company culture	this is how you do what you do in the workplace. It's the sum of your formal and informal systems and behavior and values all of which create an experience employees and customers. Also sets anticipations of how people behave and work together, and how well they function as a team. Culture can break boundaries between solid teams.

2.4 Conclusion from Literature Review

This chapter focuses at presenting a review of the literature related to the purpose of the study. The main/core purpose has been to study the impact of forensic accounting as a tool on fraud detection and prevention in public and private organization of Kenya. Given that many of studies done are likely to point towards fraud prevention by use of forensic accounting tool. The most critical factors that influences the effectiveness of forensic accounting as a tool are, creation of established body to serve their interests, material and technical capacitated to improve their usefulness and accountability. However, there are myriads of opinions as to the impact of forensic accounting. It is believed that forensic accounting as a tool is effective in deterring fraud, there are few people who are certain that there is no such prevention and hence their applicability do not prevent fraudsters from committing the crimes.

This chapter also reveals that forensic accounting services are a precarious factor in fraud prevention here in Kenya. It ensures that the chances of committing fraud are reduced to minimum risk in the both sectors. Previous researchers on this subject topic suffer from limits of over-relying on the cross-sectional data which can't adequately address the country and the individuals (*public and private sectors*) specific issues. This empirical study hence aimed at filling this research gap by examining the impact of forensic accounting services on fraud detection and mitigation in Kenya organizations.

CHAPTER THREE

RESEARCH DESIGH AND METHODOLOGY

3.0 Introduction

This chapter focuses on the research design that outlines the overview of the way this research was conducted, the target population and the procedure for sampling and data collection instruments, also the legitimacy and consistency of the instrument data presentation and data analysis technique to be used.

3.1 Research Design

Research design is the overall strategy that you choose to integrate the different components of the study in a coherent and logical way to obtain answers to research questions that includes an course work of the research work, methods and procedures for collecting, analyzing data and presenting the results in a form that can be understood by all (*Mugenda & Mugenda, 2003*). The research design was guided by the questions and objectives, existing knowledge, time and resources. The study adopted an explanatory research design. The strategy was selected because it was helpful in answering question who, what, where and how questions. Through the explanatory research, the study was to investigate on the impact of forensic accounting in any organization. An explanatory research helps determining and reporting the way things are and also tries to describe such as possible behavior, attitudes, values and characteristics. The independent variables of the study include employee competence, cost of implementation, management involvement, organizational needs. The dependent variable is the effects of forensic accounting on organizational performance.

3.2 Target Population

A population is a group of individuals that the intervention intends to conduct research and draw conclusions from it (*Mugenda and Mugenda, 2013).* Certain population has some characteristics that differentiate it from other populations. The study focused on Secunets Company. The accessible population will be from different categories; operations, information technology, digital forensics and cybersecurity consultants in organizations. In this study, the population was 10 employees in the organizations of the study.

3.3 Sample and Sampling Technique

Sampling design involves techniques of selecting individual members or a subnet of a particular population to make statistical inferences from them and estimate characteristics from them. The sample frame of this study was obtained from the relevant human resources office in the organizations. This method applied in selecting the subject from the sampling frame. It involved choosing a number of individuals or objects selected from a population in that contains elements representative of the characteristics found in the entire cluster. Purposive sampling technique is used to select the procurement officers and staff in the procurement department who are conversant with forensics. This method was used since the study requires officers who have practiced forensics and know about it. This makes the researcher to conveniently and purposely select the most convenient respondents within the target population.

3.4 Pilot Study

The research procedure was started by carrying out a test. The main purpose of the pilot test was to explain/tell more about the questionnaire so that respondents will have no issues in answering the questions and there is going to be ease in recording the data collected. In addition, it also permits the researcher get some valuation/assessment of the questions' legitimacy and the likely consistency of the data that has been collected. The pilot experiments help the researcher to determine whether the proposals in the collection of data are applicable including time taken to complete each tool. This was done on respondents from the target population. This helps in ensuring that the information gathered will be consistent and valid. In addition to, it assists to bring about the data collection process with respondents' hence coding ambiguity. The questionnaires will be administered personally to the respondents after explaining the core purpose of the research to them and how their genuineness would be important on the interviewing method. It was also done by me to some of the respondents after them agreeing to participate on both questionnaire and being interviewed, this helped since it helped disclose some issues not stated on the closed based questionnaire.

