Forensic Auditing as a Governance Mechanism: Enhancing Oversight Effectiveness of Non-Governmental Organizations in Malawi

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ABSTRACT

Non-governmental organizations (NGOs) play a critical role in national development, complementing state efforts, especially in contexts where state capacity is constrained (Samutereko, 2024; Wachira, Atela, Stacey, & Outa, 2024). However, recurring cases of mismanagement, fraud, and weak financial controls have raised concerns about the integrity and accountability of some NGOs. Studies have shown that donors now face a great deal of trust deficits because of the widespread corruption, evidenced by the major scandals such as Cash gate, which significantly eroded donor confidence in Malawi's governance and financial systems (Macheso, 2024). This study examined the role of forensic auditing in improving financial oversight within the non-governmental organization (NGO) sector in Malawi. The research utilized a mixed-methods design. Data was collected through a cross-sectional survey of 143 international NGOs registered with NGORA. Data analysis was done using SPSS complemented by thematic analysis of qualitative transcripts. The results reveal a significant compliance oversight gap, as traditional mechanisms ($r = 0.742$) often fail to detect sophisticated fraud. Forensic Auditing Techniques (FAT) emerged as the strongest positive predictor of effective oversight (beta = 0.385, $p < 0.001$). Barriers to Adoption (BTA) including an acute shortage of expertise and high implementation costs actively undermine oversight quality (beta = -0.210, $p < 0.05$). The study concludes that forensic auditing is an institutional necessity for the credibility of Malawi's NGO sector. The research recommends that NGORA institutionalize a mandatory forensic audit framework and establish a registry of certified forensic experts.

Keywords: Forensic auditing, financial oversight, Non-Governmental Organisation (NGO), NGO Regulatory Authority (NGORA), Accountability, Fraud detection, Corporate Governance.

1. INTRODUCTION

1.1. Background of the Study

Non-governmental organizations (NGOs) play a critical role in Malawi's social and economic development, often delivering essential services supported by foreign aid. However, recurring cases of mismanagement, fraud, and weak financial controls have raised concerns about the integrity and accountability of the sector. Major scandals such as cash gate has significantly eroded donor confidence in Malawi's governance and financial systems (Macheso, 2024). Evidence from Malawi demonstrates that corruption within NGOs is multifaceted, often facilitated by weak internal controls, opaque financial systems and organizational cultures that fail to prevent fraud (Chomanika, 2024; Macheso, 2024; Sandbrook, 2012).

Forensic auditing has emerged as a proactive way of detecting and preventing financial fraud across the globe. Forensic auditing techniques such as data-driven investigations, proactive fraud detection and strengthening risk management systems have proven to significantly reduce fraud among NGOs (Damascene Mvunabandi & Nomlala, 2023). These advanced tools address the limitation of traditional auditing, which often fails to detect deliberate, sophisticated fraud schemes. Studies on forensic accounting in Malawi reveal a great improvement in transparency, accountability and fraud detection capabilities within public institutions in Malawi, providing

relevance of forensic methodologies (Chinkhando Banda et al., 2025). Furthermore, forensic accounting is closely tied to corporate governance, functioning as a strategic mechanism that strengthens internal controls and organizational oversight (Xanthopoulou et al., 2024).

Despite this emerging evidence, little is known about how forensic auditing can improve financial oversight frameworks within Malawi's NGO sector (Chinkhando Banda et al., 2025). This study sought to assess the role of forensic auditing improving financial transparency, fraud detection and overall corporate governance. Since the NGO Regulatory Authority (NGORA) plays a central oversight role; it was critical to understand the applicability of forensic auditing within this regulatory context.

1.2. Statement of the Problem

Malawian NGOs continue to face recurring financial irregularities, fraud risks and governance weaknesses that affect donor trust and organizational credibility (Macheso, 2024; Sandbrook, 2012). NGORA is mandated to regulate and provide oversight, as well as monitor and strengthen accountability within these NGOs. However, persistent corruption issues surrounding NGOs indicate that NGORA is facing challenges in ensuring robust financial oversight across the diverse NGO sector (Macheso, 2024).

Literature has identified major gaps in NGOs' internal control environments, reporting practices and compliance with standardized financial frameworks. (Mvunabandi et al., 2022; Mvunabandi & Nomlala, 2022). Literature further shows that corruption within Malawian NGOs is often embedded within systemic organizational cultures, making oversight a difficult task (Macheso, 2024; Sandbrook, 2012). If this gap remains unaddressed, there is a risk of perpetuating financial mismanagement, undermining donor confidence, misallocation of development resources, and erosion of public trust in the NGO sector. Ultimately, persistent weaknesses in financial oversight may compromise the sustainability and developmental impact of NGOs, as well as weaken the credibility of regulatory institutions such as the NGORA.

