



## Research Article

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# Impact of Internal Audit in Fraud Detection and Prevention in Kogi State Board of Internal Revenue Services in Lokoja, Nigeria

Augustine Olorunfemi OBALEMO, PhD

Department of Accounting, Mewar International University, Abuja. Nigeria.

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**Abstract:** This research examines internal audit in fraud detection and prevention in Kogi state board of internal revenue services in lafia Nigeria. To achieve this objective of the study, three questions were discussed. The method adopted was survey research design. Theories used in this research work are theory of internal control, theory of fraud triangle, job dissatisfaction theory and fraud theory/fraud scale. The theory anchored on fraud triangle theory. Primary and secondary data were also used. The primary data were gotten from sixty returned and usable copies of questionnaire, while the secondary data were generated from the internal audit of fraud detection and prevention in government organization in Kogi state board of internal revenue services in lafia Nigeria. The finding shows that the role of internal audit in fraud detection and prevention has an impact in government organizations. Based on the findings, this study therefore, conclude that internal audit unit does not comply with procedures, rules and regulations to achieve organisational objectives. The researcher therefore recommends that, Kogi State Board of Internal Revenue Service, Lafia should create an avenue that will make internal audit unit to comply with procedures, rules and regulations in order to achieve organisation's objectives. The management should also act on fraud report submitted by internal audit unit as this may help the organisation address its risk of fraud via a fraud risk assessment.

**Keywords:** Audit, Audit in Fraud, Fraud Detection and Prevention, Revenue Services.

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## INTRODUCTION

Internal audit serves as an independent appraisal mechanism within organizations, designed to examine and evaluate internal control systems and enhance operational efficiency (Institute of Internal Auditors, 2016; Johnson, 2016). Scholars such as Gupta (2019) and Petrescu and Ticianu (2020) emphasize that a vibrant and effective internal audit unit is essential for fraud prevention and risk management. Abu-Saeed and Kabir (2018) further assert that internal auditing contributes significantly to curbing fraudulent activities by adding value and transparency, while Bodard *et al.* (2019) highlight the auditor's responsibility in detecting financial irregularities through established auditing standards.

Effective fraud prevention also requires robust internal controls, such as segregation of duties and regular performance evaluations, to reduce vulnerabilities (Sama, 2010; Charlatans, 2012). Olaoye (2009) recommends a comprehensive risk assessment to identify control gaps, while consistent disciplinary actions against fraudsters can foster a culture of intolerance towards economic infractions. In response to widespread fraud in Nigeria's public sector, reforms such as the merger of Ministries, Departments, and Agencies (MDAs) have been initiated to restore the strength and integrity of public organizations.

Internal audit has become indispensable in both private and public sectors, particularly at the local government level, where it enhances accountability, transparency, and performance (Cohen & Sayag, 2018; Dittenhofer, 2018). Effective internal auditing ensures proper use of revenue sources whether from federal allocations or internally generated funds toward grassroots development. The Nigerian government has identified weak internal control systems as a core factor in developmental setbacks, hence the need for studies like this one, which uses the Kogi State Board of Internal Revenue as a case study, to explore internal audit's role in fraud detection and prevention.

### Statement of the Problem

In Nigeria, research has shown that internal audit systems are largely ineffective (Adeyemi, Akindele, & Agesin, 2016; Ebimobowe & Kereotu, 2017; Kuta, 2008; Kwambo, 2016; Musa, 2017). Scholars such as Arena and Azzone (2016), Cohen and Sayag (2016), and Mihret, James, and Joseph (2016) emphasize the need for empirical studies that examine factors influencing internal audit effectiveness and their interactions. Despite emerging attention, these antecedents and their dynamics remain underexplored (Mihret *et al.*, 2019). Aguolu (2019) highlights the need for a model that strengthens internal audit effectiveness, while Johnsen and Vakkuri (2019) note that government auditing in Nigeria is rarely addressed in literature. Recent studies (Arena & Azzone, 2020; Cohen & Sayag, 2020; Mihret *et al.*, 2020; Theofanis, Drogalas, &

Giovanis, 2021) recommend the use of diverse variables and constructs in evaluating internal audit effectiveness.

