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Impact An Exploration of Forensic Accounting Practice for Fraud Prevention and Detection in Nigeria Local Governments: Evidence from Southwest

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Abstract—This study examines the impact of forensic accounting on fraud prevention and detection in local governments in Southwest Nigeria. Specifically, it assesses the level of awareness of forensic accounting among local government staff, identifies the factors perceived to hinder the adoption and implementation of forensic accounting in Nigerian local governments, and evaluates the influence of forensic accounting on fraud prevention and detection. A purposive sampling technique was employed to gather data from 414 respondents across 138 local governments in Southwest Nigeria, using a structured questionnaire. Data analysis involved the use of simple percentages, frequencies, means, and ordinary least squares. The results indicate that while the awareness of forensic accounting techniques among local government staff is generally moderate to high, a significant portion of the staff remains inadequately informed. The study identifies several key barriers to the effective implementation of forensic accounting, including inadequate understanding, poor governance structures, and a shortage of qualified professionals. These challenges, compounded by insufficient enforcement of relevant laws and policies, must be addressed to create an enabling environment for the successful application of forensic accounting. Statistical analysis confirms the significant positive impact of forensic accounting on organizational outcomes. Therefore, it is recommended that local governments implement targeted awareness campaigns and regular training programs to equip staff with the knowledge and skills necessary for effective forensic accounting practices. Additionally, efforts should be made to address barriers such as inadequate understanding, poor governance, and the lack of qualified professionals,

while strengthening internal controls and accountability measures.

Keywords: Forensic Accounting, Fraud Prevention, Fraud Detection, Local government, Internal control

I. INTRODUCTION

Corruption within local governments in Nigeria has become a significant issue for citizens, policymakers, and academics, rooted in a long history of mismanagement and unethical practices. As observed by Suleiman and Othman (2021), corruption takes various forms, including embezzlement, bribery, nepotism, and electoral fraud. Transparency International (2016) reports that local government officials are frequently accused of misappropriating funds meant for community development, engaging in unauthorized spending, and inflating contract costs. Nwaodike (2016) similarly points out that local government chairmen and senior officials are often implicated in financial mismanagement and embezzlement. These corrupt practices divert vital resources from essential services such as healthcare, education, and infrastructure, contributing to widespread deprivation and underdevelopment in local communities.

The impact of corruption on local governance is profound, eroding public trust in government institutions, reducing the quality of public services, and stifling economic growth. As noted by former Vice President Yemi Osinbajo, corruption and inefficiency in local government systems have weakened their ability to serve as effective models of governance (Daily Post, 2016). This inefficiency has resulted in deteriorating road networks, declining educational standards, inadequate

healthcare facilities, and overall poor development outcomes. The persistent corruption in Nigeria undermines development at all levels of government and across all sectors of the economy. Nwankwo (1991) affirms that corruption permeates all sectors, from local governments to multinational corporations, often resulting in major financial scandals and bankruptcies.

While efforts to combat corruption in local governments have been made through various reforms and anti-corruption campaigns, these efforts often fall short due to entrenched interests, lack of political will, and weak enforcement mechanisms. The Centre for Forensic Studies (2010) suggests that implementing forensic accounting practices could improve transparency and accountability, helping to reduce corruption in local government finances. Forensic accounting has proven effective in identifying and preventing fraud in several countries (Aduwo, 2016). With the Supreme Court granting financial autonomy to local governments, integrating forensic accounting into their operations could strengthen Nigeria's ability to detect and prevent corruption, ultimately leading to better governance and development outcomes. Despite the potential benefits, limited research has been conducted on how forensic accounting can help curb corruption in local governments, especially with their direct access to federal allocations. This study aims to explore the impact of forensic accounting on fraud prevention and detection in local governments across Southwest Nigeria.

