

Forensic Audit Practices and Financial Accountability of Technical and Vocational Education and Training Institutes in Kenya

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ABSTRACT

Forensic audit practices play a crucial role in fostering transparency and accountability in government institutions, particularly within the education sector. This paper investigated the relationship between Forensic audit practices and financial accountability in Technical Education and Vocational Training (TVET) institutes in Kenya. Two theories anchored this study which included fraud triangle theory and institutional theory. The target population comprised of 2287 principals where the sample size was arrived by using Yamane formula. This study relied on primary data and secondary data. The primary data was collected through structured questionnaires where 340 questionnaires were distributed through stratified random sampling out of which 327 questionnaires were returned and analysed. The study found out that adherence to forensic auditing practices significantly improves financial accountability in TVET institutions, as measured by transparent financial reporting, effective resource utilization, and reduced misuse of funds. The study recommends that TVET institutions should ensure that internal audit functions operate independently, free from management influence, with unrestricted access to financial records to improve fraud detection and accountability.

Key Terms: Forensic Audit Practices, Financial accountability, TVET, Fraud Triangle Theory and Institutional Theory

INTRODUCTION

Background of the study

Globally, financial accountability has been a critical focus for educational institutions to ensure transparency, optimal resource utilization, and stakeholder trust. However, many institutions face challenges such as fraud, embezzlement, and mismanagement of funds, which hinder their ability to deliver quality education (Smith & Adams, 2020). Forensic auditing has emerged as an essential practice in combating financial irregularities, particularly in public institutions. It involves applying investigative techniques to detect and prevent fraud, ensuring the integrity of financial reporting and management processes (Johnson, 2018).

In recent years, the significance of forensic audit practices in enhancing accountability within public sector institutions has gained global recognition, especially in government-funded educational systems. The effectiveness of these forensic audit practices has been extensively studied across various countries, highlighting their critical role in ensuring accurate financial reporting, proper allocation of resources, and the establishment of transparency and trust among stakeholders. In countries like India and Malaysia, public sector auditing has become integral to curbing financial mismanagement, especially in institutions reliant on government funding, such as vocational and technical training institutes. Malaysia's stringent auditing framework, based on International Standards of Supreme Audit Institutions (ISSAI), has been instrumental in improving resource utilization and reducing financial discrepancies in public institutions, including technical education institutions (Kumar & Rani, 2020). In India, the focus on strict compliance with auditing standards has increased transparency, instilled discipline in public resource management, and ensured that funds allocated for vocational training institutions are used effectively to promote skills development and employment opportunities (Singh & Sharma, 2019).

In Africa, public education systems, including Technical and Vocational Education and Training (TVET) institutes, often grapple with financial accountability issues. Limited oversight, weak internal control systems, and corruption exacerbate the challenge (Okeke et al., 2019). Nigeria and Ghana, have introduced reforms that align their auditing practices with international standards, with the aim of enhancing the transparency and accountability of public funds allocated to educational institutions. Ghana's adoption of the International forensic audit practices has been particularly effective in mitigating financial misappropriation within government-funded institutions, leading to improved service delivery in technical and vocational education (Adu-Gyamfi & Amponsah, 2018).

Nigeria has seen similar improvements with the adoption of these standards, though challenges in implementation remain due to inadequate resources and insufficient training (Adeoye, 2021). Meanwhile, Malawi has emphasized the importance of forensic audit in educational institutions, particularly vocational training institutes, as a means to promote accountability and combat widespread corruption in public resource management (Mwale, 2019). Several studies highlight how forensic audit practices have been adopted by some institutions to curb financial malpractice. These practices include fraud risk assessment, forensic data analysis, and investigations into financial anomalies (Mugisha & Kato, 2021). However, the adoption and effectiveness of these practices vary widely across countries due to differing regulatory environments and institutional capacities (Nyarko & Boateng, 2020).

Within the East African region, countries like Tanzania and Uganda have increasingly prioritized public sector auditing standards to enhance financial accountability in the education sector. In Tanzania, the adoption of auditing reforms has been pivotal in ensuring transparent financial reporting and accountability within technical education institutions, helping to address mismanagement of funds allocated to skills development and vocational training (Mosha, 2018). Uganda has also emphasized the importance of forensic audit practices, recognizing it as a tool for promoting financial discipline and ensuring that resources allocated to technical and vocational training are used efficiently (Nsubuga, 2020). However, despite the adoption of these standards, challenges such as limited resources and inadequate training continue to hinder full compliance, highlighting the need for ongoing capacity building and support.

