

Effects of Fraud Investigative Practice on Fraud Detection and Prevention among County Governments in the Rift Valley Region, Kenya

 Barsang J. Joan ¹,  Koske Naomi ¹ and  Kimwolo Andrew ²

¹Department of Accounting and Finance, School of Business and Economics, Moi University, P.O. Box 3900-30100, Kesses, Eldoret, Kenya

²Department of Management Science, School of Business and Economics, Moi University, P.O. Box 3900-30100, Kesses, Eldoret, Kenya

Abstract

Fraud has become a major menace in Kenya's county governments since the inception of county governments in 2013. It has caused large economic losses which have not been recovered to date as the cases are still pending in courts. The number of complete investigated cases in the EACC Annual Report 2020/2021 was 30 out of which 18 belonged to Executive and County Assemblies of various County Governments in Kenya. Fraud detection and preventive measures seem not to be working as more funds are being lost as indicated by the current reports of the auditor general, therefore, the objective of the study was to determine the effect of fraud investigative practice on fraud detection and prevention among county governments in the Rift Valley Region in Kenya. The main theory underpinning the study was the fraud diamond theory. An explanatory research design was used in this study. The target population comprised 217 accountants and internal auditors in the finance and economic planning department in the county governments in the Rift Valley Region in Kenya. Census technique was applied to solicit data from the entire population since the population is relatively small and accessible. The study collected primary data using questionnaires. Data was analyzed using inferential statistics by use of correlation and regression analysis. The study results showed a positive and significant effect ($\beta = 0.567$; $p = 0.000$) of fraud investigative practice on fraud detection and prevention. The study concluded that fraud investigation practices have a clear and considerable positive impact on fraud detection and prevention. Strengthening investigative practices strengthens county governments' ability to discover and deter fraudulent actions, thus boosting openness, accountability, and the general integrity of financial operations. The study findings inform policy makers in formulating policies that can enhance fraud detection and prevention in county

governments in Kenya through fraud investigative practices. Also, the findings are useful to scholars because the results contribute to literature in relation to fraud investigative practices and fraud detection and prevention.

Keywords: Fraud detection and prevention, fraud investigative practice, county governments, North Rift Region, Kenya

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Correspondence: joanbarjo@gmail.com

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Introduction

Fraud, like an epidemic, has become a global issue that affects all areas of the economy. It produces socioeconomic instability, drains resources, delays progress, and erodes public trust in both business and government institutions (Ocansey, 2017). Across the world, governments confront increasing demand from citizens to demonstrate openness, accountability, and outcomes from tax resources, while being forced to "do more with less" (Ocansey, 2017). Economic crimes are continuously evolving, and forensic accounting has developed internationally as a vital tool in discovering and averting crises, as seen in cases like as Enron and WorldCom, which led regulatory reforms like the Sarbanes-Oxley Act (Bhasin, 2007); (Soltani, 2020).

Fraud has a particularly negative impact in impoverished countries. Nigeria, for example, has wasted huge sums of money due to fraud in the public sector, slowing growth and development. (Bello, 2013). Eastern Africa has some of the

highest occurrences of economic crime globally, with 63% of firms reporting fraud vs 46% globally (Nestor, Lytvyn, Yarosh, Denysyuk, & Rozhkova, 2020). Common offenses include procurement fraud, bribery, corruption, and asset misappropriation. Unlike global trends in which external actors dominate, internal criminals, particularly junior and middle-level staff, account for the majority of fraud in Africa (Nestor et al., 2020).

Kenya has seen its fair share of scandals, including the National Youth Service, Uchumi Supermarkets, Kenya Airways, and the Covid-19 procurement fraud (Olingo, 2016). Despite the establishment of anti-corruption institutions such as the EACC, DCI, DPP, and IFMIS, county administrations continue to suffer rampant financial malpractices. The Auditor General's reports highlight frequent audit queries and insufficient follow-up measures, while misappropriation of public monies

undermines donor trust and inhibits investment (Egiyi, 2022).

Although forensic accounting is becoming more widely acknowledged around the world, it is still underutilized in the Kenyan public sector. According to studies, with the implementation of devolved administration in 2013, county governments have faced widespread fraud due to poor forensic accounting standards (Aloo, 2020). Kenya had a financial irregularity rate of 75% in 2020, which was higher than both the East African regional average of 62% and the global index of 49%. This growing financial indiscipline undermines development initiatives and exacerbates the tax burden on citizens.