The significance of this study is multifaceted. Conceptually, it will deepen stakeholders' understanding of forensic accounting and its potential to address corruption in local governments, especially in light of their newfound financial autonomy. The study will contribute to the existing body of knowledge by identifying key relationships that can help mitigate corruption and fraud. This research is crucial due to the limited empirical studies on forensic accounting and fraud prevention within Nigerian local governments. As the first of its kind, this study will examine how forensic accounting can enhance Nigeria's ability to detect and prevent corrupt practices, leading to improved governance and development outcomes in Southwest Nigeria.

The importance of this research also lies in its investigation of forensic accounting techniques, which are widely recognized as effective tools for combating financial crimes. The findings will provide valuable insights into the current state of forensic accounting in Nigeria and offer essential information to policymakers, private organizations, local government service commissions, and other stakeholders, aiding in more informed decision-making. Moreover, this research will benefit the corporate sector by illustrating how forensic accounting can prevent, detect, and reduce fraud and other corporate crimes within organizations..

II. OBJECTIVES

The main objectives of this study are:

1. To assess the level of awareness of forensic accounting techniques among local government staff.

2. To explore the key factors hindering the implementation of forensic accounting for fraud prevention in local governments.
3. To analyze the impact of forensic accounting on fraud detection and prevention in local governments.

Theoretical framework

Theories relevant to this study include Demand and Supply, the Health Belief Model, Institutional Theory, and the Theory of Reasoned Action. However, this study primarily draws on the Theory of Reasoned Action and Institutional Theory.

The Theory of Reasoned Action predicts behavioral intentions based on two key factors (Efiong, 2013). The first factor, attitudes toward the behavior, reflects the extent to which an individual evaluates the behavior as favorable or unfavorable. The second factor, subjective norms, represents the perceived social pressure from others to engage in or avoid the behavior (Ajzen and Fishbein, 1980). Gbegi and Adebisi (2014) noted that attitudes and subjective norms significantly influence behavior, which has implications for the adoption of forensic accounting techniques. However, while the Theory of Reasoned Action emphasizes individual intentions, the decision to adopt forensic accounting techniques is typically made at the organizational level (Muthusamy, Quaddus, & Evans, 2010). This indicates a limitation of the theory, as it does not adequately account for external influences or threat perceptions relevant to organizational contexts (Efiong, 2013).

Institutional Theory, on the other hand, provides a robust framework for understanding the integration of forensic accounting into organizational practices for fraud prevention and detection. Forensic accounting aligns with the regulatory, normative, and cultural-cognitive pillars of institutions, ensuring both compliance with external requirements and the cultivation of a culture of accountability and transparency within organizations. According to Akinbowale et al. (2020), Institutional Theory offers valuable insights into the adoption and effectiveness of forensic accounting in fraud management. By aligning with institutional pillars, organizations address societal, regulatory, and cultural expectations while fostering transparency and accountability. Regulatory institutions, as highlighted by Skousen, Smith, and Wright (2009), often mandate financial transparency and fraud detection mechanisms. Forensic accounting addresses these demands by ensuring adherence to laws and regulations, such as anti-corruption policies, financial reporting standards, and corporate governance codes. Organizations adopt forensic accounting practices to mitigate legal risks, avoid sanctions, and demonstrate compliance with external regulatory requirements.

Additionally, stakeholders—including investors, regulators, and the public—expect organizations to uphold high ethical standards and proactively combat fraud. Forensic accounting facilitates the identification, investigation, and mitigation of fraudulent activities, enabling organizations to meet these expectations. By institutionalizing forensic accounting practices, organizations demonstrate a

commitment to ethical behaviour, thereby strengthening trust and legitimacy among stakeholders (Okunbor & Obaretin, 2010). Furthermore, forensic accounting fosters a culture of accountability and ethical behaviour within organizations. As Eko et al. (2020) emphasized, integrating fraud prevention practices with shared cultural values of transparency and integrity enables organizations to address fraud systemically. This approach discourages fraudulent behaviours while promoting sustainable and ethical organizational practices.