Fraud and corruption remain major threats to governance in Nigeria, undermining development and public trust (Onwemenyi, 2018; Au, 2018). The extent of damage caused by fraudulent practices is profound and demands urgent intervention. Although internal auditors are expected to review government financial activities and report discrepancies to the Auditor-General for onward communication to the legislature and public, the prevailing standard of internal audit practice in Nigeria suggests that fraud detection is incidental rather than intentional (Ibanichuka & Onuoha, 2022). This paradox underscores the need for this study, which aims to critically assess the role of internal audit in fraud detection and prevention within government organizations in Nigeria.

### Objectives of the Study

The main objective of this study is to assess the role of internal audit in detecting and preventing fraudulent practices in government establishments. Specifically, the study seeks:

- Assess the role of internal audit in fraud detection and prevention in government organization in Nigeria.
- To examine the extent to which internal audit aids in detecting and preventing fraud in government organization in Nigeria.
- To evaluate the extent to which internal audit unit assists in prevention of fraud in government organization in Nigeria.

## LITERATURE REVIEW

### Conceptual Framework

#### Concept of Internal Auditing

Internal auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. The objective of internal auditing is to help members of the organization in the effective discharge of their responsibilities. In view of this, internal audit furnishes them with analysis, appraisal, recommendations, counsel and information concerning the activities reviewed (Institute of Internal Auditors, 2015).

According to Institute of Internal Auditors (2015), the scope of internal auditor is defined as the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities.

Johnson (2016) defined internal audit as an independent appraisal of activities as a service to all level of management. It is a control which measures, evaluate and reports upon the effectiveness of internal control which will be financial or otherwise as a

contribution to the efficient use of resources within an organization.

### Concept of Fraud

Fraud, according to Adeniji (2014) and ICAN (2016), is an intentional act by one or more individuals among management, employees or third parties, which results in a misrepresentation of financial statements. Fraud can also be seen as the intentional misrepresentation, concealment, or omission of the truth for the purpose of deception manipulation to the financial detriment of an individual or an organization which also includes embezzlement, theft or any attempt to steal or unlawfully obtain, misuse or harm the asset of the organization, (Adeduro, 2016, Bostley & Drover 2016).

Fraud has increased considerably over the recent years and professionals believe this trend is likely to continue. According to Brink and Witt (2015), fraud is an ever present threat to the effective utilization of resources and it will always be an important concern of management. ISA 240 'The Auditor's Responsibilities to Consider Fraud in an Audit of Financial Statement (Revised)' refers to fraud as an intentional act by one or more individuals among management, those charged with governance, employees or third parties, involving the use of deception to obtain an unjust or illegal advantage.

Aderibigbe and Dada (2017) define fraud as a deliberate deceit planned and executed with the intent to deprive another person of his property or rights directly or indirectly, regardless of whether the perpetrator benefits from his/her actions. Weirich and Reinstein (2016 cited in Allyne & Howard 2015), define fraud as "intentional deception, cheating and stealing". Some common types of fraud include creating fictitious creditors, "ghosts" on the payroll, falsifying cash sales, undeclared stock, making unauthorized "write-offs", and claiming excessive or never-incurred expenses.

### Fraud Detection and Prevention

Porter (2017) reviews the historical development of the auditors' duty to detect and report fraud over the centuries. Her study shows that there is an evaluation of auditing practices and shift in auditing paradigm through a number of stages.

Porter study reveals that the primary objective of an audit in the pre1920's phase was to uncover fraud. However, by the 1930's, the objective of fraud detection had changed to verification of accounts. This is most likely due to the increase in size and volume of companies' transactions which in turn made it unlikely that fraud detection could examine in all transactions. During this period, the responsibilities of fraud detection rested with the management. In addition,

management also has implemented appropriate internal control systems to prevent fraud in companies.

### **The Role of Internal Audit in Government Organisation**

Internal auditor is primarily directed at improving internal control. Internal control is a process effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in; effectiveness and efficiency of operations, reliability of financial reporting, and compliance with laws and regulations (Brody and Lowe, 2017).