3.5 Data Collection Procedure

The procedure used to collect data is influenced by the research instruments used. The duty of data collection starts after research problem and research design have been well-defined. The primary data was collected by use of questionnaires that are self-administered to the respondents.

The questionnaire was developed in line with specific research objectives. The questionnaire is made simple and easy for the respondents to answer. It was divided into 3 sections.

- ✓ Section A >contained questions regarding general information about company and its profile.
- ✓ Section B> contained questions on the impact of fraud detection mechanisms in the organization.
- ✓ Section C>contained questions on the factors influencing forensic accounting.

There was also some interviewing of some of the members on the top positions on how their forensic system/services is working and also on some of the factors that they encounter during forensic audit.

3.6 Data Analysis and Presentation

The main purpose of data analysis was to formulate raw data for presentation and statistical implication. The data collected will go through data preparation so that they are easy to analyze. The primary data was analyzed through descriptive statistics such as percentages and averages. The editing of data guarantees that data collected was: precise, consistent with the set on of the question and other information in the survey, uniformly come in and averaged to simplify the entry and tabulation. Entry will comprise assigning numbers to answers so that the responses will be grouped into a limited number of groups. Feedback from the open-ended questions from the interview will be entered and their frequencies determined through cross-tabulations on differences between respondents and the central tendencies of the responses to each factor.

3.8 Ethical Considerations

This ensures that there is privacy on whatever detail given by the respondent. As the researcher I ensured that all data and response obtained is contained and confidential to only the respondent and me.

3.8.1 Informed consent,

It ensures that the respondent is aware fully on what they are getting into and what is required of them. I ensured that all the respondents will be fully aware of the questionnaire and interview that is going to be administered to them.

3.8.2 Voluntary Participation.

I made sure that all the respondents are there out of their own free will and not forced in order to get genuine response.

3.8.3 Confidentiality.

I ensured that the results relating to the organization is private and remains to only me in order to protect the organization and keep its policies to place.

3.8.4 Privacy,

I made sure that privacy of respondents is assured as they will not write their biological names.

3.8.5 Anonymity.

I made it clear names of the respondents were not disclosed to any sensitive information.

3.9 Chapter Summary

This chapter has mainly described the research design and the methodology/procedure which was put in place in the study to assess the impact of forensic accounting as a tool in fraud detection and prevention in public and private organizations in Kenya. The research took a survey approach to be conducted using a structured questionnaire and open ended interview one on one with respondents. The outcomes and findings of the study are presented in the next chapter.

CHAPTER FOUR

4.0 INTRODUCTION

This chapter presents data analysis. It also comprises off research findings and data presentations, limitations and challenges encountered during the study and finally the chapter summary. The main objective of the study was to determine/survey the role of forensic accounting in fraud mitigation among organizations. The information/data used in this study was collected from respondents using a semi-structured questionnaire. The collected data was scrutinized and then was finally analyzed using tabulations and percentages. Presentation of the study outcomes was done using frequency tables and figures. Regression and correlation analysis was used to assess the strength/magnitude of the relationship between forensic accounting and fraud mitigation among parastatals.

PRESENTATION OF RESEARCH FINDINGS

From 10 questionnaires issued to respondents 6 of them were returned which is 65% and 35 % were not returned. From the 6 questionnaires returned, 2 did not have the appropriate feedback for the study. The findings are depicted in the table below.