III. REVIEW OF RELATED LITERATURE AND HYPOTHESIS DEVELOPMENT

Recent corporate scandals, such as those involving Enron and WorldCom, have spotlighted forensic accounting as a crucial tool for uncovering financial fraud. Forensic accounting broadly encompasses investigative methods used to detect and address fraudulent financial activities. The Institute of Forensic Accountancy (IFA) of Nigeria defines forensic accounting as engagements arising from anticipated disputes or litigations. According to *Webster's Dictionary*, it pertains to matters suitable for court, jurisdiction, or public debate.

Dhar and Sarkar (2010) describe forensic accounting as the application of accounting principles and techniques to legal issues, requiring reports that establish fraud accountability and serve as evidence in legal or administrative proceedings. Similarly, Zysman (2004) emphasizes its integration of accounting, auditing, and investigative skills. Degboro and Olofinola (2007) highlight that forensic investigation involves uncovering and establishing facts to support legal cases, identifying criminal acts, and pinpointing perpetrators. Howard and Sheetz (2006) define forensic accounting as the interpretation, summarization, and factual presentation of complex financial matters, often in court as expert testimony. This process relies on accounting principles to ascertain facts

in business litigation (Okunbor & Obaretin, 2010). Forensic accounting, therefore, emerges as a specialized field with its unique methodologies, designed to produce legal evidence and address issues like accounting fraud, compliance, due diligence, risk assessment, financial misrepresentation, and financial statement fraud (Skousen et al., 2009).

Bhasin (2013) identifies several objectives of forensic accounting, including evaluating damages caused by auditor negligence, determining the occurrence and extent of embezzlement, deciding on the initiation of criminal proceedings, gathering evidence for criminal cases, and computing asset values in divorce settlements. He emphasizes that the core focus of forensic accounting is explanatory analysis, which involves understanding cause-and-effect relationships and uncovering deception and its impact within the accounting domain.

Previous studies have established a direct relationship between forensic accounting and fraud prevention and detection. For example, Okoye and Ndah (2019) demonstrated that forensic accounting serves as a robust tool for preventing fraud in the manufacturing industry. Similarly, Akinbowale et al. (2020) highlighted that forensic accounting is an essential mechanism for both preventing and detecting fraud. In the banking sector, Eko et al. (2020) confirmed that forensic accounting significantly influences fraud prevention and detection. Likewise, Emmanuel et al. (2018) argued that forensic accounting has a positive correlation with fraud prevention and detection. Supporting these findings, Herbert et al. (2017) concurred that forensic accounting is positively associated with fraud prevention and detection. Based on the empirical evidence, the following hypothesis is proposed:

H1: There is a significant association between forensic accounting, fraud prevention and detection

Conceptual Framework for the Study

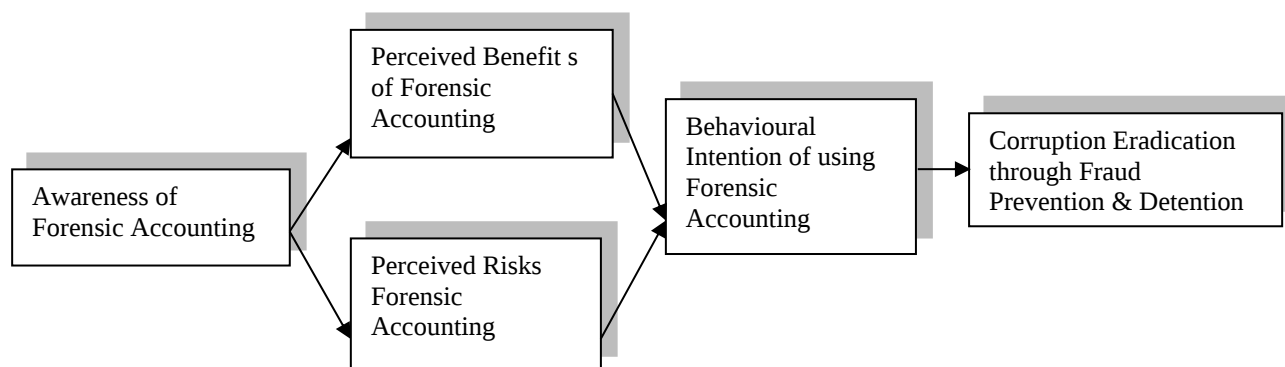


Figure 1: Conceptual Model
Source: Efiog, (2013) but modified by the Author (2024)

Figure 1 presents a summary diagram of the proposed causal model for the prediction of corruption eradication in all local governments in Southwest Nigeria. The model specifies the effect of forensic accounting on corruption eradication.