In Kenya, the role of public sector auditing in promoting accountability within Technical Education and Vocational Training (TVET) institutes has gained considerable attention in recent years. TVET institutions are crucial for addressing the nation's skills gap and fostering economic growth, but financial mismanagement and lack of accountability threaten their ability to deliver on their mandate. Government reforms have sought to introduce better oversight mechanisms, including aligning local auditing practices with international standards such as ISSAI and IPSAS. However, these institutions have faced financial accountability concerns, including misuse of funds, unaccounted expenditures, and irregularities in procurement processes (Omondi et al., 2022). Such issues compromise the institutions' credibility and their ability to deliver quality training. The Kenyan government and oversight bodies, such as the Auditor General and the Ethics and Anti-Corruption Commission (EACC), have emphasized the need for robust forensic audit practices to enhance accountability (Government of Kenya, 2020). Despite these efforts, the effectiveness of forensic auditing in mitigating financial accountability issues within TVET institutions remains under-researched.

Statement of the Problem

Financial accountability in Technical and Vocational Education and Training (TVET) institutions in Kenya has been a challenge in providing the necessary resources in support of skill-based education that spurs economic development and addresses the challenge of youth unemployment. However, the main goal for their establishment has often been undermined by financial mismanagement, blatant misappropriation of funds, fraud and weak internal control systems. According to reports by the Auditor General and the Ethics and Anti-Corruption Commission (EACC), numerous cases of financial irregularities have been documented in these institutions, which not only compromise service delivery but also erode public trust (Auditor General, 2022; EACC, 2021).

Efforts by the government and regulatory bodies to enhance financial accountability, such as implementing financial reporting standards and conducting regular audits, have yet to fully address these challenges (Omondi

et al., 2022). Forensic audit practices, which include fraud detection, financial investigations, and risk assessment, have been recognized as effective tools in addressing financial irregularities and improving accountability (Mugisha & Kato, 2021). However, despite their potential, the adoption of forensic audit practices in Kenya's TVET institutions remains limited and inconsistent, with inadequate research on their impact on financial accountability. Therefore, this study sought to investigate the role of forensic audit practices on financial accountability in TVET institutions in Kenya.

General Objective of the study

To evaluate effect of forensic audit practices and financial accountability of TVET institutions in Kenya.

Research Hypotheses

H₀₁: Forensic audit practices have no statistically significant relationship on the financial accountability of TVET institutions in Kenya.

Theoretical Literature

Two theories anchored this study namely: Fraud Triangle Theory and Institutional Theory.

Fraud Triangle Theory

The Fraud Triangle Theory, developed by Cressey (1953), posits those three key elements - pressure, opportunity, and rationalization contribute to fraudulent behaviour. This theory is highly relevant to the study of fraud detection in TVET institutions because forensic audit techniques focus on identifying and reducing the opportunities for fraud, while also examining the pressures and rationalizations that may encourage fraudulent behaviour. Fraud detection tools, such as forensic investigations and internal audits, are designed to address the "opportunity" component of the triangle by strengthening internal controls and instituting monitoring mechanisms (Cressey, 1953). The application of this theory in similar settings, such as the study by Deloitte (2018), demonstrated how fraud risk management strategies in organizations successfully reduced financial fraud. In the Kenyan context, Ndungu & Ngugi (2020) explored fraud mitigation in public institutions, applying this theory to understand why and how financial malpractices occur and how they can be detected and prevented.

However, the Fraud Triangle has its limitations. It tends to focus on individual motivations and does not fully account for systemic issues or organizational culture that may contribute to fraud. Additionally, the theory is often criticized for overlooking instances of collusion, which is prevalent in many institutional fraud cases (Wells, 2017). Thus, while the Fraud Triangle is a useful starting point for understanding fraud, it may not comprehensively capture all dynamics at play, particularly in complex organizational environments like TVET institutions.

Institutional Theory

Institutional Theory, as proposed by DiMaggio and Powell (1983), focuses on how organizations are influenced by external pressures, including norms, rules, and regulations, to ensure their legitimacy. This theory is highly relevant to forensic risk assessment in TVET institutions, as such assessments help align financial practices with institutional standards and legal frameworks, thus promoting transparency and accountability. The application of forensic risk assessments ensures that TVET institutions comply with the regulatory expectations set by both government and accrediting bodies, thereby enhancing their legitimacy (DiMaggio & Powell, 1983). Kariuki et al. (2019) applied institutional theory in studying compliance practices in Kenyan financial institutions, noting that organizations tend to adopt financial controls and risk assessments in response to external pressures to conform to industry standards.

