
| RESEARCH ARTICLE

Internal Audit Practices, Management Controls and Fraud Prevention among Public Technical and Vocational Education and Training Institutions in Nairobi Metropolitan Area, Kenya

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| ABSTRACT

This study examined the effect of internal audit practices and management controls on fraud prevention among public Technical and Vocational Education and Training institutions in the Nairobi Metropolitan Area, where persistent financial mismanagement raises concerns about audit effectiveness using a descriptive research design. The study targeted 141 institutions, with 103 heads of internal audit as respondents. Primary data were collected using structured questionnaires that satisfied validity and reliability requirements. Data were analyzed using correlation and multiple regression analyses. Results from the study, which was anchored on Agency Theory, Fraud Triangle Theory, and Institutional Theory, show strong positive associations between fraud prevention and internal control systems, management controls, and internal audit IT adoption. Regression results indicate that internal audit IT adoption is the most influential predictor of fraud prevention, followed by internal control systems, both of which are statistically significant. The model explains a substantial proportion of variation in fraud prevention. The moderating effect of board oversight is not statistically significant. The study concludes that strengthening internal audit systems, particularly through digital audit adoption and robust internal controls, significantly enhances fraud prevention in public TVET institutions. Management controls further reinforce accountability.

| KEYWORDS

Internal audit practices, internal control systems, fraud prevention, management controls

| ARTICLE INFORMATION

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1. Introduction

Over the past three decades, Technical and Vocational Education and Training institutions have assumed a central role in supporting economic transformation through skills development, innovation, and youth employment (UNESCO, 2018; Republic of Kenya, 2019). In Kenya, sustained public investment under national development frameworks has elevated the strategic importance of public TVET institutions. Despite this progress, persistent governance challenges including financial mismanagement, weak oversight, and fraudulent practices continue to undermine institutional effectiveness and erode public confidence.

Globally, the increasing exposure of public sector institutions to fraud risks has heightened the importance of internal audit practices and management control systems as mechanisms for ensuring accountability and safeguarding resources (OECD, 2022; World Bank, 2022). Evidence from advanced economies shows that weaknesses in internal controls and audit systems contribute to financial irregularities within public institutions (Audit Scotland, 2024; National Audit Office, 2024; Office of the Auditor General, 2023). In Africa, governance challenges in the education sector continue to expose institutions to fraud, procurement irregularities, and resource leakages (Transparency International Africa, 2021; Auditor General South Africa, 2023; ICPC, 2022). Similar patterns

are observed in East Africa, where audit reports consistently reveal deficiencies in financial reporting, procurement systems, and oversight mechanisms (Malle, 2022; Auditor General Uganda, 2023; Auditor General Rwanda, 2024).

In Kenya, public TVET institutions in the Nairobi Metropolitan Area operate within a context of expanding financial allocations alongside continued accountability concerns. Audit findings indicate cases of unsupported expenditures, procurement irregularities, and unaccounted funds, reflecting weaknesses in internal control systems and audit effectiveness (Office of the Auditor General, 2023; Ministry of Education, 2022). The increasing digitization of financial systems further introduces new vulnerabilities that are not adequately addressed by traditional audit practices (Ndirangu and Mugo, 2021). These developments raise important questions regarding the effectiveness of internal audit practices, management controls, and governance structures in preventing fraud.

Theoretically, the study is anchored on Agency Theory (Jensen and Meckling, 1976), Fraud Triangle Theory (Cressey, 1953), and Institutional Theory (DiMaggio and Powell, 1983), which collectively explain the role of monitoring, incentives, and organizational structures in shaping fraud prevention outcomes. While prior studies show that internal controls and audit functions reduce fraud (Takai, 2023; Albrecht et al., 2021), existing evidence remains fragmented and largely focused on detection rather than prevention. In addition, limited attention has been given to the combined effect of internal control systems, internal audit IT adoption, and management controls within the TVET sector. The moderating role of board oversight also remains underexplored. This study therefore examines the effect of internal audit practices and management controls on fraud prevention among public TVET institutions in the Nairobi Metropolitan Area, while incorporating internal audit IT adoption and board oversight. By providing sector specific evidence and focusing on preventive mechanisms, the study contributes to the literature on public sector governance and offers practical insights for strengthening accountability and financial integrity in education institutions.