IV. METHODOLOGY

Study Area

This research work will be carried out among the all the local governments in the South-Western geo-political zones of Nigeria. The South-Western Nigeria comprises of Lagos State, Ogun State, Oyo State, Osun State, Ondo State and Ekiti State.

Research Design

Descriptive survey research design will be employed to investigate the influence of forensic accounting on fraud prevention and detention in local governments in Southwest Nigeria. In order to assess the thoughts, opinions, and feelings of participants, structured closed ended questionnaire will be used.

Study Population

The population and sample size of this study will comprise four hundred and fourteen (414) respondents in the local governments in the South-Western States of Nigeria (Lagos, Ogun, Oyo, Osun, Ondo and Ekiti states) as indicated in Table 1

Table 1: Distribution of Population and Sample Size

State	No of Local Governments	Respondents (Director of finance, Head of Reconciliation and Internal Author)
Lagos	20	60
Ogun	20	60
Oyo	33	99
Osun	30 plus 1 area office	93
Ondo	18	54
Ekiti	16	48
Total	138	414

Source: Authors' Computation 2024.

Sampling Method and Sample Size

Purposive method will used to select all the 138 local governments in the South West of Nigeria and 414 respondents who constitute of Director of finance, Head of Reconciliation and Internal Author from each local government.

Validity and Reliability of the Instruments

The instruments to be used in this study were submitted to a panel of experts for validation. The reliability of the instruments was determined through a test - retest method.

Method of Data Analysis

Data will be analyzed with aid of simple percentage, frequency, mean and ordinary least square.

V. DATA ANALYSIS, RESULTS AND DISCUSSION

Table 2. Local government Staff's Level of Awareness of Forensic Accounting

Level of Awareness of Forensic Accounting	Frequency	Percentage
Very high	80	19.32
High	90	21.73
Moderate	130	31.40
Low	57	13.76
Very low	50	12.07
Total	414	100
Mean	51.30	
Standard Deviation	6.12	

Source: Authors' Computation

Table 2 reveals the local government staff's level of awareness of forensic accounting, based on the frequency and percentage distribution. The result indicates that the largest proportion of respondents (130 staff, 31.40%) reported a moderate level of awareness of forensic accounting. About 90 staff (21.73%) indicated high awareness, while 80 staff (19.32%) reported very high awareness. A significant number of respondents, 57 (13.76%), and 50 (12.07%) indicated low and very low awareness, respectively. The mean level of awareness (51.30) with a standard deviation of 6.12 suggests that awareness levels are clustered around the moderate to high category, with relatively low variability among staff. This corroborates the work of Efiong (2013) who confirmed that the usage of forensic accounting implementation in Nigeria is at infancy stage.

The data indicates that while a considerable portion of local government staff has moderate to high awareness of forensic accounting, there remains a notable segment with low or very low awareness. This suggests the need for targeted awareness campaigns or training programs to enhance knowledge and application of forensic accounting techniques across all staff levels. Addressing this knowledge gap could improve the ability of local government staff to detect and prevent financial irregularities effectively.

Table 3: Mean and Chi-Square results of perceived Factors Hindering the Application of Forensic Accounting Practices in Local Governments in Nigeria