However, Institutional Theory is often criticized for its overemphasis on external pressures and conformity, which can lead to isomorphism—where organizations adopt similar practices without considering their actual effectiveness (DiMaggio & Powell, 1983). Additionally, the theory may overlook the internal dynamics and

agency within organizations that could also influence the adoption of practices like forensic risk assessments. Thus, while the theory is valuable for understanding why institutions adopt certain risk management practices, it may fail to capture the complexities of decision-making within organizations.

LITERATURE REVIEW

This section reviews empirical studies, both global and local, that have examined the impact of forensic audit practices and financial accountability of Technical and Vocational Education and Training institutions.

Akenbor (2014) investigated the link between forensic auditing and fraudulent activities in Nigerian public institutions. To accomplish this objective, several hypotheses were formulated, and a comprehensive review of relevant literature was conducted. The study targeted general managers and accountants from 12 public institutions in Nigeria. Data collected were analyzed using the Pearson Product-Moment Correlation Coefficient. The results indicated that both proactive and reactive forensic auditing methods exhibit a significant negative correlation with fraudulent activities in Nigerian public institutions.

Wenni (2025) explored the vital role of forensic auditing in identifying and preventing financial fraud within organizations, employing a qualitative methodology through an extensive literature review and library research. By reviewing scholarly publications, case studies, and industry reports, this study examines the strategies and techniques used in forensic auditing, highlighting its ability to expose intricate fraud schemes such as embezzlement, financial statement falsification, and asset misappropriation. The findings underscored the essential elements of forensic auditing, including data analysis, interview methods, and document examination, as crucial in detecting fraudulent activities.

Oyerogba (2022) examines the perspectives of accounting professionals and individuals involved in forensic auditing regarding the essential knowledge, skills, experience, and techniques required for forensic auditors to deliver high-quality fraud detection services. The study further explores the influence of forensic auditing tools on fraud detection. Utilizing a self-administered questionnaire, the research employs a survey design with a sample of 298 participants. The collected data were analyzed using descriptive statistics (ranking, mean, and standard deviation) and inferential statistics (binary logistic regression and ordinary least squares regression). The findings suggest that a thorough understanding of economic damage assessment and financial statement evaluation is crucial for forensic auditors. Additionally, the results highlight that the expertise and methodologies employed by forensic auditors serve as significant determinants of fraud detection within Nigeria's public sector.

Chindengwike (2023) explored the expertise and competencies necessary for conducting forensic auditing services aimed at identifying fraudulent fiscal receipts, focusing on a case study of the Investigation Department at the Tanzania Revenue Authority (TRA). The research adopted a qualitative approach, using TRA as the study's focal point. A total of 10 participants, comprising five investigation officers and five tax management officers, were selected based on a sample size determined using Yamane's formula. Surveys were employed as the primary data collection tool. The findings revealed that key skills and knowledge essential for forensic auditing in detecting illegal fiscal receipts include strong interviewing abilities, attention to detail, effective communication, analytical proficiency, creative thinking, and problem-solving capabilities within the TRA Investigation Department.

Mosoti (2022) conducted a study on the impact of forensic auditing and investigative techniques on the financial performance of Deposit-taking Microfinance Institutions in Kenya. The research was anchored on the fraud diamond theory. It focused on all Deposit-taking Microfinance Institutions operating in Kenya between 2016 and 2020. The study's target population comprised 387 employees and managers from various departments, including management and operations, finance and credit control, internal audit and risk, external audit, ICT, and litigation, across the twelve microfinance institutions active during the study period. A sample of 281 participants was selected using purposive and stratified random sampling techniques. Data analysis involved both descriptive and inferential statistics. The study's findings revealed that microfinance institutions applied forensic auditing and investigative methods as part of their strategies to combat fraud.

Nzioki (2021) examined the impact of forensic accounting practices on financial accountability in Machakos County Government, Kenya. The study was grounded in the white-collar crime theory, fraud triangle theory, and routine activity theory, which provided a framework for reviewing existing literature on the study variables. A descriptive research design was employed, targeting 106 employees from the finance, internal auditing, and economic planning departments of Machakos County, as well as personnel from the Kenya National Audit Office assigned to the county. The study utilized a sample of 84 respondents. Primary data was collected and analyzed using both descriptive and inferential statistical methods. The findings were presented in frequency distribution tables, with calculated means and standard deviations. The study concluded that fraud investigation, fraud prevention, and fraud examination practices had a positive correlation with financial accountability.