Numerous studies have been done in relation to fraud detection and prevention but there exists a knowledge gap in literature in relation to the link between fraud investigative practices and fraud detection and prevention specifically on county governments in Kenya. Therefore, this study seeks to determine the effect of fraud investigative practice on fraud detection and prevention in county governments within Kenya's Rift Valley Region. The study focused on 14 counties representing 30% of the total counties in Kenya which was appropriate to draw inferences.

Theoretical Review

This study employs the Fraud Diamond Theory (FDT), introduced by (Wolfe & Hermanson, 2004) as an extension of standard Fraud Triangle Theory (FTT). While the FTT specifies three important characteristics of fraud: pressure, incentive, opportunity, and rationalization, Wolfe and Hermanson believe that they are insufficient to explain the prevalence of fraud. To build the Fraud Diamond, they add a fourth element: capability. According to (Wolfe & Hermanson, 2004), although perceived

pressure might coexist with opportunity and rationalization, fraud is unlikely to occur unless the perpetrator have the ability to commit and conceal it. Capability refers to the personal attributes, position, skills, and talents that allow a person to exploit vulnerabilities in controls and frequently act on fraudulent chances.

Capability allows an individual to identify and act on opportunities for fraud. (Wolfe & Hermanson, 2004) Position, intelligence, ego, coercion, lying, and stress management are all significant components of capability. For example, (Beasley, Carcello, Hermanson, & Commission, 1999) over 70% of public firm accounting scams involved CEOs, demonstrating how positional authority can facilitate fraud. Ego and overconfidence can also diminish a person's perceived cost of committing fraud. (Duffield & Grabosky, 2001), While narcissistic qualities may increase a fraudster's conviction in their superiority (Silverstone, Sheetz, Pedneault, & Rudewicz, 2012). Furthermore, authoritarian or persuasive personalities can induce subordinates to participate or look the other way, and excellent lying skills and stress tolerance are critical to maintaining fraud over time (Cottrell & Glover, 1997).

The Fraud Diamond Theory is significant in this study because it immediately contributes to fraud prevention in county governments by highlighting the features and conditions that encourage fraud. Forensic accounting professionals use investigative practices to detect and close loopholes by identifying areas where capability meets opportunity, incentive, and justification. However, opponents argue that the four aspects can overlap, making it impossible to establish clear distinctions between them. Despite its shortcomings, the Fraud Diamond provides a more comprehensive framework than the traditional Fraud

Triangle for assessing, recognizing, and preventing fraud.

Empirical Review

(Temitope, 2014) Forensic investigation and litigation were found to be significant contributors in explaining changes in the financial performance of Nigerian commercial banks. It also discovered that forensic financial information considerably improved the performance of commercial banks in Nigeria. Prospect fraud inquiry serves as a deterrent for fraudulent activities (Okoye, Amughor, & Evbota, 2019). Thus, when employees are aware that forensic accountants will be called in if there is any suspicion of fraud, they will be more cautious and avoid any acts that could land them at the center of a fraud investigation in the firm. In a study conducted by (Abdulrahman, 2019) the study on the influence of forensic accounting on fraud prevention in the Nigerian public sector employed a descriptive research methodology to assess the relationship between the research variables. Secondary data from audited financial 17 reports, revenue collections, expenditures, and county plans were gathered to determine the level of reporting accuracy and variances identified by the General Auditor. The analysis revealed a positive correlation between forensic accounting practice and fraud investigation in the public sector.

The study showed that forensic accounting abilities are better appropriate for investigations into business operations in areas such as finance, money laundering, bribery charges, corruption, and even improper financial reporting. Forensic accountants are charged with the duty of detecting flaws in an organization's internal control systems that may be facilitating the occurrence of bribery instances and providing a means for closing the gaps. (Ng'ang'a, 2015) studied the significance of forensic accounting

services in combatting insurance fraud in Kenya. The survey targeted all 49 insurance businesses registered in the Association of Kenya Insurers' 2013 registry. Two variables were tested for fraud reduction in insurance businesses. The independent variables were the investigative and litigation support services provided by forensic accountants. The study found that the use of forensic accounting services minimizes the amount of fraudulent actions in insurance businesses. (Bassey, 2018) investigated the effect of forensic litigation support on fraud management in Cross River State's microfinance institutions. The study utilized a quantitative analysis approach. Data was acquired from both primary and secondary sources and analyzed using the multiple regression method. According to the results of the empirical investigation, all of the estimated coefficients of the regression function are negative. These indications suggested that actively participating in forensic investigation and litigation support at a few financial institutions in Cross River State minimizes fraud.