Table 4.1 Response Rate

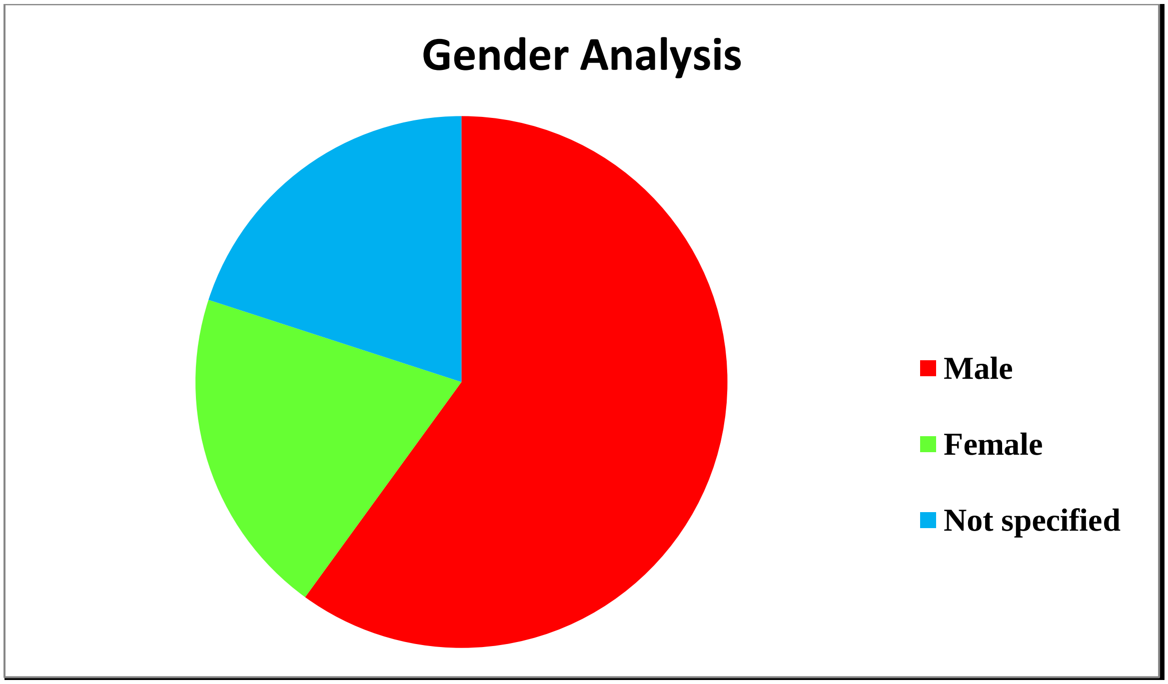
CATEGORY	FREQUENCY	PERCENTAGE
RETURNED	6	60%
NOT RETURNED	4	40%
SPOILED	~~2~~	~~20~~
TOTAL	**100**	**100%**

The findings from table 1.1 above shows that 60% of the respondents participated well and duly filled the questionnaires as required and as per the instructions given. From the questionnaires issued, 20% did not return their questionnaires an indication that 20% did not participate.

From the questionnaires returned, 20% did not meet the required feedback and therefore termed as spoiled.