	Statement	N	Mean	Chi-Square	Remark
1.	Many local government staff lack adequate understanding of forensic accounting techniques and their relevance in combating fraud and financial mismanagement.	414	4.5304	124.993 ($P < .05$)	Accepted
2.	There is insufficient provision for professional training programs to equip staff with the necessary skills to implement forensic accounting effectively.	414	4.4696	117.980 ($P < .05$)	Accepted
3.	Financial constraints within local governments limit investments in forensic accounting tools, resources, and specialized personnel.	414	4.4730	110.682 ($P < .05$)	Accepted
4.	The shortage of qualified forensic accountants in local governments hinders the practice and application of forensic accounting techniques.	414	4.4966	120.047 ($P < .05$)	Accepted
5.	Poor governance structures, lack of accountability, and weak internal control systems create an environment where forensic accounting practices cannot thrive.	414	4.4998	121.619 ($P < .05$)	Accepted
6.	Political influence often obstructs the effective application of forensic accounting, especially when investigations threaten to expose misconduct involving influential individuals.	414	4.4257	103.973 ($P < .05$)	Accepted
7.	Limited access to modern forensic accounting software and technologies restricts the ability to perform detailed financial analyses and fraud detection.	414	4.4189	87.676 ($P < .05$)	Accepted
8	Ethical challenges, such as collusion and a culture of impunity, undermine efforts to implement forensic accounting practices.	414	4.3202	111.210 ($P < .05$)	Accepted
9	Inadequate enforcement of laws and policies that mandate the use of forensic accounting in public financial management systems further limits its application.	414	4.1802	98.841 ($P < .05$)	Accepted
Grand mean		4.4262			

Table 3 provides statistical results showing the perceived factors hindering the application of forensic accounting practices in local governments in Nigeria. All statements have high mean scores (above 4.0 on a 5-point scale), indicating strong agreement among respondents that these factors significantly hinder the application of forensic accounting practices. The Chi-square values for all statements are significant ($p < 0.05$), confirming that the respondents' perceptions are not due to random chance. This validates the importance of these factors as barriers to the effective application of forensic accounting practices. The highest mean (4.5304) is associated with inadequate understanding of forensic accounting, suggesting that this is the most critical issue. Other strongly perceived barriers include poor governance structures (mean = 4.4998) and the shortage of qualified forensic accountants (mean = 4.4966). The lowest mean (4.1802) relates to inadequate enforcement of laws and policies, though it is still a significant hindrance. The grand mean of 4.4262 indicates that, on average, respondents perceive all the identified factors as significant barriers to the application of forensic accounting.

The results highlight a pressing need to address systemic challenges hindering the adoption of forensic accounting practices in local governments. The high perception of inadequate understanding and lack of training underscores the need for awareness programs and capacity-building initiatives for local government staff. Financial constraints and limited access to forensic accounting tools suggest the need for increased budgetary allocation to acquire necessary resources and technologies. Weak governance structures and poor enforcement of laws point to the urgency of institutional and regulatory reforms to create an enabling environment for

forensic accounting. Ethical challenges, including collusion and impunity, require cultural reorientation and strict adherence to professional ethics to enhance transparency and accountability. While the shortage of qualified forensic accountants highlights the need for strategic hiring and partnerships with academic institutions to produce skilled professionals. By addressing these barriers, local governments in Nigeria can significantly enhance the adoption and effectiveness of forensic accounting in combating fraud and ensuring financial accountability.

Testing of Hypothesis

Table 4 Regression Analysis Result

Model	R	R ²	Adjusted R ²	Std error of the estimate		
1	0.638	0.461	0.423	0.371		
Explanatory variable	Beta-value	Std error	t-value	p-value	Remarks	
Constant	18.291	0.208	11.72	0.000		
Forensic Accounting	0.609	0.172	10.92*	0.000	S	

Table 4 shows a correlation coefficient of 0.638, indicating a strong positive relationship between forensic accounting practices and the dependent variable (e.g., fraud prevention or organizational performance). An R^2 value of 0.461 suggests that forensic accounting practices explain approximately 46.1% of the variation in the dependent variable. The adjusted R^2 of 0.423 confirms the model's reliability after accounting for the number of predictors, indicating that it still explains 42.3% of the variance.