2. Literature Review

The literature on internal control systems identifies them as critical mechanisms for enhancing accountability, ensuring financial reliability, and reducing fraud risk. The COSO framework conceptualizes internal control as an integrated system of control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). Empirical studies show that well designed controls improve transparency, enforce discipline, and limit opportunities for financial irregularities (Jokipii, 2010; Mwangi and Ngugi, 2019). Similarly, Albrecht et al. (2021) and the World Bank (2022) emphasize that segregation of duties, authorization procedures, and monitoring systems are essential in mitigating fraud. Despite this consensus, recent studies suggest that the effectiveness of internal control systems is conditional rather than automatic. The Institute of Internal Auditors (2022) finds that traditional controls were inadequate in addressing emerging risks such as cyber fraud, necessitating real time monitoring and data driven auditing. Deloitte (2022) and PwC (2023) further argue that technology enabled controls are increasingly central to effective fraud prevention, indicating a shift from static compliance frameworks to adaptive systems. Empirical evidence also reveals variations across organizational settings. Mbetha and Moosa (2024) and Njenga and Warui (2023) report that strong control systems enhance governance and reduce financial misreporting. In contrast, Kuria (2025) shows that weak auditor independence undermines control effectiveness, suggesting that governance structures are critical. Other studies (Simbiri et al., 2023; Murage and Theuri, 2023) link internal controls to improved accountability but do not clearly isolate their effect on fraud prevention. Research in public sector contexts further highlights constraints such as weak enforcement, resource limitations, and organizational culture (Transparency International, 2023; KPMG, 2022). In addition, existing studies largely focus on corporate and general public institutions, with limited attention to TVET institutions, where governance dynamics may differ. The literature therefore indicates that while internal control systems are essential for reducing fraud risk, their effectiveness depends on technological capability, governance quality, and institutional conditions. Evidence on their preventive role remains limited, particularly within the TVET sector. Based on this analysis, the study hypothesizes that:

H1: Internal control systems have a significant effect on fraud prevention among public TVET institutions in the Nairobi Metropolitan Area.

Studies show that the use of data analytics, continuous auditing, and artificial intelligence significantly improves the ability of auditors to identify irregularities and fraudulent patterns earlier than traditional methods (Fenz et al., 2021; Abdallah and El Sayed, 2024). Similarly, Owusu and Boateng (2022) and Simbiri et al. (2023) find that IT enabled audits enhance transparency, reduce manipulation of financial records, and improve the speed and accuracy of fraud detection. These findings suggest that digital audit tools strengthen internal audit effectiveness by shifting from periodic reviews to continuous monitoring. Despite this consensus, the literature highlights important constraints. Studies in developing contexts indicate that limited technical expertise, inadequate infrastructure, and budgetary constraints hinder effective IT adoption (Mwakalobo and Mfaume, 2023; Kuria, 2025). In addition, concerns about data integrity, cyber risks, and auditor independence where management controls audit systems raise questions about the reliability of IT enabled audits (Abdallah and El Sayed, 2024). Existing research is also largely concentrated in financial institutions, manufacturing firms, and government agencies, with limited evidence from education sector institutions. The literature therefore suggests that while IT adoption enhances fraud prevention, its effectiveness depends on technological capacity, auditor

competence, and governance structures, with limited sector specific evidence in TVET institutions. The study therefore hypothesises that;

H2: Internal audit IT adoption has a significant effect on fraud prevention among public TVET institutions in the Nairobi Metropolitan Area.