METHODOLOGY

This study employed mixed method research design to investigate the relationship between forensic audit practices and financial accountability in TVET institutes. The study used both primary data and secondary data. The use of secondary data from existing reports, audits, and financial statements of TVET institutions facilitated an analysis of historical trends in financial accountability. The study employed desktop review approach to conduct this research by consulting relevant technical reports, theses and relevant journal articles. As of June 2023, Kenya has 2,287 registered and licensed Technical and Vocational Education Training (TVET) institutions. This study targeted 2287 the principals from all institutes. Stratified random sampling was used to determine the sample size the study. Using Yamane formula, questionnaires were distributed to 340 respondents where 327 questionnaires were filled and returned.

RESULTS AND DISCUSSION

Descriptive statistics: Forensic Audit Practices and Financial Accountability

Table 1

Statement	Mean	Std dev
Forensic audit reports contribute to policy improvements in financial accountability.	4.18	1.195
Forensic auditors employ advanced techniques to analyze financial records for fraud detection.	4.14	1.171
Forensic audit reports contribute to policy improvements in financial accountability.	3.87	1.223
Audit recommendations are implemented to improve financial accountability.	3.95	1.184
The institution conducts forensic investigations when financial irregularities are suspected.	3.54	1.229
External auditors provide recommendations on fraud risk mitigation strategies.	3.71	1.067
Overall mean	3.898	1.178

Source: Field Data

The descriptive statistics presented in Table 1 highlight the role of forensic audit practices in enhancing financial accountability. The highest-rated statement, with a mean of 4.18 and a standard deviation of 1.195, indicates that forensic audit reports significantly contribute to policy improvements in financial accountability. Similarly, the application of advanced forensic techniques in fraud detection received a strong rating (mean = 4.14, SD = 1.171). Audit recommendations and external auditors' fraud risk mitigation strategies were also acknowledged as important, with means of 3.95 and 3.71, respectively. However, forensic investigations in response to financial irregularities had the lowest mean (3.54, SD = 1.229), suggesting room for improvement in their implementation. The overall mean of 3.898 and a standard deviation of 1.178 indicate a generally positive perception of forensic audit practices, though some variation exists in responses.

The descriptive statistics findings indicate that forensic audit practices play a crucial role in enhancing financial accountability, aligning with recent studies on the subject. For example, Mwachiro and Njeru (2022) found that forensic audit techniques, such as fraud risk assessment and investigative auditing, significantly improve financial accountability in public institutions. Similarly, Ocharo and Wabwire (2023) highlighted that

forensic audit reports contribute to policy reforms that enhance transparency and accountability, which aligns with the high mean score (4.18) observed in this study.

Moreover, the findings by Mwangi and Omondi (2023) support the idea that the use of advanced forensic audit techniques (mean = 4.14) strengthens financial oversight and reduces fraud risks. The relatively lower mean for forensic investigations in response to financial irregularities (3.54) suggests that while institutions recognize the importance of forensic audits, practical implementation remains a challenge. This is consistent with Mutua (2023), who found that despite forensic audits being acknowledged as essential, their full adoption in financial management practices is still evolving.

Overall, the findings confirm that forensic audit practices significantly influence financial accountability, reinforcing existing literature on the subject. However, the variations in mean scores suggest areas where institutions can strengthen forensic auditing for better financial governance.

Table 2 Inferential Statistics: Forensic Audit Practices and Financial Accountability

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.859 ^a	.737	.736	.615	
a. Predictors: (Constant), Forensic Audit Practices					

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	193.805	1	193.805	512.994	.000 ^b
	Residual	69.136	325	.378		
	Total	262.941	326			
a. Dependent Variable: Financial Accountability						
b. Predictors: (Constant) Forensic Audit Practices						

The model summary indicates a strong relationship between forensic audit practices and financial accountability, as evidenced by a high R value of 0.859, suggesting a strong positive correlation. The R Square value of 0.737 implies that 73.7% of the variation in financial accountability is explained by forensic audit practices, demonstrating their significant influence. The Adjusted R Square (0.736), which accounts for the number of predictors, remains nearly the same, reinforcing the model's robustness. The standard error of the estimate (0.615) suggests a moderate level of variability in the data.