These empirical studies had conflicting findings and were carried out in different countries focusing on variables that failed to link fraud investigative practices and fraud detection and prevention. For example (Temitope, 2014) focused on Forensic investigation and litigation and performance of banks in Nigeria, (Okoye et al., 2019) Prospect fraud inquiry serves as a deterrent for fraudulent activities and (Abdulrahman, 2019) the influence of forensic accounting on fraud prevention in the Nigerian public sector but the current study focused on county governments in rift valley region, Kenya.

Methodology

This study employed an explanatory research design to establish cause effect

relationships, specifically examining the effect of fraud investigative practice on fraud detection and prevention among county governments in Kenya's Rift Valley Region. The study focused on all 14 counties in the region (Uasin Gishu, Trans Nzoia, Turkana, Baringo, Elgeyo Marakwet, Nakuru, West Pokot, Kericho, Nandi, Samburu, Bomet, Laikipia, Narok and Kajiado), targeting a census of 217 accountants and internal auditors in the finance and economic planning departments because of their roles in managing expenditure, revenue collection, auditing, and reporting. Primary data was collected through closed-ended questionnaires using a 5-point Likert scale. Data was cleaned, coded, and analyzed using SPSS version 21.0, with inferential analysis. The reliability tests were carried out using cronbach's alpha to test the internal consistency of the instruments and also content validity through factor analysis before data transformation.

Model Specification

$$FDP = \beta_0 + \beta_1 FIP + \varepsilon_{FDP} \dots \dots \dots \text{Model 1}$$

Measurements

Fraud detection and prevention refers to a set of policies and procedures designed to minimize the likelihood of fraud occurring and maximize the chances of detecting it when it does (Blount, 2003). In this study, the dependent variable fraud detection and prevention in county governments was measured using indicators adopted from (Ng'ang'a, 2015); Background checks for new and existing employees is done frequently, Employee training on anti-fraud policy has been carried out and Proactive fraud Audit is carried out on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Fraud investigative practice was assessed by the effectiveness of forensic accounting investigative techniques in preventing fraud, defined as

the gathering and analysis of crime-related evidence to draw conclusions about suspects. Indicators for investigative practice, adopted from (Whiting, 2013), included identifying physical evidence, gathering information, evidence collection and protection, and interviewing witnesses and suspects, also measured on a 5-point Likert scale.

Results

A total of 217 self-administered questionnaires were distributed to accountants and internal auditors in the finance and economic planning departments of the counties in the Rift Valley Region, Kenya. Out of these, 201 effective questionnaires were returned translating to 92.63% response rate which was adequate for the study, 16 questionnaires were not returned.

Fraud Detection and Prevention

Table 1 presents the descriptive statistics on various fraud detection and prevention measures implemented in the organization. The table includes data for 201 valid responses, with each item assessed on a 5-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). The statistics provided include the minimum and maximum responses, mean, standard deviation, skewness, and kurtosis, which help understand the central tendency and distribution of responses.

The first item, background checks for new and existing employees is done frequently, has a mean score of 3.76 with a standard deviation of 1.055, suggesting that most respondents agree that background checks are performed regularly, though there is some variation in responses. The minimum score is 1 and maximum is 5, indicating the full range of opinions. The negative skewness (-0.774) shows that responses are slightly skewed toward higher agreement, while the kurtosis (-0.060) is close to zero, implying

a distribution that is approximately normal.

Table 1: Fraud detection and prevention descriptive statistics

	N	Min	Max	Mean	SD	Skewness	Kurtosis
						Std. Error	Std. Error
Background checks for new and existing employees is done frequently	201	1	5	3.76	1.055	-.774	.172
Employee training on anti-fraud policy has been carried out	201	1	5	4.00	1.002	1.243	.172
Proactive fraud audit is carried out	201	1	5	4.02	.902	-.833	.172
Effective reporting channels such as hotlines have been put in place	201	1	5	3.95	1.081	-.957	.172
There is effective management oversight	201	2	5	4.12	.830	-.713	.172
Tone at the top against fraud is audible	201	1	5	4.13	.898	-.979	.172
Valid N (listwise)	201						

Source (Research data, 2025)

The second measure, Employee training on anti-fraud policy has been carried out, has a mean of 4.00 and a standard deviation of 1.002. This indicates that the majority of respondents agree or strongly agree that anti-fraud training is conducted. The negative skewness (-1.243) reflects a significant leaning toward agreement, and the kurtosis (1.372) suggests a more peaked distribution, implying that many respondents selected similar high values, indicating consistency in responses.