Internal auditing activity as it relates to corporate governance is generally informal, accomplished primarily through participation in meetings and discussions with members of the Board of Directors (BOD). Corporate governance is a combination of processes and organizational structures implemented by the Board of Directors to inform, direct, manage, and monitor the organization's resources, strategies and policies towards the achievement of the organizations' objectives. The internal auditor is often considered one of the "four pillars" of corporate governance, the other pillar being the Board of Directors, management and the external auditor (Glasscock, 2017).

According to Havers (2018), duties and responsibilities of Internal Audit (IA), are; reviewing the compliance with the existing governance financial regulations, instructions, and procedures, evaluating the effectiveness of the internal control systems, appraising the economy and effectiveness with which financial and other resources are being used, reviewing the reliability and integrity of record keeping and reporting on financial and operating information systems, post-audit of payment documents and of all documents used in initiating commitments, as well as contract agreements, verifying and certifying periodical financial returns such as pending bills returns, expenditure returns, revenue returns, staff returns, vehicle returns etc, reviewing and pre-auditing of annual appropriation accounts, fund accounts, and other accounting statements to ensure that accurate accounts are prepared to the required standards, carrying out spot checks on areas such as revenue and receipts collection points, projects, supply and delivery sites to ensure compliance with procedures and regulations and reviewing the budgetary reallocation process to ensure legislative and administrative compliance and advising when commitments are entered into when there is no budgetary provision or adequate.

### **Concept of Internal Control**

Management of the organisation has the responsibility of establishing internal control system so that its activities operations are in an efficient and well-ordered manner (Roger & Simpson, 2016). This means, a good internal control system increases efficiency to the

organisation. On other hand, Millichamp (2016) defines internal control system as a whole system of controls, financial and otherwise, established by the management in order to carry on the business of the enterprise in an orderly and efficient manner, ensure adherence to management policies, safeguard assets and secure as far as possible the completeness and accuracy of the records.

Also, Institute of internal auditors (2017) define internal control as any action taken by management, board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. It is further added that management plan, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

### **Framework for Internal Control Systems in Public Sector Organization**

As part of its on-going efforts to address Public Sector Organization supervisory issues and enhance supervision through guidance that encourages sound risk management practices, the Federal Government of Nigeria issues the framework for the evaluation of internal control systems. The framework is a set of interrelated elements, thus a component of an integrated system of internal control systems.

### **Empirical Review**

Boynton *et al.* (2023) examined the Auditor's responsibility in fraud detention and prevention. The sample was based on 20 public institutions of Romania. The analysis of the survey answers reveals that the auditors are required to be more proactive in searching for fraud during the course of an audit under ISA 240 (Revised). Their duties now include considering incentives and an opportunity presented to potential fraudsters, as well as rationalizations that the fraudulent act is justified. Auditors are also expected to inquire more closely into reasons behind such matters as, for example, errors in accounting estimates, unusual transactions that appear to lack business rationale, and a reluctance to correct immaterial errors discovered by the audit.

Rhalisa (2023) examine and evaluate the functions of Internal auditing. Internal auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization, It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and Improve the effectiveness of risk management, control, and governance processes. It delivers greater value to an organization by championing good governance, supporting enterprise risk management rollout, consolidating compliance processes, and potentially coordinating various other corporate monitoring functions (Rick & Todd, 2008), internal audit is an

independent appraisal function with the organisation set up for the view of systems of controls and quality performance.

Taylor (2022) studied the role of internal audit in government organization. The study was focused on internal control system. It was revealed that internal auditor is primarily directed at improving internal control. Internal control is a process effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in; effectiveness and efficiency of operations, reliability of financial reporting, and compliance with laws and regulations.