Scholarly work on management controls examines how these mechanisms influence organizational behavior and accountability, and how this may relate to fraud exposure. Management controls are commonly discussed in terms of formal systems such as policies, procedures, supervision, performance monitoring, and reporting structures, as well as informal elements such as leadership conduct and organizational culture (Merchant and Van der Stede, 2022). Studies by Musila (2021) and Micheni (2016) suggest that stronger policy compliance, monitoring practices, and control activities are associated with improved accountability and lower vulnerability to fraud. In a similar way, Ernst and Young (2022) notes that segregation of duties, reconciliations, and supervisory reviews remain central in limiting opportunities for irregular conduct. At the same time, the literature does not treat management controls as uniformly effective across institutions. Ndung'u and Kinyua (2020) found that the existence of audit and control structures did not always translate into stronger fraud prevention because management commitment to implementing recommendations was often weak. Kabue and Aduda (2015) also showed that governance controls may be relevant to fraud management, but their effect depends on enforcement, clarity of responsibility, and institutional support. This suggests that management controls may not operate as self executing arrangements, but rather as mechanisms whose effectiveness is shaped by leadership commitment and organizational discipline. Much of the empirical evidence comes from financial institutions and general public sector settings, with limited attention to public TVET institutions. The literature also gives more attention to fraud detection than to fraud prevention, leaving a gap on how management controls may function as preventive mechanisms in this sector. The study therefore hypothesises that;

H3: Management controls have a significant effect on fraud prevention among public TVET institutions in the Nairobi Metropolitan Area.

Board oversight is increasingly examined as a critical governance mechanism that shapes how internal audit practices and management controls are implemented within organizations. It is exercised through boards of directors and audit committees, which are responsible for reviewing audit findings, ensuring auditor independence, and monitoring management actions (Edacherian et al., 2024). Rather than functioning as a direct control mechanism, board oversight is often viewed as a governance layer that influences the effectiveness with which internal audit systems and management controls operate. Empirical studies suggest that active and independent boards are associated with stronger enforcement of audit recommendations and improved follow up on identified control weaknesses (Edacherian et al., 2024; Mbetha and Moosa, 2024). In such settings, board engagement appears to strengthen the implementation of internal audit processes and management controls. However, the literature also points to variations in effectiveness. Some studies indicate that limited expertise, weak follow through, and resource constraints may reduce the ability of boards to influence governance outcomes (Lemi Kura study, 2025). Evidence from TVET institutions further suggests inconsistencies in board structures and audit committee capacity, which may affect the adoption of audit technologies and the implementation of control systems (TVET forensic audit study, 2025). This body of literature suggests that board oversight does not operate in isolation but may shape the extent to which internal audit practices and management controls translate into fraud prevention outcomes. Its role is therefore better understood as moderating the relationship between these governance mechanisms and fraud prevention. The study therefore hypothesises that;

H4: Board oversight moderates the relationship between internal audit practices and management controls on fraud prevention among public TVET institutions in the Nairobi Metropolitan Area.

3. Methodology

The study adopted a descriptive and correlational research design to examine the relationships between internal audit practices, management controls, and fraud prevention among public TVET institutions in the Nairobi Metropolitan Area. The target population comprised 141 institutions across Nairobi, Kiambu, Machakos, and Kajiado counties, with heads of internal audit and chairpersons of audit committees serving as the units of observation. A purposive sampling technique was used to select knowledgeable respondents, yielding a sample of 103 participants based on the Krejcie and Morgan (1972) sampling framework. Primary data were collected using a structured questionnaire developed from established literature, and a pilot test was conducted to refine the instrument. Validity was ensured through expert review and alignment with theoretical constructs, while reliability was assessed using Cronbach's alpha with a threshold of 0.7. Data were analyzed using SPSS, where descriptive statistics summarized the data and multiple regression analysis was employed to examine the relationships among variables, with moderation analysis applied to assess the influence of board oversight.

4. Results and Discussion

4.1 Descriptive Results

The descriptive results indicate varying levels of effectiveness across the study variables. Internal control systems recorded relatively high mean scores, ranging from 3.224 to 3.980, suggesting that key practices such as regular audits for compliance (M = 3.980, SD = 0.786) and fraud detection (M = 3.929, SD = 1.048) are implemented to a considerable extent. Management commitment (M = 3.776, SD = 0.880) and corrective actions (M = 3.878, SD = 0.900) further support this, although employee training on fraud awareness remains comparatively weak (M = 3.224, SD = 1.171), indicating inconsistency in capacity building .