Consequently, there is an urgent need for evidence-based interventions to bridge this gap. Forensic auditing has been proposed as a strategic approach to enhance transparency and detect sophisticated financial crimes; however, there is currently a dearth of empirical evidence regarding how forensic auditing methodologies can be effectively integrated into NGORA's oversight framework. This study addresses this gap by investigating the potential of forensic auditing to strengthen accountability mechanisms and mitigate fraud within the Malawian NGO sector.

1.3. Objectives

The main objective was to assess the role of forensic auditing in improving financial oversight among NGOs in Malawi, with specific reference to the oversight functions of the NGO Regulatory Authority (NGORA).

The study was guided by the following specific objectives:

1. To examine the current financial oversight mechanisms used by NGORA in regulating NGOs in Malawi.

2. To evaluate the extent to which forensic auditing techniques are applied or considered within NGO oversight processes.

3. To identify barriers that limit the adoption of forensic auditing in the NGO regulatory environment.

4. To determine how forensic auditing can strengthen financial accountability, fraud prevention and transparency within NGOs under NGORA

As a result, the study answered the following questions:

i. What are the current financial oversight mechanisms used by NGORA in regulating NGOs in Malawi?

ii. To what extent have forensic auditing techniques been applied or considered within NGO oversight processes?
iii. What are some of the barriers limiting the adoption of forensic auditing in the NGO regulatory environment?
iv. How can forensic auditing strengthen financial accountability, fraud prevention and transparency within NGOs under NGORA.

2. LITERATURE REVIEW

2.2.1. Empirical Review

Global research constantly highlights the limits of traditional auditing in high-risk sectors. Xanthopoulou et al. (2024) investigated the intersection of forensic accounting and corporate governance, finding that forensic tools are essential for addressing information asymmetries and strengthening internal control frameworks. In a similar manner, Mittal et al. (2021) and Wahyuandari (2025) explored the evolution of investigative techniques, concluding that the integration of data analytics and digital forensics is now a prerequisite for detecting sophisticated asset misappropriation that traditional compliance audits frequently overlook.

In the African context, Mvunabandi and Nomlala (2022) conducted an empirical study of 30 NGOs in South Africa to assess the impact of proactive fraud detection. Their results demonstrated a statistically significant correlation between the use of forensic techniques such as lifestyle audits and surprise inspections and a reduction in financial statement fraud. This was supported by Mvunabandi (2023), whose research established that deterrence and mitigation are most effective when forensic methodologies are institutionalized rather than applied reactively. Further regional analysis by Akinbowale et al. (2020) and Ozili (2015) focused on the African regulatory landscape, identifying that while forensic auditing is a potent tool against corruption, its efficacy is often hampered by under-resourced audit institutions and weak institutional integration.

Research specific to Malawi underscores a significant gap between the recognition of forensic needs and institutional capacity. Macheso (2024) examined the aftermath of the 2013 “Cashgate” scandal, documenting how systemic financial mismanagement led to a fundamental shift in donor behaviour and a heightened demand for rigorous oversight. Building on this, Chomanika (2024) and Sandbrook (2012) performed case studies on Malawian NGOs, revealing that corruption is often embedded in organizational cultures and facilitated by opaque financial systems, which complicates the enforcement efforts of regulatory bodies.

Most recently, Banda et al. (2025) conducted an empirical assessment of forensic accounting within Malawi’s public sector. Their findings revealed a high level of professional consensus (over 80%) regarding the effectiveness of data mining and digital investigative tools in detecting fraud. However, the study also exposed a critical bottleneck: 81% of the practitioners surveyed lacked the necessary technical training to utilize these tools effectively. Despite these insights into the public sector, there remains a dearth of empirical research specifically evaluating how the NGO Regulatory Authority (NGORA) utilizes these forensic techniques to fulfil its oversight mandate.

2.2.2. Theoretical framework

This study was primarily grounded in two theories: the New Institutional Economics and the Politico-Economic Perspective. These theories together explained why empty oversights were needed, how foreign auditing fits into the oversights, and what constraints or enablers to adoption of forensic auditing exist in the NGORA context.