The third item, Proactive fraud audit is carried out, recorded a mean of 4.02 and a standard deviation of 0.902, indicating general agreement with less variability. The responses are negatively skewed (-0.833), meaning more respondents leaned toward agreement. The kurtosis (0.267) is positive, suggesting a slightly peaked distribution, again pointing to consistent responses across participants.

The fourth item, Effective reporting channels such as hotlines have been put in place, has a mean of 3.95 with a standard deviation of 1.081. This shows that respondents generally agree that fraud reporting channels exist, though with slightly more variability than some other items. The skewness (-0.957)

confirms the tendency toward agreement, while the kurtosis (0.367) indicates a mildly peaked distribution.

For the fifth item, there is effective management oversight, the mean is 4.12 with a standard deviation of 0.830, suggesting strong agreement from most respondents. The lowest response is 2, indicating no strong disagreement. The skewness (-0.713) reveals a mild leftward skew, showing that higher scores were more common. The kurtosis (-0.050) is close to zero, suggesting a near-normal distribution.

The final item, "Tone at the top against fraud is audible," has the highest mean of 4.13 and a standard deviation of 0.898, indicating that most respondents strongly agree that top leadership clearly communicates anti-fraud values. The skewness (-0.979) shows a clear trend toward high agreement, and the kurtosis (0.523) suggests a slightly more peaked distribution, implying agreement was relatively strong and consistent.

Fraud Investigative Practice

Table 2 presents the descriptive statistics on fraud investigative practice as reported by 201 respondents. Each measure is rated on a 5-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree),

and the analysis includes the minimum and maximum values, means, standard deviations, skewness, and kurtosis. These statistics provide insights into the

frequency and consistency of various forensic accounting practices within organizations.

Table 2: Fraud investigative practice descriptive statistics

	N	Min	Max	Mean	Std. Deviation	Skewness Std. Error	Kurtosis Std. Error
Any red flags are identified and investigated during routine audits	201	1	5	3.86	.985	-.762 .172	.296 .341
Ratio and trend analysis are used to review financial statements and probe suspected financial transactions	201	1	5	4.03	.824	-.814 .172	.999 .341
Digital forensics are performed on electronic devices	201	1	5	3.99	.969	-.944 .172	.600 .341
Fraud risk assessment and employee anti-fraud education are always conducted	201	1	5	3.91	.896	-.498 .172	-.090 .341
Alleged fraud or illegal activities are always investigated	201	1	5	4.05	.766	-.690 .172	.843 .341
Proactive fraud audits are conducted on high risk areas	201	1	5	4.22	.765	- 1.150 .172	2.419 .341
Data analysis is conducted on transactions to identify any abnormal trends	201	2	5	4.19	.719	-.634 .172	.260 .341
Valid N (listwise)	201						

Source (Research data, 2025)

The first item, any red flags are identified and investigated during routine audits, has a mean of 3.86 and a standard deviation of 0.985. This indicates that respondents generally agree that red flags are investigated, with some variation in responses. The negative skewness (-0.762) suggests a leaning toward agreement, and the kurtosis (0.296) points to a distribution slightly more peaked than normal.

The statement ratio and trend analysis are used to review financial statements and probe suspected financial transactions received a mean score of 4.03 and a relatively low standard deviation of 0.824, showing strong agreement with low variability. The skewness (-0.814) indicates a leftward skew, showing that responses tend to favor agreement, while kurtosis (0.999)

shows the data is more peaked than a normal distribution, indicating consistent responses.

For the item digital forensics are performed on electronic devices, the mean is 3.99 with a standard deviation of 0.969. This suggests most respondents agree that digital forensics are used, though there's moderate variability in responses. The negative skewness (-0.944) reflects a tendency toward higher agreement, while kurtosis (0.600) suggests a slightly peaked distribution.

The fourth item, fraud risk assessment and employee anti-fraud education are always conducted, recorded a mean of 3.91 and standard deviation of 0.896, indicating general agreement with some variability. The skewness (-0.498) is less pronounced compared to other items, showing a more

balanced distribution, while the kurtosis (-0.090) is near zero, implying a roughly normal spread of responses.

Alleged fraud or illegal activities are always investigated has a mean of 4.05, showing strong agreement, and a relatively small standard deviation of 0.766, suggesting high consistency in responses. The skewness (-0.690) again indicates a leaning toward agreement, and the kurtosis (0.843) suggests a distribution more peaked than normal, reflecting clustering of responses around the mean.