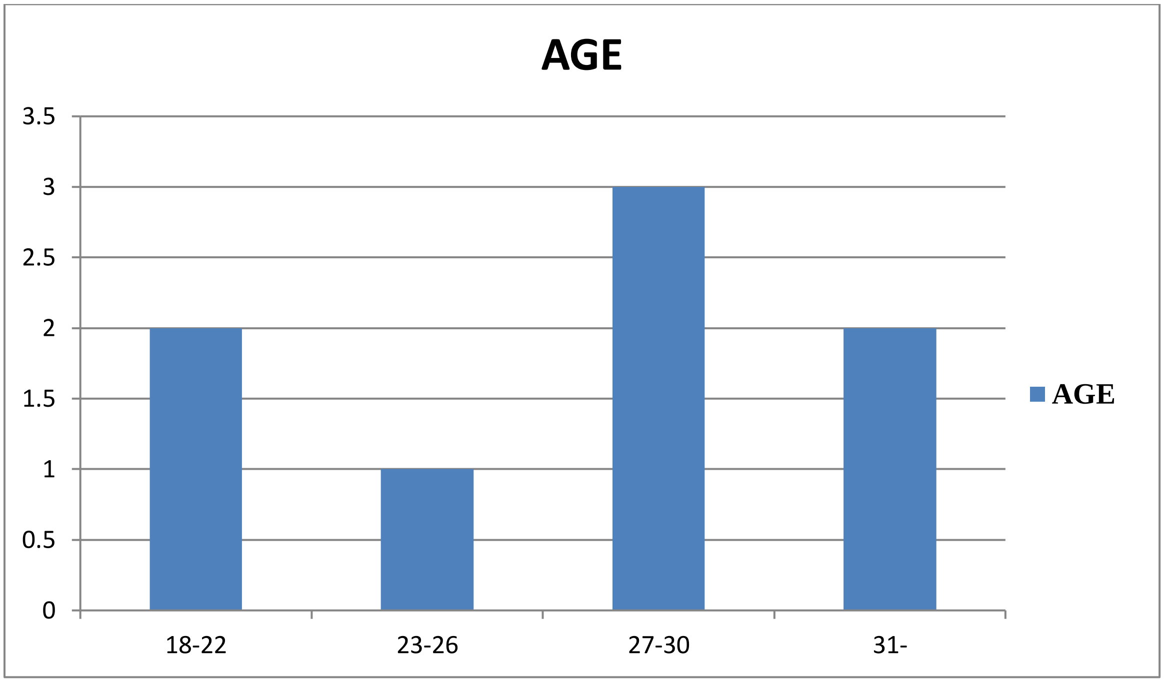
According to Cooper and Schindler (2004), a response that is above 50% from the study is appropriate for data analysis.

Figure 4.2 Gender Analysis



This study findings shows the majority of the respondents were males which is 60% while the female gender were only 40%.This implies that there is equal distribution of gender.

Figure 4.3 Ages of the Respondents



The research findings shows that those between 18-22 were 2 which is 25% of the total, those between 23-26 were 1 which is 12.5%, respondents between 27-30 were 3 in number which is 37.5%, those above age 31- were 2 which is 25%.The research findings shows the majority at the organization are 27 years and above of age.

Figure 4.4 Level of education

Category	**Frequency**	**Percentage**
University(undergraduate)	**5**	**50%**
College(Diploma level)	**2**	**20%**
Certificate level	**2**	**20%**
Packages level	**1**	**10%**
TOTAL	**10**	**100%**

Figure 4.5 Working Experience

The results revealed that most respondents had been working in their organization for over 3 years followed by those who have 2 years' experience .Only three(3) of the respondents has worked for less than one year.

These findings indicate that the respondents have an adequate and appropriate experience to comprehend the role of forensic accounting services in fraud mitigation among Kenyan organization.

4.5 FORENSIC ACCOUNTING DEPARTMENT

Further, the study to know whether public and private organization has forensic accounting departments' .All the respondents specified that the parastatals they ever worked in and the one they are currently enrolled in some departments. This indicates that the target population was applicable since the objective of the study was to determine the role of forensics accounting services in fraud mitigation among institutions.

4.5.1 Forensic Components

In this segment, the study focused on role of forensic components in mitigating fraud among parastatals in Kenya. The components debated are proactive fraud audit, compliance with policies, robust internal controls, management override of controls, segregation of duties, dispute resolution and litigation support. The respondents were requested to rate the extent to which the parastatals used the components. The rating was done using on a Likert scale of 1-5 where: "1= Very low extent, 2= Low extent, 3= Moderate extent, 4= Great extent, 5= Very great extent."

The recorded mean scores were interpreted using the following scale as shown

Table 4.6 mean interpretation (default scale 1-5)

Scale	Interpretation
1.00-1.50	**Very low extent**
1.51-2.50	**Low extent**
2.51-3.50	**Moderate extent**
3.51-4.50	**Great extent**
4.51-5.50	**Very great extent**

4.6.1 Proactive Fraud Audit

The study tries to find to know whether the organizations had a proactive fraud audit function and the extent to which they believed proactive fraud audit impacts fraud mitigation.

The results are shown below.