New Institutional Economics (NIE) provides a foundational perspective for analysing economic and governance systems through the lens of institutions, their formal and informal rules that shape human interactions. NIE recognises that information irregularities, bounded rationality and transaction costs fundamentally influence organisational behaviour and economic outcomes (North, 1993). NIE was very much relevant for analysing governance systems, such as the NGO oversight structures in Malawi, where regulatory

effect depends on how rules are designed, enforced, and interpreted by multiple actors.

The political economic perspective explains how economic performance and accountability systems are shaped by the interaction between political institutions and power-led relations and resource distribution. Development challenges are linked to how rules, norms of enforcement structures determine incentives for generations (North, 1993). Thus, financial governance outcomes, such as corruption control or accountability, not only depend on technical reforms but also on political will, power dynamics, and institutional capacity. This perspective was therefore crucial for analysing NGO regulation in Malawi, where oversight effectiveness is closely linked to political interests, institutional enforcement strength and the distribution of power of all the actors involved.

2.2.3. Conceptual Framework

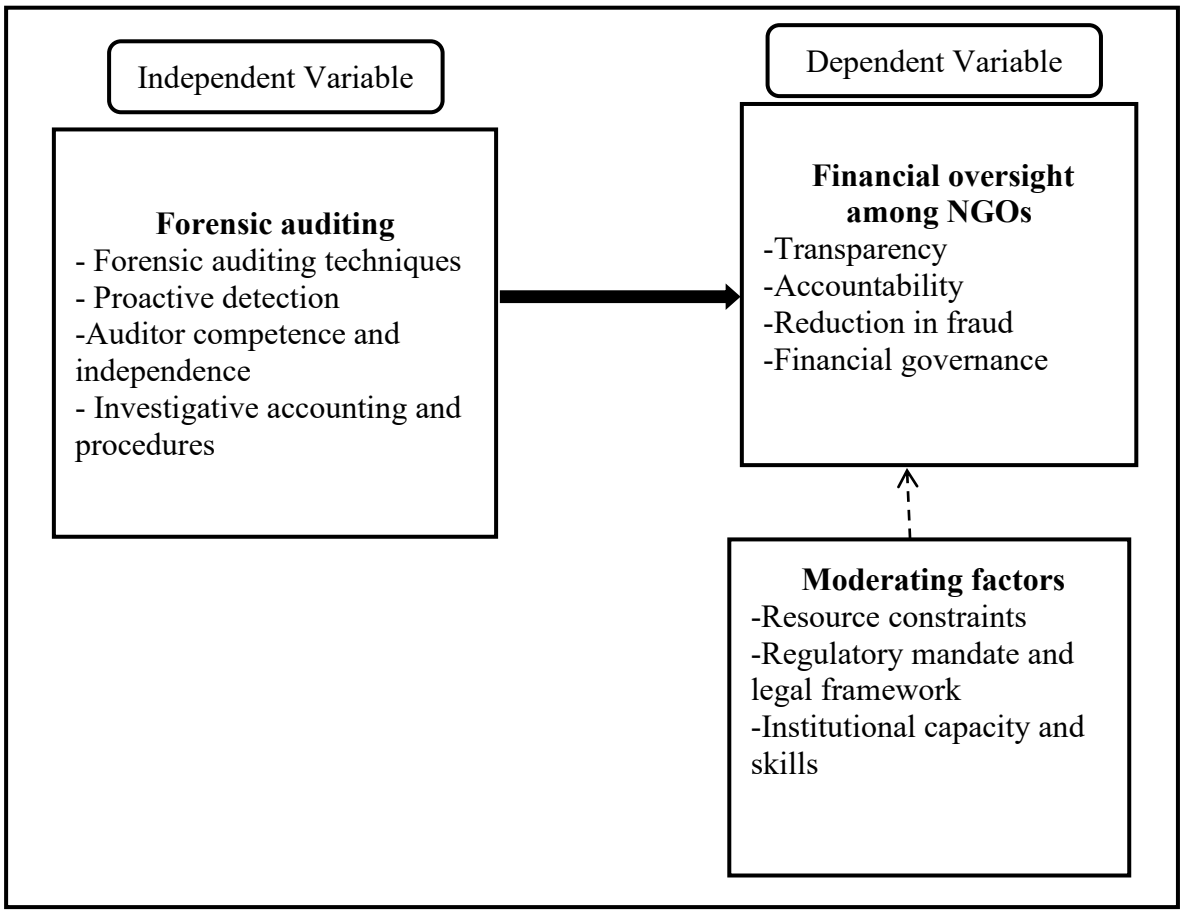

Figure 1: Conceptual framework

3. METHODOLOGY

3.1. Research Design

This study employed a mixed-methods design, integrating both quantitative and qualitative approaches to provide a comprehensive analysis of forensic auditing within the Malawian NGO sector. A cross-sectional survey was utilized for the quantitative component. Concurrently, a qualitative case study approach was adopted to explore the contextual realities, procedural applications, and enforcement challenges at NGORA.