Management controls also exhibited strong performance, with mean values between 3.633 and 4.133. The highest-rated aspect was restricted access to financial systems (M = 4.133, SD = 0.713), reflecting strong control over sensitive information. Other elements such as procurement compliance (M = 3.827, SD = 0.885) and corrective actions (M = 3.847, SD = 0.854) indicate structured governance practices, although oversight effectiveness and fraud investigation procedures show moderate variability (SD up to 1.059) . Internal audit IT adoption recorded moderate scores ranging from 3.337 to 3.796. Data analytics improving audit efficiency (M = 3.796, SD = 0.908) was the strongest aspect, while IT training (M = 3.337, SD = 1.166) and culture of IT use (M = 3.449, SD = 1.085) were weaker, suggesting underutilization of digital capabilities . In contrast, fraud prevention outcomes were rated relatively low, with means between 2.571 and 2.959, indicating that existing controls have not fully translated into effective prevention. Management controls (M = 2.571, SD = 0.931) and board oversight (M = 2.867, SD = 0.970) were particularly weak. However, board oversight itself recorded relatively strong internal scores (up to M = 3.898, SD = 0.902), suggesting its potential role in strengthening governance mechanisms despite resource constraints

4.2 Inferential Results

Correlation analysis examined relationships among variables using Pearson coefficients, indicating strength and direction of associations and informing subsequent regression analysis. Table 1 shows results of the analysis.

Table 1: Correlation Analysis

Correlations		Internal Control Systems	Management Controls	Internal Audit IT adoption	Board Oversight	Fraud Prevention
Internal Control Systems	Pearson Correlation	1				
	Sig. (2-tailed)					
Management Controls	N	98				
	Pearson Correlation	.451**	1			
	Sig. (2-tailed)	.000				
Internal Audit IT adoption	Pearson Correlation	.466**	.381**	1		
	Sig. (2-tailed)	.000	.000			
Board Oversight	Pearson Correlation	.215**	.409**	.400**	1	
	Sig. (2-tailed)	.000	.000	.000		
Fraud Prevention	Pearson Correlation	.666**	.702**	.753**	.546**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	98	98	98	98	98

****.** Correlation is significant at the 0.01 level (2-tailed).

The correlation results indicate statistically significant positive relationships among all study variables at the 0.01 level. Internal control systems show a strong positive association with fraud prevention ($r = 0.666$), suggesting that stronger controls are linked with improved fraud prevention outcomes. Management controls also exhibit a strong relationship with fraud prevention ($r = 0.702$), indicating the importance of governance and oversight mechanisms. The strongest correlation is observed between internal audit IT adoption and fraud prevention ($r = 0.753$), highlighting the critical role of digital audit tools in enhancing fraud detection and prevention. Board oversight shows a moderate positive relationship with fraud prevention ($r = 0.546$), suggesting its supportive role in strengthening governance systems. Additionally, moderate correlations among independent variables, such as between internal control systems and IT adoption ($r = 0.466$), indicate related but distinct constructs. Overall, the results suggest strong interrelationships without evidence of excessive multicollinearity.

Hierarchical regression analysis was performed to determine the moderating effect of board oversight on the relationship between internal audit practices and management controls on fraud prevention. Table 2 below provides a summarised comparative ANOVA result before the moderation and after the moderation.

Table 2: Comparative Model Summary and ANOVA

Model	R	R Square	Adjusted R Square	F Statistic	Sig
Before Moderation	0.789	0.623	0.610	51.705	0.000
After Moderation	0.789	0.623	0.602	30.375	0.000

The ANOVA results before moderation indicate that the regression model is statistically significant. The F statistic of 51.705 with a corresponding p value of 0.000 shows that the model provides a better fit than a model with no predictors. This means that internal control systems, management controls, and internal audit IT adoption jointly explain a significant portion of the variation in fraud prevention. The large F value suggests that the variability explained by the regression model (mean square = 10.341) is substantially greater than the unexplained variability (mean square = 0.200), indicating a strong model fit. The significance level below 0.05 confirms that the probability of obtaining these results by chance is extremely low. These findings imply that the independent variables, when considered together, have a meaningful effect on fraud prevention in public TVET institutions, thereby validating the use of the regression model for further analysis and hypothesis testing.

Table 3 provides the comparative regression coefficients.