Table 4.6

COMPONENT	MEAN	STD DEVIATION
Accuracy of accounting records(background check)	4.63	0.492
Investing errors occurring	4.52	0.507
Checking routine transactions	4.53	0.518
Aggregate Mean	**4.56**	**0.506**

The study proved that all the organization in Kenya had a proactive fraud audit function. An aggregate mean indicated that the respondents come to a conclusion to a very great extent that the proactive audit impacts fraud mitigation. The entire attribute were rated to have impacted fraud control to a very great extent. The most valued attribute was checking accuracy of accounting records in each organization followed by investigating errors occurring and then checking routine transactions.

4.6.2 Compliance with policies

The study tries to know whether the organizations had a compliance policy and the extent to which they felt it impacts fraud mitigation.

The results are as shown **Table 4.6.1**

COMPONENT	MEAN	STD.DEVIATION
Security policies	4.80	0.423
Controller's procedures	4.46	0.545
Standards for data processing	4.43	0.544
Procurement	4.17	0.655
Data retention requirements	4.13	0.476
Personnel administration	4.10	0.669
Aggregate mean	**4.35**	**0.548**

The study found out that all the parastatals had compliance policies and that the policies affected fraud mitigation to a great extent as shown by the aggregate mean score.

The most rated attribute was security policies where it was said to affect fraud mitigation to a very great extent Controller's procedures and Standards for data processing were also highly rated with mean score implying that they affect fraud mitigation to a great extent. Personnel administration was the least rated/valued.

Robust Internal Controls

The study also sought to know whether the parastatals had working robust internal controls and the extent to which they agreed that it impacts forensic accounting as a tool.

Table 4.6.2

Components	mean	Std. Deviation
Code of conduct in the organization	4.69	0.477
Regular conduct of fraud risk assessment	4.52	0.495
Looking at alleged fraud	4.55	0.503
Robust audit committee	4.54	0.505
A functional whistle blower program	4.35	0.477
Aggregate Mean	**4.56**	**0.477**

It was found out that some agencies in Kenya had robust internal controls which they agreed impacts forensic accounting to a very great extent as shown by the mean score .Code of conduct in the organization and regular conduct of fraud risk assessment with mean scores of and respectively were the most rated attributes of robust internal controls followed by looking at alleged fraud and Robust audit 5

Functional whistle blower program was the least rated attribute.

Management Override of Controls

Respondents were asked to indicate whether their organization had management override of controls and the extent to which they agreed that it impacts fraud prevention.

The results are shown below Table **4.6.3**

Component	**Mean**	**Std. Dvt**
Firm ensures that the entity cultivates a vigorous Whistle blower program	4.37	0.494
Management maintains an appropriate level of skepticism	4.25	0.516
General management brainstorm about fraud risks	4.09	0.493
Firm uses the code of code to assess financial reporting culture	3.93	0.513
Aggregate Mean	**4.18**	**0.528**

The responses indicated that all the parastatals had management override of controls which impacted fraud mitigation as illustrated by an aggregate mean score. The respondents agreed that all the attributes impact fraud mitigation to a great extent. The most rates were the firm ensures that the entity cultivates a vigorous whistle-blower program and strengthen committee understanding of the business. The least impactful was that if uses the code of conduct to assess financial reporting culture with a score as shown in the table above.

Segregation of duties

They were further asked to indicate whether some of the institutions they worked for had, segregation of duties as a component and the extent to which they felt it impacted fraud mitigation.

The results are as shown below **Table 4.7**

Component	**Mean**	**Std. Deviation**

Organization assigns different people different people for recording transactions.	4.72	0.408
Management brainstorms about fraud assessment.	4.81	0.423
Organization does not allow the individual writing the cheques to resolve the bank statement.	4.45	0.545
Organization allocates different people responsibility/duties for maintaining custody of assets.	4.29	0.656
Organization does not let the person initiating the purchase order approve the payment.	3.60	0.810
Aggregate Mean	**4.34**	**0.622**

It was established that some parastatals in Kenya have segregation of duties and this impacts forensic accounting & fraud prevention to a great extent as shown by an aggregate mean. The top rated attributes of segregation of duties component were "The organization assign different people responsibility for recording transactions" and "The management brainstorm about fraud risks" with scores of (M-4.72, SD 0.408) and (M=4.81, SD 0.423) respectively. This shows that the two attributes affects accounting & fraud mitigation to a very great extent. The least rated attributes were "The organization does not let the person initiating the purchase order approve the payment" and "The organization assign different people responsibility for authorizing transactions" with scores of (M-3.84, SD= 0.520) and (M= 3.60, SD-0.810) respectively implying that they influence fraud mitigation to a great extent.