3.2.Target Population and Sampling

The study population consisted of 226 international NGOs listed with NGORA and NGORA's auditors. International NGOs were chosen because they were likely to have established financial systems, audit

requirements, and need financial oversight mechanisms like forensic auditing. From the target population, a sample size of 143 NGOs was selected using Cochran's formula and systematic random sampling to achieve a 95% confidence level and a 5% margin of error. The respondents were key decision-makers, including Chief Finance Officers, Internal Auditors, Compliance Officers, and Chief Executive Officers from each of the 143 selected organisations. A smaller qualitative sample of 10 senior finance personnel from the NGOs and 10 financial auditors and officers from NGORA was purposively selected for in-depth semi-structured interviews. This study used both purposive and stratified random sampling techniques.

3.3. Data Collection Method

Two types of data were collected, namely primary and secondary data. Firstly, primary data was collected from the NGO staff using a structured questionnaire for quantification processes using a Likert scale. Not only that, but data was also collected using Key Informant Interviews (KII) on the experts of NGORA and NGO in financial audits. Finally, secondary data was collected through document reviews of audit policies, annual returns, compliance reports, financial statements and regulatory framework using a document review checklist.

3.4. Data Analysis

Quantitative data was analysed using SPSS version 20. Qualitative data were managed using ATLAS.ti, where interview transcripts underwent thematic analysis. Data integrity was maintained through rigorous de-identification, password-protected storage, and a five-year retention policy (Dhudasia, 2023).

3.5. Ethical Considerations

Ethical approval for this study was sought from the University of Malawi (UNIMA) Research Ethics Committee before the commencement of fieldwork. All participants were provided with a detailed participant information sheet explaining the purpose of the study, its objectives, the type of data to be collected, and how the findings will be used for academic purposes. Informed consent was obtained in writing before participation, and respondents were clearly informed that their participation is entirely voluntary.

4. RESULTS

4.4.1. Descriptive statistics

The descriptive analysis utilized a five-point Likert scale to evaluate four key dimensions of the study: (1) Current Financial Oversight, (2) Application of Forensic Techniques, (3) Barriers to Adoption, and (4) Impacts on Accountability and Transparency. The aggregate findings are summarized in the table below.

Table 1: *Descriptive analysis*

Research Dimension	**Avg. Mean**	**Avg. Std. Deviation**
Financial Oversight Mechanisms	4.13	0.88
Forensic Auditing Techniques	4.17	1.06
Barriers to Adoption	4.22	0.85
Accountability, Transparency and Fraud Prevention	4.21	1.14
Overall Mean	**4.34**	**0.66**

The quantitative results indicate that stakeholders generally agree that NGORA provides adequate financial oversight (M=4.13). However, qualitative interviews suggest that this oversight is transitioning from a passive to an active state. As one regulatory officer noted: "*We are an active supervisory body now... we are scaling up our field inspection teams*" (Interview RAP 4).

Regarding forensic techniques, there is high agreement (M=4.17) that tools like data analytics and evidence-based audit trails significantly enhance the ability to flag suspicious transactions. One finance officer

emphasized that traditional auditing often fails to catch sophisticated collusion, whereas forensic tools have "*meaningfully increased our exposure capacity*" (Interview PFN 3).

In spite of the documented benefits, the study identified significant barriers to implementation of forensic auditing (M=4.22). The most severe bottlenecks include the skill gap, cost constraints, and internal resistance. The highest aggregate mean in the study (M=4.34) was recorded for the potential of forensic auditing to strengthen future oversight. Participants strongly agreed that making forensic audits a mandatory component of the NGORA compliance framework would reduce fraud and enhance institutional integrity. While some respondents cautioned that forensic auditing may not stop fraud entirely, it increases the perceived risk of detection, which serves as a powerful deterrent.