According to Mayo (2022) in his work titled "the scope and objectives of internal auditing". The scope and objectives of internal auditing depend upon the responsibilities assigned to the internal auditor by the management, the size and structure of the enterprise and the skills and experience of the internal auditor. He also identify the common areas covered by internal auditing which include among others; reviewing the internal control system with a view to determining its adequacy and effectiveness, reviewing compliance with government regulations and accounting rules and standards, checking compliance with policies and procedures, safeguarding the asset of the organisation so as to prevent and detect errors, frauds and theft appraising the effectiveness and efficiency in the use of resources, ensuring that the goals and objectives of the organisation are attained, making recommendations on improvement in the operation of the organisation. acting as in-house consultant on control matters.

## THEORETICAL FRAMEWORK

### Theory of Internal Control

The institute of chartered accountants of England and Wales (ICAE&W) define internal control as the whole system of controls, financial or otherwise established by management in other to carry out the business of an enterprise in orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of records.

Mayo and Bpp (2006) defined it as the measure taken by an organization for the purpose of protecting its resources against waste, fraud, inefficiency: ensuring accuracy and reliability in accounting and operating data: securing compliance with organization policies an evaluating the level of performance in the division of the organization.

A.H millechamp (2000) also defined internal control system as an independent appraisal function within an organization for the review of system of control and the quality of performance as a service in the organization. Also following the need to restore public confidence and trust in the financial statement of companies, both financial and non- Public Sector

Organizations. Sarbanes Oxley emphasizes the importance of effective internal control, and thus, internal control was defined in the Sarhanes - Oxley act of 2002 as the procedures and processes used by a company to safe guard the assets, process information accurately and ensure compliance with laws and regulation.

Sarbanes Oxley requires companies to maintain strong and effective internal control over the recording of transactions and the preparing of financial statement. Such controls are important because it detect Fraud and prevent misleading financial statements. From these definitions, it can be deduced that internal control comprises the plan of an organization and all of the co-ordinate methods and measures adopted within it, to safeguard its assets, check the accuracy and reliability of its accounting data. promote operational efficiency and encourage adherence to prescribe managerial policies.

Internal control objectives are channels towards ensuring adherence to managerial policies and achieving organizational goals in generals. It also embraces internal checks, internal audit and the whole system of control, checks and balance established by the management.

## METHODOLOGY

### Research Design

This study adopts a descriptive survey research method, focusing on sampling people at a specific location. The population comprises 195 staff members of the Kogi State Board of Internal Revenue Service in Lafia, as obtained from the Lafia Local Government Revenue Department. Using Yamane's (1967) formula, a sample size of 95 staff was determined. Primary data was collected through a five-point Likert-scale questionnaire to gather respondents' views on internal audit in fraud detection and prevention within government organizations.

### Data Presentation and Analysis

#### Data Presentation

The data collected is presented in simple tables. The data analysis was based on the answer to question raised the internal audit in fraud detection and prevention in government organizations. The question in the questionnaire was analyzed by the use of simple percentage. The analysis of the questionnaire distributed is stated below:

#### Distribution and collection of questionnaires

Table 1: Questionnaire administration

Questionnaire	Respondents	Percentage %
Returned	95	85
Not Returned	14	15
<b>Total</b>	<b>81</b>	<b>100</b>

*Source: Field Survey, 2025*



Table 1 shows that out of the 95 copies of the questionnaire administered and 81 of 85% were returned as duly completed while 14 that are 15% were not returned.

### Test of Hypotheses

This section involves the test of the research hypotheses using the analysis of variance (ANOVA). The test is based on the data collected from the field survey on the study. The data is drawn from table 1-5 for hypothesis 1, 6-10 for hypothesis 2; and 11-13 for hypothesis 3 respectively.

H0: There is no significant relationship between the role of internal audit in fraud detection and prevention in government organization in Nigeria.

Source	SS	Df	MS	FCAL
Between treatment	35938	C-1 = 4-1 =3	11979	
Within treatment	14515	N-C = 12-4 = 8	1814	
<b>Total</b>	<b>50453</b>	<b>11</b>		<b>6.60</b>

Source: Adopted from Questionnaire 2025

### Decision Rule:

$F_{tab} = df$  under level of significance  $F(V1, V2)$  under 5%,  $F(3, 5)$  under 0.05, Standard or critical table value = 4.07 Compare  $F_{cal} \alpha F_{tab}$ ,  $6.60 \alpha 4.07$ ,  $6.60 > 4.07$  Since the calculated  $F$  is greater than the critical table value of  $F$  which is 4.07, that is,  $6.60 > 4.07$ , we reject the null hypothesis which states that there is no significant relationship between the role of internal audit in fraud detection and prevention in government organization in Nigeria.