4.5.6 Litigation Support

Lastly, the study tries to reveal the extent to which the respondents come to conclusion that litigation processes impacts on forensic accounting and fraud prevention and detection among organizations in Kenya.

Table 4.7.1

Component	**Mean**	**Std. Deviation**
Presentation of expert evidence	4.76	0.396
Accounting and financial breakdown damage	4.75	0.439
Financial analysis of the initial Complaint.	4.47	0.505
Preparation of disclosure statements including expert Report.	4.44	0.503
Discover, interrogatory preparation and requests for production.	4.29	0.626
Aggregate Mean	**4.59**	**0.500**

The study found out that litigation processes impacts fraud prevention and detection among parastatals to a very great extent as evidenced by the aggregate mean of (M-4.59, SD 0.500). The most effective attributes were "Presentation of expert testimony" and "Accounting and financial analysis for damages. The least rated statement was "Discovery, interrogatory preparation and requests for production. This shows that the attribute had a great impact on fraud prevention and detection among parastatals.

4.8.1 Fraud Mitigation

Further research sought to know of respondents' agreement in regard to fraud mitigation among parastatals. The recorded mean score were interpreted as shown below.

Table 4.8.1

Component	**Mean**	**Std. Deviation**
Firm has a risk assessment culture	4.79	0.659
Firm has a structure for regulatory	4.64	0.473
Firm has vigorous fraud hotlines	4.50	0.506
Firm probe suspect financial performance	4.45	0.500
Firm has effective internal audit	4.45	0.517
Aggregate Mean	**4.41**	**0.542**

The respondents agreed that parastatals in Kenya are managing to mitigate fraud to a very great extent as evidenced by an aggregate mean of (M-4.55, SD=0.531). The most rated statements were that "The firm has a risk assessment culture" and "The firm has a structure for regulatory compliance strategies" with a mean scores of (M= 4.79, SD= 0.659) and (M= 4.64, SD 0.473). These statements were rated to a very great extent. The least rated statements were "The firm Probe suspect financial performance" and "The firm has effective internal audit" with a mean scores of (M-4.45, SD= 0,499) and (M= 4.45, SD- 0.517). This shows the level of agreement among the respondents was to a great extent.

4.8.2 Multiple Regression Analysis

The research found out the effect of forensic accounting services in fraud mitigation services were: litigation support, Segregation of duties/tasks, Proactive fraud audit, and compliance with policies, robust internal controls, and management controls. Forensic accounting services were regressed against prevention.

The study also found out that there was resilient relationship between forensic accounting and fraud mitigation among parastatals in Kenya accounts for 70.4% of the total variance in fraud mitigation among parastatals as evidenced by an adjusted R-Square value of 0.706.

4.8.4 Analysis of Variance

The general study further sought to establish the consistency of the regression model in establishing the relationship between the two among parastatals by use of Analysis of Variance. Analysis of Variance recorded a p-value of 0.019 in a conducted research which implies that the reversion model had a significance level of 1.9%.

This implies that the model can be relied on in establishing the relationship between forensic accounting and fraud mitigation among parastatals. This is because the recorded p-value was less than the generally accepted one.

4.9 LIMITATIONS OF THE STUDY

Senior and also middle level managers had very busy working schedules hence it explains why most of the respondents were low level managers. However, I made every effort to have the questionnaires filled by most of the respondents. That's how a response rate of 79.75% was accomplished.

Common problem when collecting primary data, I didn't have entire control on the veracity of the information provided by the respondents. However, I put every effort to seek clarification/ explanation on any issues that were not clear.

CHAPTER FIVE

5.1 INTRODUCTION

This chapter shows cases a summary, conclusion and recommendations of my reasearch study. The chapter also presents recommendations for practice and policy as well as suggestions for further research. The main agenda of the study was to determine the effect of forensic accounting and fraud mitigation among organizations in Kenya.