4.4.2. Correlation analysis

To determine the magnitude and direction of the relationships between the study variables, a Pearson Correlation analysis was conducted. The results, summarized in Table 2, examine the linkages between Financial Oversight Mechanisms (FOM), Forensic Auditing Techniques (FAT), Barriers to Adoption (BTA), and the composite variable of Accountability, Fraud Prevention, and Transparency (AFT).

Table 2: Correlation analysis

Variables	**FOM**	**FAT**	**BTA**	**AFT**	**FO**
Oversight Mechanisms (FOM)	1				
Forensic Techniques (FAT)	0.109	1			
Barriers to Adoption (BTA)	0.08	.580**	1		
Accountability/Transparency (AFT)	.223*	.492**	.303**	1	
Financial Oversight (FO)	.742**	.853**	.406**	.436**	1
*N=93. *Significant at p < 0.05; **Significant at p < 0.01 (2-tailed).*					

The correlation analysis provides strong empirical support for the study's primary assertions. Most notably, Forensic Auditing Techniques (FAT) exhibited the strongest positive correlation with Financial Oversight (FO) ($r = .853$, $p < .01$). This high magnitude suggests that the integration of forensic methodologies such as digital investigative tools and data-driven fraud detection is a primary driver of effective regulatory oversight in the NGO sector. Furthermore, Financial Oversight Mechanisms (FOM) showed a strong positive relationship with oversight outcomes ($r = .742$, $p < .01$), reinforcing the idea that well-structured regulatory requirements and field inspections are essential pillars of the NGORA framework.

Barriers to Adoption (BTA) showed a moderate positive correlation with Financial Oversight ($r = .406$, $p < .01$). This likely suggests that as oversight becomes more rigorous, the institutional and technical barriers like costs and skill shortages become more visible and significant to stakeholders. The moderate link between Accountability, Fraud Prevention, and Transparency (AFT) and Oversight ($r = .436$) indicates that while these outcomes are improving, they are currently lagging behind the technical implementation of auditing tools, perhaps due to the persistent skill gap and institutional resistance identified in the qualitative findings.

4.4.3. Regression analysis

To assess the extent to which the independent variables predict the outcome of Financial Oversight (FO), a multiple linear regression analysis was performed.

Table 3: Regression model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846[a]	0.646	0.639	0.65486
a. Predictors: (Constant), FOM, FAT, BTA, AFT				

The model summary indicates an Adjusted R^2 of .639, suggesting that 63.9% of the variance in NGO financial oversight in Malawi is explained by the four predictors (FOM, FAT, BTA, and AFT). The ANOVA results ($p < .001$) confirm that the model is a statistically significant predictor of oversight quality.

Table 4: Regression analysis anova

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.598	4	0.399	1.176	.000[b]
	Residual	24.8	88	0.281		
	Total	26.398	92			
a. Dependent Variable: Financial Oversight						
b. Predictors: (Constant), FOM, FAT, BTA, and AFT						

Table **4** shows the analysis of variance results. The strategic responses had an F = 1.176> F crucial (0.399), showing that the model was appropriate in forecasting financial oversight among NGOs.

Table 5: Regression analysis coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.539	0.49		1.1	0.274
	FOM	0.729	0.046	0.412	2.781	0.001
	FAT	0.539	0.125	0.385	3.313	0
	BTA	-0.312	0.073	-0.21	-2.532	0.012
	AFT	0.615	0.085	0.295	2.61	0.009
a. Dependent Variable: Financial Oversight						

Financial Oversight Mechanisms emerged as the strongest positive predictor (beta = .412, p = .001). This confirms that structured regulatory requirements, clear reporting standards, and active field inspections by NGORA are the most significant drivers of financial integrity in the sector. Forensic Auditing Techniques (FAT) were also a highly significant positive predictor (beta = .385, $p < .001$). This suggests that for every unit increase in the application of forensic techniques such as data analytics and investigative audits, there is a corresponding 38.5% improvement in oversight outcomes. This statistically validates the study's central argument: that forensic auditing is a fundamental necessity for modern regulatory success.

Barriers to Adoption (BTA) exhibited a significant negative effect on oversight (beta = -.210, p = .012). This implies that the presence of barriers, specifically high costs, skill shortages, and political or internal resistance actively undermines and pulls down the effectiveness of NGORA's oversight efforts. Accountability, Fraud Prevention, and Transparency (AFT) showed a positive and significant influence (beta = .295, p = .009), reinforcing that an organizational culture focused on transparency directly correlates with better regulatory compliance.