The standard error of the estimate (0.371) reflects the average distance of the observed data points from the regression line, with a lower value signifying a better fit. The constant value of 18.291 represents the predicted value of the dependent variable when forensic accounting practices are absent. A positive beta value of 0.609 indicates that an increase in forensic accounting practices leads to an increase in the dependent variable. The T-value of 10.92 and the P-value of 0.000 confirm that the impact of forensic accounting practices on the dependent variable is statistically significant. The study concurs with Okoye and Ndah (2019) that forensic accounting serves as a robust tool for preventing fraud in the manufacturing industry. Similarly, Akinbowale et al. (2020) highlighted that forensic accounting is an essential mechanism for both preventing and detecting fraud. Eko et al. (2020) also confirmed that forensic accounting significantly influences fraud prevention and detection. Likewise, Emmanuel et al. (2018) argued that forensic accounting has a positive correlation with fraud prevention and detection. Supporting these findings, Herbert et al. (2017) agreed that forensic accounting is positively associated with fraud prevention and detection. Thus, H1 is supported.

The findings indicate that forensic accounting plays a significant role in improving the dependent variable (e.g., fraud prevention or organizational performance). Local governments that implement forensic accounting practices are likely to experience notable enhancements. With an R^2 of 46.1%, forensic accounting emerges as a strong predictor, although 53.9% of the variation remains unexplained, highlighting the need to identify additional factors that can complement its effectiveness. To maximize its impact, local governments and organizations should prioritize integrating forensic accounting practices into their financial management systems. Furthermore, investing in staff training to build capacity for effective implementation is crucial. Policymakers should also establish and enforce regulations mandating forensic accounting as a standard practice for fraud prevention and ensuring accountability.

VI. CONCLUSION

The findings underscore the critical role of forensic accounting practices in enhancing financial management and fraud prevention in local governments. While the awareness of forensic accounting techniques among local government staff is predominantly moderate to high, a significant portion of staff remains inadequately informed. This knowledge gap highlights the need for targeted awareness campaigns and

training programs to build capacity and improve the adoption of forensic accounting practices. The study identifies several key barriers to implementing forensic accounting, including inadequate understanding, poor governance structures, and a shortage of qualified professionals. These challenges, coupled with insufficient enforcement of relevant laws and policies, must be addressed to create an enabling environment for effective application. Statistical analysis further confirms the significant positive impact of forensic accounting on organizational outcomes. The correlation and regression results indicate that increased adoption of forensic accounting practices leads to measurable improvements in fraud prevention and organizational performance. With a beta value of 0.609 and a statistically significant p-value of 0.000, the study validates the critical importance of integrating forensic accounting into financial management systems. In conclusion, addressing the barriers and investing in awareness, training, and policy reforms are essential steps toward leveraging the full potential of forensic accounting in local governments. This will enhance accountability, transparency, and financial integrity in public administration.

Theoretical Implications

This study is grounded in several theories, including Demand and Supply, the Health Belief Model, and, most prominently, the Theory of Reasoned Action (TRA), and Institutional Theory. The TRA is particularly relevant as it predicts an individual's intention to engage in specific behaviours based on two primary factors: attitude and subjective norm. Attitude reflects an individual's positive or negative evaluation of the behaviour, while subjective norm captures the influence of social pressures or expectations from others (Ajzen & Fishbein, 1980). In the context of forensic accounting, these factors play a crucial role in shaping the likelihood of adopting forensic accounting practices. Gbegi and Adebisi (2014) emphasize that attitudes and subjective norms significantly impact the decision to implement forensic accounting techniques.

However, TRA's applicability is somewhat constrained in this study. While effective for predicting individual intentions, TRA primarily focuses on personal behaviours and does not fully account for collective decision-making within organizations, which is often the context for implementing forensic accounting. Muthusamy, Quaddus, and Evans (2010) highlight this limitation, noting that forensic accounting adoption typically involves organizational-level actions rather than individual intentions alone. Moreover, TRA emphasizes internal factors such as attitudes and norms but overlooks critical external influences, including organizational constraints, governance structures, and threat perceptions. These external factors are particularly relevant to the adoption of forensic accounting in local governments, as noted by Efiog (2013).