5.2 SUMMARY OF FINDINGS

The main objective of the study was to determine the role of forensic accounting in mitigating fraud among parastatals in Kenya. The data used in this study was collected from respondents using a semi-structured questionnaire. The collected data was coded and keyed into statistical set and then analyzed using tabulations, percentages (%), measures of central tendency and measures of dispersion (mean & standard deviations). Presentation of the study findings/outcome was done using frequency tables and figures. Regression and correspondence analysis were used to test the strength/magnitude of the relationship between forensic accounting and fraud mitigation among Parastatals in Kenya.

The study established that some organizations in Kenya had a proactive fraud audit function. The study also found out that some parastatals had compliance policies and that the policies affected fraud mitigation to great extent, also robust internal controls were found to impact fraud mitigation to a greater extent while management override of controls impacted fraud mitigation to a great extent. Also Segregation of duties impacted fraud mitigation and dispute resolutions. Further, the study proved that that litigation processes impacts fraud prevention and detection among parastatals in Kenya.

Regression study/analysis revealed that there is a strong relationship ($R= 0.877$) between forensic accounting and fraud mitigation among organizations in Kenya with forensic accounting accounts for 72.4% of the total variance in fraud mitigation among parastatals. Further, the study found out that constituents of forensic accounting (proactive fraud audit, compliance to policies, robust internal controls, management override of controls, segregation of duties, dispute resolution and litigation support) have an optimistic and significant effect impact on fraud prevention and detection in Kenya.

5.3 RECOMMENDATIONS

The study proved that forensic accounting (proactive fraud audit, compliance with policies, robust internal controls, management override of controls, segregation of duties, dispute resolution and litigation support) has an optimistic and significant impact on fraud prevention The study therefore commends/recommends that these functions to be implemented to the letter as these help institutions in Kenya to detect and also prevent fraud.

This study focused on impact of forensic accounting as a tool in fraud mitigating and prevention among few organizations in Kenya. There is need for similar study to be conducted among more for comparison to both public and private institutions to deal with the challenges of fraud.

5.4 CONCLUSION

In conclusion, there is a strong relationship (R= 0.877) between forensic accounting and fraud mitigation among parastatals in Kenya with forensic accounting accounts for 72.4% of the total variance in fraud mitigation among parastatals. The study proved that components of forensic accounting have a positive and important effect impact on fraud prevention and detection.

In summary the chapter was able to explain the findings based on the research questions and other limitations encountered during the research study it shows that forensic accounting as a tool in fraud mitigation ,if used will be of great relief to the organization since it will reduce funds embezzlement and will lend to organizations' growth.

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APPENDICES

Appendix 1: *Questionnaire*

This questionnaire has been structured to gathert information on the role of forensic accounting on fraud mitigation among agencies/organization in Kenya. Please read carefully and answer the questions justly as possible. The information collected was used purely for the purpose of academic research and was treated with utmost self-reliance.

Instructions

1. Tick appropriately the box or fill the space provided below.
2. Give any further relevant information to the research

PART A: BACKGROUND INFORMATION

1. Name of the organization in?

   …………………………………………………………………………………………………

2. Your management level in the organization

   Senior Lvl. Management ⬭

   Middle Lvl. Management ⬭

   Lower Lvl. Management ⬭

3. How long have you worked in your organization?

   Above 5 years ⬭

   3 -4 years ⬭

   Below 2 yrs. ⬭

4. Does your organization have any forensic accounting department?

   …………………………………………………………………………………………………….

PART B: ROLE OF FORENSIC ACCOUNTING

COMPONENTS IN MITIGATING FRAUD IN YOUR ORGANIZATION

Component One: Proactive Fraud Audit

Does the organization have proactive fraud audit function?

(a) Yes [ ]

(b) No [ ]

To what extent do you agree to the following attributes as ways that proactive fraud audit impacts on fraud mitigation in the firm? Use 1- Very Low extent, 2 Low extent, 3 Moderate extent, 4-Great extent, 5-Very great extent.