Table 3: Comparative Regression Coefficients

Variable	B Before	Sig Before	B After	Sig After
Constant	0.100	0.722	0.052	0.888
Internal Control Systems	0.241	0.019	0.240	0.041
Management Controls	0.173	0.192	0.173	0.196
Internal Audit IT Adoption	0.464	0.000	0.463	0.000
Board Oversight	—	—	-0.039	0.842
Interaction Term (Board × IVs)	—	—	0.054	0.810

The unmoderated regression results provide insight into the individual contribution of each predictor to fraud prevention. Internal control systems recorded a positive and statistically significant effect ($B = 0.241$, $p = 0.019$), indicating that improvements in control structures are associated with increased fraud prevention. This finding is consistent with prior studies such as Jokipii (2010) and Mwangi and Ngugi (2019), which show that strong control environments enhance accountability and reduce opportunities for fraud. The result therefore supports the first hypothesis and confirms that internal control systems play a meaningful role in fraud prevention within public TVET institutions. Management controls on the other hand exhibited a positive but statistically insignificant relationship with fraud prevention ($B = 0.173$, $p = 0.192$). While the direction of the relationship aligns with studies such as Musila (2021) and Micheni (2016), which link management controls to improved accountability, the lack of statistical significance suggests that these controls may not independently influence fraud prevention when considered alongside other variables. This finding disconfirms the third hypothesis and supports arguments by Ndung'u and Kinyua (2020) that management commitment and enforcement challenges may limit the effectiveness of formal controls. Internal audit IT adoption emerged as the strongest and most significant predictor ($B = 0.464$, $p = 0.000$), indicating that increased use of digital audit tools substantially enhances fraud prevention. This result aligns with Fenz et al. (2021) and Owusu and Boateng (2022), who find that data analytics

and continuous auditing improve fraud detection and monitoring. The finding supports the second hypothesis and reinforces the importance of technological integration in strengthening audit effectiveness.

The moderation results indicate that board oversight does not have a statistically significant moderating effect on the relationship between internal audit practices, management controls, and fraud prevention ($B = 0.054$, $p = 0.810$). The positive coefficient suggests a potential enhancing role, but the lack of statistical significance implies that board oversight does not meaningfully strengthen or weaken the influence of the independent variables on fraud prevention in this context. In addition, the direct effect of board oversight is also insignificant ($B = -0.039$, $p = 0.842$), indicating that its standalone contribution to fraud prevention is limited. These findings diverge from prior studies that suggest active board oversight improves governance outcomes. For example, Edacherian et al. (2024) and Mbetha and Moosa (2024) report that strong audit committees and board engagement enhance the implementation of audit recommendations and reduce financial irregularities. The difference may be explained by contextual factors within public TVET institutions, where board structures, capacity, and follow through may vary, limiting their effectiveness. This aligns with evidence from studies such as the Lemi Kura research (2025), which shows that weak technical capacity and limited enforcement reduce the impact of board oversight on audit effectiveness. The results suggest that while board oversight exists as a governance mechanism, it may not be sufficiently institutionalized or empowered to influence how internal audit practices and management controls translate into fraud prevention outcomes. This implies that board involvement alone may not be adequate without complementary factors such as technical expertise, resource allocation, and enforcement capacity. Therefore, H4 is not supported, as board oversight does not significantly moderate the relationship between internal audit practices, management controls, and fraud prevention among public TVET institutions in the Nairobi Metropolitan Area.

5.0 Conclusions and Recommendations

The study concludes that internal control systems and internal audit IT adoption are key drivers of fraud prevention in public TVET institutions, as they enhance accountability, improve monitoring, and strengthen detection mechanisms. Internal controls are effective where properly enforced, while IT adoption improves efficiency and accuracy in audit processes. Management controls, though important, are inconsistently applied and therefore less effective in deterring fraud. Board oversight was found not to significantly moderate the relationship between control mechanisms and fraud prevention, suggesting limitations in its practical influence.

The study recommends strengthening internal control systems through continuous staff training, stricter enforcement of policies, and regular review of control frameworks. It further recommends increased investment in IT-based audit tools and capacity building to enhance digital audit capabilities. Management controls should be reinforced through improved compliance enforcement, transparent investigation procedures, and stronger leadership accountability. Finally, board oversight should be enhanced through training, improved independence, and better resource support to strengthen governance and accountability within TVET institutions.

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