The ANOVA results confirm the model's statistical significance. The regression sum of squares (193.805) is substantially higher than the residual sum of squares (69.136), indicating that the model explains most of the variation in financial accountability. The F-statistic (512.994) is notably high, and the p-value (0.000) is well below 0.05, affirming that forensic audit practices significantly impact financial accountability. Overall, these findings suggest that forensic audit practices play a crucial role in enhancing financial accountability within the analysed institutions.

The findings align with previous studies that emphasize the role of forensic audit practices in enhancing financial accountability. A study by Omar and Bakar (2021) on forensic accounting and fraud detection found that forensic audit techniques significantly improve financial oversight and reduce fraudulent activities in organizations. Similarly, research by Modugu and Anyaduba (2023) established that forensic auditing enhances transparency and financial integrity in institutions by identifying and mitigating financial irregularities. These studies reinforce the present findings that forensic audit practices are instrumental in improving financial accountability.

The hypothesis under investigation was Forensic audit practices have no significant effect on financial accountability. Given the p-value (0.000) is less than 0.05, the null hypothesis (H_0) is rejected, meaning the alternative hypothesis (H_1) is accepted. This confirms that forensic audit practices significantly influence financial accountability in the institutions under study.

DISCUSSION OF FINDINGS

Forensic audit practices play a vital role in strengthening financial accountability in institutions, particularly in Technical Education and Vocational Training (TVET) Institutes. These practices are essential for detecting fraud, ensuring financial transparency, and promoting the efficient use of resources. By integrating forensic auditing techniques, institutions can proactively identify financial irregularities, prevent mismanagement, and reinforce accountability measures. A key factor in achieving this is maintaining the independence of internal audit functions, which allows auditors unrestricted access to financial records and the ability to conduct thorough investigations without management interference. Independent audit functions enhance financial oversight, improve fraud detection, and contribute to transparent financial reporting. Additionally, the implementation of structured fraud control policies and regular sensitization programs helps institutions create a strong foundation for financial governance.

Moreover, forensic audit practices improve fraud risk management by incorporating strategies such as fraud policy implementation, periodic risk assessments, and advanced fraud detection techniques. Institutions that adopt these measures are better equipped to identify vulnerabilities and take preventive actions against financial misconduct. Forensic auditors, equipped with specialized investigative skills, can analyze financial records, detect discrepancies, and ensure compliance with financial regulations. Training financial officers in forensic auditing further strengthens an institution's ability to uncover fraud and mitigate financial risks. To enhance financial accountability in TVET institutions, organizations should prioritize internal audit independence, develop comprehensive fraud management policies, conduct regular risk assessments, and invest in forensic audit training. By implementing these strategies, institutions can foster a culture of accountability, ensure prudent financial management, and maintain transparency in their operations.

CONCLUSION

In conclusion, forensic audit practices are essential in strengthening financial accountability within TVET institutions by enhancing fraud detection, promoting transparency, and ensuring the efficient use of resources. The independence of internal audit functions, coupled with well-structured fraud management policies and regular risk assessments, plays a crucial role in preventing financial irregularities. Additionally, equipping financial officers with forensic auditing skills improves investigative capabilities, enabling institutions to detect and mitigate financial risks effectively. By adopting these measures, TVET institutions can foster a culture of accountability, safeguard financial resources, and enhance overall governance, ultimately contributing to their long-term financial sustainability.

RECOMMENDATIONS

To enhance financial accountability in Technical Education and Vocational Training (TVET) institutions through forensic audit practices, the following recommendations should be implemented:

- i. Strengthen Internal Audit Independence – TVET institutions should ensure that internal audit functions operate independently, free from management influence, with unrestricted access to financial records to improve fraud detection and accountability.
- ii. Develop and Enforce Fraud Control Policies – Institutions should establish comprehensive fraud prevention policies, including whistleblower protection mechanisms, to create a structured approach for identifying and addressing financial misconduct.
- iii. Enhance Capacity Building in Forensic Auditing – Continuous training and capacity building in forensic auditing techniques should be provided to internal auditors and finance officers to equip them with the necessary skills to detect financial irregularities effectively.
- iv. Leverage Technology in Forensic Auditing – TVET institutions should adopt advanced forensic audit tools such as data analytics and digital forensic techniques to enhance fraud detection and financial oversight.
- v. Increase Awareness and Sensitization on Fraud Prevention – Regular workshops and sensitization programs should be conducted for staff members to educate them on fraud risks, ethical financial practices, and the importance of accountability in financial management.

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