Component	1	2	3	4	5
Checking correctness of accounting records.					
Routine transactions					
Errors occurring					
Others. (specify)					

Component Two: Compliance with Policies

Does your organization have compliance policy?

(a) Yes [ ]

(b) No [ ]

To what extent do you feel that policies listedabove impacts on fraud mitigation in the firm? Use 1- Very low extent, 2-Low extent, 3-Moderate extent, 4- Great extent.

Component	1	2	3	4	5

Standards for data processing					
Controller's procedures					
Data withholding requirements					
Security policy (s)					
Employees administration					
Other policies (specify)					

Component Three: Robust Internal Controls

Does the organization have working controls?

(a) Yes [ ]

(b) No [ ]

To what magnitude do you agree with the following attributes as ways that internal controls impacts fraud mitigation your firm? Use 1- Very low, 2-Low, 3-Moderate, 4- Great.

Component	1	2	3	4	5
Code of behavior in the organization					
Audit committee					
Fraud risk assessment					
Functional whistle blower program					
Looking at alleged fraud					
Other (specify)					

Component Four: Management Override Controls

Does the organization you are a working have a management override controls?

(a) Yes [ ]
(b) No [ ]

To what point do you concur with the following attribute as ways that management override controls impacts on fraud mitigation in the firm? Use 1- Very low, 2-Low, 3-Moderate, 4- Great .

Components	1	2	3	4	5
Management maintains an appropriate level of skepticism.					
Strength committee understanding of the business					
Management brainstorm about fraud risks.					
Firms uses the code of behavior to assess financial reports					
It ensures that the entity cultivates whistle-blower program					
Other (specify)					

Component Five: Segregation towards Duties

Does your firm have clear segregation to duties?

(a) Yes [ ]

(b) No [ ]

To what point do you agree with the following attribute as ways that segregation of duties impacts fraud mitigation in your firm? Use 1- Very low, 2-Low, 3-Moderate, 4- Great.

Component	1	2	3	4	5
The organization doesn't let writing cheques to reconcile to bank statements.					
The organization doesn't let the person initiating purchase orders to approve payment.					
Management aberration about fraud risks					
Organization assigns different people to responsibility for authorizing transactions.					
Organization assigns different people responsibility in maintaining custody of assets.					
Others (specify)					

Component six: Litigation Support

To what point do you agree with the following attributes as ways litigation processes impacts fraud mitigation and detection in your firm? Rate your agreement with the following statements below: (Please tick applicably) Use 1- Very low, 2-Low, 3-Moderate, 4- Great.

Components	1	2	3	4	5
Analyzing financial components for initial complaint					
Financial damage analysis.					
Preparation of disclosure statements.					
Presentation of expert testimonies.					
Discovery, interrogatory requests for productions.					

PART C: Fraud Mitigation.

How do you feel on fraud mitigation in your firm? Rate your agreement with the following statements below: Use 1- Very low, 2-Low, 3-Moderate, 4- Great.

Component	1	2	3	4	5
Firm has effective internal audit					
Firm has vigorous fraud hotlines					
Firm has a structure for regulatory compliance strategies					
Firm probe suspects financial performance					
Firm has a risk assessment culture					

Thank you for your co-operation.

Appendix II: List of Target Parastatals

Agriculture

- New KCC
- Kenya Forestry Research Institute

Education

- Kenyatta University
- JKUAT University
- St. Paul's University
- KIST Institute
- Kabete National Polytechnic
- Moi University

Service

- Secunets Technologies
- Kenya Cyber-Security and Forensics Association
- Tamarind Hotels Nairobi
- Equity Bank (kikuyu branch)
- Tower Sacco (Geta br

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25	https://ir-library.ku.ac.ke/bitstream/handle/123456789/21446/Information%20Technology%20Integration%20and%20P	0.21%
26	ttp://ir.jkuat.ac.ke/bitstream/handle/123456789/5329/Matheri%2c%20Samuel%20Muchuku%20%20PhD%20HRM%2c%	0.19%
27	https://www.oapub.org/edu/index.php/ejes/article/download/4198/6833	0.19%
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