To address these limitations, the study incorporates Institutional Theory as a complementary framework. Institutional Theory provides insights into how external pressures and internal cultural norms drive the adoption of forensic accounting. It explains how compliance with regulatory, normative, and cultural-cognitive pillars fosters a culture of transparency and systemic fraud prevention within organizations. Forensic accounting practices align with these institutional pillars by addressing regulatory requirements, meeting stakeholder expectations, and embedding values of accountability and ethical behaviour into organizational operations.

By integrating TRA and Institutional Theory, this study bridges the gap between individual-level behavioural intentions and organizational-level systemic practices. It highlights how internal factors, such as attitudes and norms (TRA), interact with external institutional pressures (Institutional Theory) to shape the adoption and effectiveness of forensic accounting techniques. This theoretical integration provides a comprehensive framework for understanding the mechanisms that drive fraud prevention and detection, advancing the discourse on forensic accounting practices in organizational contexts.

Practical Implications

This study highlights the practical implications of forensic accounting for local governments, accounting professionals, and policymakers, emphasizing its critical role in preventing and detecting fraud in Nigerian local governments.

For Local Governments

Local governments should:

1. **Prioritize Training and Awareness:** Conduct awareness campaigns and regular training programs to equip staff with the necessary skills and knowledge for implementing forensic accounting practices effectively.
2. **Increase Budgetary Support:** Allocate sufficient funds to acquire forensic accounting tools and technologies.
3. **Strengthen Governance Structures:** Address poor governance, weak internal controls, and lack of accountability to create an enabling environment for forensic accounting.
4. **Integrate Forensic Accounting:** Incorporate forensic accounting into financial management systems to detect and prevent fraud, thereby enhancing public trust in government operations.

For Accounting Professionals

Accounting professionals should:

1. **Pursue Specialized Training:** Obtain certifications and training in forensic accounting to meet the growing demand for expertise in this area.
2. **Offer Advisory Services:** Provide expert guidance to local governments on implementing forensic accounting practices and improving financial transparency.
3. **Foster Collaboration:** Build partnerships between accounting firms and local governments to facilitate knowledge sharing and effective adoption of forensic accounting practices.

For Policymakers

Policymakers should:

1. **Enforce Relevant Regulations:** Develop and implement regulations mandating the use of forensic accounting in public financial management.
2. **Address Legislative Gaps:** Overcome barriers such as inadequate laws and enforcement mechanisms to ensure the effective application of forensic accounting.
3. **Promote Transparency:** Establish policies that encourage ethical practices and accountability to reduce fraud and enhance financial integrity.
4. **Support Professional Development:** Provide incentives for training and certification in forensic accounting to expand the pool of qualified practitioners.

By addressing these implications, local governments, accounting professionals, and policymakers can collectively enhance financial management and fraud prevention systems, ultimately fostering greater public accountability and trust.

Limitations and recommendations for further studies

The study encountered several limitations, primarily related to its geographical scope, as it focused exclusively on 138 local governments in Southwest Nigeria, out of the 774 local governments nationwide. This restricted scope limits the generalizability of the findings to other regions in the country. Additionally, the sample population was confined to key officials, including the Director of Finance, the Head of Reconciliation, and the Internal Auditor, while excluding other staff members who might have provided more diverse and balanced perspectives.

Another limitation lies in the specific focus on the local government setting. The findings may not be entirely applicable to other industries, as sectoral differences could yield varying outcomes and pathways, further limiting the

study's generalizability. The study also relied on a questionnaire as the sole quantitative data collection method. While this approach provided structured insights, it restricted the exploration of new or emergent variables that might have been uncovered through other qualitative or mixed-method approaches.

From a theoretical perspective, the study was grounded in the Theory of Reasoned Action (TRA) and Institutional Theory, which offered valuable insights but excluded other potentially relevant frameworks. The inclusion of theories such as Demand and Supply, the Health Belief Model, and the Fraud Triangle could provide additional dimensions and enrich the analysis. Future research could incorporate these theories to enhance the transferability and redevelopment of findings across disciplines, thereby expanding the theoretical and empirical frontiers of knowledge in fraud prevention and forensic accounting practices.

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