5. DISCUSSION

The findings of this study provide a critical empirical bridge between the theoretical potential of forensic auditing and the practical realities of NGO oversight in Malawi. The regression analysis revealed that Forensic Auditing Techniques (FAT) are a primary positive predictor of oversight quality (beta = 0.385, $p < 0.001$). This finding directly reinforces the global perspectives of Xanthopoulou et al. (2024) and Wahyuandari (2025), who argued that forensic tools are essential for addressing the information asymmetries that traditional audits fail to

resolve. While traditional auditing often focuses on compliance, the strong correlation found in this study (r = 0.853) confirms that in the Malawian NGO sector, forensic methodologies are not merely supplementary but are foundational to effective financial monitoring.

A significant tension exists between the high consensus on the utility of forensic tools and the identified Barriers to Adoption (BTA). The regression model showed that barriers have a significant negative impact on oversight (beta = -0.210), supporting the findings of Banda et al. (2025) regarding the forensic skill gap in Malawi's public sector. While respondents agreed that NGORA is becoming a more active supervisory body, the qualitative evidence of a "*shortage of specialized investigators*" (Interview RAP 4) mirrors the concerns raised by Adesunloro et al. (2025). This suggests that while the regulatory framework is evolving, it is currently being throttled by a lack of technical expertise and high implementation costs. This confirms that for forensic auditing to be institutionalized, Malawi must move beyond policy formulation toward active capacity building.5

The study supports the "Fraud Risk Management Life Cycle" model proposed by Mvunabandi (2023), which emphasizes that deterrence is strengthened by the perceived risk of detection. The participants' strong agreement that forensic audits increase donor confidence (M=4.14) aligns with Macheso's (2024) analysis of the post-Cashgate era. However, the moderate correlation (r = 0.406) between barriers and oversight suggests that as NGORA increases its scrutiny, the cost of compliance becomes a new point of friction for medium-sized NGOs, potentially leading to the internal resistance noted in the interviews.

This research extends the existing literature by providing specific evidence for the NGO Regulatory Authority (NGORA), a context that was previously under-researched. While prior studies focused on corruption in individual NGOs (Chomanika, 2024) or the public sector (Banda et al., 2025), this study empirically proves that Financial Oversight Mechanisms (FOM) and FAT are the two most powerful levers for systemic reform in Malawi's NGO landscape.

6. CONCLUSION

This study concludes that while the NGO Regulatory Authority (NGORA) has established a foundational oversight framework through traditional auditing mechanisms, a significant compliance gap persists. Traditional methods, while useful for baseline monitoring, are increasingly perceived as insufficient for detecting the sophisticated collusion and financial irregularities that characterize modern fraud risks. Research empirically demonstrates that Forensic Auditing Techniques (FAT) provide the strongest link to effective oversight, yet their application in Malawi remains largely reactive and circumstantial. While there is high perceived value in forensic tools, their practical adoption is actively undermined by significant barriers, including an acute shortage of expertise, prohibitive costs, and internal institutional resistance fuelled by a fear of donor withdrawal. The adoption of forensic auditing is an institutional necessity for the credibility and long-term sustainability of Malawi's development sector.

RECOMMENDATIONS

- NGORA should mandate periodic forensic health checks for NGOs exceeding a specific funding threshold.
- To mitigate the high cost of forensic services, NGORA should maintain a registry of certified forensic auditors and explore a shared-service model.
- NGORA, in partnership with the Institute of Chartered Accountants in Malawi (ICAM), should develop a specialized Forensic Accounting for Non-Profits certification. Furthermore, workshops for NGO boards are essential to reframe forensic auditing as a governance shield that protects, rather than threatens, donor funding.
- NGORA should mandate that financial submissions be compatible with Computer-Assisted Audit Techniques (CAATs).

Areas for Further Study

- Further research is needed to quantify the specific Return on Investment **(ROI)** for NGOs that adopt forensic auditing. The study can measure whether the increase in donor confidence translates into statistically significant increases in grant funding.

- Future research could employ a longitudinal design to track NGOs over a 5-to-10-year period following the implementation of mandatory forensic requirements to measure actual reductions in fraud.

- As digital forensics becomes more prominent, studies should investigate the integration of Machine Learning (ML) and AI-driven anomaly detection within NGORA's oversight frameworks to see if technology can lower the cost barrier identified in this study.

- This study focused on institutional and technical barriers. Future research should use qualitative methods to explore how political economy factors within NGOs might impede the independence of forensic auditors in Malawi.

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