H1: There is no significant relationship between internal audit aids in detecting and preventing fraud in government organization in Nigeria.

Source	SS	Df	MS	FCAL
Between treatment	55926	C-1 = 4-1 =3	18642	
Within treatment	13416	N-C = 12-4 = 8	1677	
<b>Total</b>	<b>69342</b>	<b>11</b>		<b>7.50</b>

Source: Adopted from Questionnaire 2025

$F_{tab} = df$  under level of significance  $F(V1, V2)$  under 5%,  $F(3, 5)$  under 0.05, Standard or critical table value = 4.07 Compare  $F_{cal} \alpha F_{tab}$ ,  $7.50 \alpha 4.07$ ,  $7.50 > 4.07$  Since the calculated  $F$  is greater than the critical table value of  $F$  which is 4.07, that is,  $7.50 > 4.07$ , we reject the null hypothesis which states that there is no significant relationship between internal audit aids in detecting and preventing fraud in government organization in Nigeria.

H2: There is no significant relationship between internal audit unit assists in prevention of fraud in government organization in Nigeria.

Source	SS	Df	MS	FCAL
Between treatment	5392	C-1 = 4-1 =3	5131	
Within treatment	16702	N-C = 12-4 = 8	4176	
<b>Total</b>	<b>32094</b>	<b>11</b>		<b>1.23</b>

Source: Adopted from Questionnaire 2025

$F_{tab} = df$  under level of significance,  $F(V1, V2)$  under 5%,  $F(3, 5)$  under 0.05, Standard or critical table value = 4.07 Compare  $F_{cal} \alpha F_{tab}$ ,  $1.23 < 4.07$  From the ANOVA test statistics above,  $F_{cal}$  is lesser than  $F_{tab}$ . That is,  $1.23 < 4.07$ . We therefore accept the null hypothesis which states there is no significant relationship between internal audit unit assists in prevention of fraud in government organization in Nigeria.

## CONCLUSION AND RECOMMENDATIONS

### Conclusions

The study appraises the role of internal audit in fraud detection and prevention in government organizations. From all literatures reviewed, the researchers deduced that the role of internal audit in fraud detection and prevention has an impact in government organizations. There searchers established relationships between role of internal audit in fraud detection and prevention in government organizations. The researchers therefore conclude that internal audit in fraud detection and prevention has a role to play in government organizations.

Based on the research findings from chapter four, the following conclusion was drawn:

- The internal audit unit does not comply with procedures, rules and regulations to achieve organisational objectives.
- The management of Kogi State Board of Internal Revenue Service, Lafia does not act on fraud report presented by the internal audit unit. The policies and procedures adopted by Kogi State Board of Internal Revenue Service, Lafia to detect and prevent fraud are not effective.
- The Internal Auditor is not granted some level of freedom to report events as he has seen in Kogi State Board of Internal Revenue Service, Lafia.

### Recommendations

This study has attempted to observe the role of internal audit in fraud detection and prevention in government organizations. It has also provided explanations for the empirical findings from the study. Therefore the following recommendations are made:

- Kogi State Board of Internal Revenue Service, Lafia should create an avenue that will make internal audit unit to comply with procedures, rules and regulations in order to achieve organisation's objectives.
- The management should act on fraud report submitted by internal audit unit as this may help the organisation address its risk of fraud via a fraud risk assessment. The internal audit unit help organisation establish and maintain risk management process.
- Kogi State Board of Internal Revenue Service should continuously monitor and update their fraud detection strategies to ensure they are effective. In addition to prevention strategies, they should also have detection methods in place and make them visible to the employees.
- The research recommends that the appointment of internal auditor in all government agencies and parastatals from management and be vest to the office of the Auditor- General of the state as this will be a level of independence and objective reporting.

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