The highest-rated item is “Proactive fraud audits are conducted on high risk areas,” with a mean of 4.22 and a low standard deviation of 0.765, highlighting strong and consistent agreement. The skewness (-1.150) shows a significant lean toward higher scores, and the kurtosis (2.419) suggests a highly peaked distribution, meaning responses were strongly concentrated around agreement or strong agreement. Lastly, data analysis is conducted on transactions to identify any abnormal trends has a mean of 4.19 and the lowest standard deviation at 0.719, indicating not only strong agreement but also the most consistent responses across all items. The skewness (-0.634) supports the trend

toward agreement, and the kurtosis (0.260) shows a slightly peaked distribution.

Correlation and Regression

The results in table 3 presents the correlation and regression results. The correlation results revealed a moderate positive ($r = 0.681$) relationship between fraud investigative practices and fraud detection and prevention. This means that fraud investigative practices increase fraud detection and prevention by 0.681. Therefore, when county governments use forensic techniques and tools to examine whether fraud has been perpetrated, then, they can detect and prevent frauds and crimes. The regression results showed that the model was significant and that fraud investigative practice explains 51.3% variation in fraud detection and prevention. The results further revealed a positive and significant effect ($\beta = 0.567$; $p = 0.000$) indicating that a unit change in fraud investigative practices enhances fraud detection and prevention by 0.567. Further, the p value is less than 0.05 revealing that fraud investigative practices significantly affects fraud detection and prevention.

Table 3: Correlation and regression results

Correlation Analysis	Fraud Detection and Prevention (DV)	p-value
Fraud Investigative Practice (IV)	0.681	0.000
Regression Analysis	Coeff.	p-value
	0.567	0.000
R^2 0.513		
F 69.064 sig. 0.000		

Source (Research Data, 2025)

Discussion

The regression results revealed a positive and significant effect of fraud investigative practices on fraud detection and prevention ($\beta = 0.567$; $p = 0.000$), implying

that a unit change in investigative practices enhances fraud detection and prevention by 0.567. The results suggests that when county governments employ systematic approaches in planning,

evidence collection, analysis, interviews and reporting then they can identify and stop fraudulent activities from occurring, therefore safeguarding public resources. This finding aligns with Temitope (2014), who established that forensic investigation and litigation significantly explained changes in the financial performance of Nigerian commercial banks and that forensic financial information improved their performance. It also resonates with Okoye et al. (2019), who observed that the prospect of fraud investigation deters fraudulent activities as staff become more cautious when they know forensic accountants will be called upon.

Similarly, Abdulrahman (2019) reported a positive relationship between forensic accounting practice and fraud investigation in the Nigerian public sector, concluding that forensic accounting skills are especially effective in investigating operations involving finance, bribery, corruption, and inappropriate reporting by identifying and sealing loopholes in internal controls. Ng'ang'a (2015) further found that investigative and litigation support services offered by forensic accountants reduced fraud in Kenya's insurance industry, while Bassey (2018) demonstrated that active participation in forensic investigation and litigation support reduced fraud in Cross River State's microfinance institutions. Together, these studies reinforce the present findings by showing that effective investigative practices through forensic accounting, investigation, and litigation support are consistently associated with improved fraud detection and prevention across various sectors and countries.

Conclusion and Recommendations

The study found that strengthening systematic planning approaches, data collection, interviews and reporting in

county governments plays a crucial role in enhancing identification and stopping of fraudulent activities which can waste public resources meant for development. When county governments implement thorough and systematic investigative procedures, they create an environment in which fraudulent activities are more easily uncovered and discouraged. Effective investigation enables the identification and collection of relevant evidence, protection of assets, and proper interviewing of witnesses and suspects, which collectively improves the accuracy and timeliness of fraud detection in county governments. In county governments, where large sums of public funds are handled, robust investigative practices are especially vital for maintaining public trust, safeguarding resources, and ensuring compliance with financial regulations. Improved investigative practices not only deter potential fraudsters but also close loopholes that may otherwise allow misconduct to go undetected. By embedding clear processes for evidence gathering, documentation, and analysis, organizations can strengthen their internal controls and accountability mechanisms. The findings therefore highlight the importance of investing in staff training, establishing standard procedures for investigations, and providing adequate resources to departments responsible for financial oversight. In doing so, county governments will enhance their capacity to prevent, detect, and respond to fraud effectively, thereby promoting transparency, efficiency, and confidence in public financial management.

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