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Effectiveness of forensic accounting practices in prevention of money laundering in County governments of Kenya.

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EFFECTIVENESS OF FORENSIC ACCOUNTING PRACTICES IN PREVENTION OF MONEY LAUNDERING IN COUNTY GOVERNMENTS OF KENYA

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DECLARATION

I declare that this work has not been previously submitted and approved for the award of a degree by this or any other University. To the best of my knowledge and belief, the thesis contains no material previously published or written by another person except where due reference is made in the proposal itself.

GLORIA KERUBO ARAKA.

10TH FEBRUARY 2023

APPROVAL

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ABSTRACT

The main goal of this research was to ascertain the efficacy of forensic accounting in boosting money laundering prevention within Kenyan county governments due to the significant expansion of money laundering activities there, which has impacted service delivery and money circulation in rural regions. The specific goals were to determine how much the use of forensic accounting practices influences the prevention of money laundering in County governments, the effectiveness of money laundering management tools in preventing money laundering in County governments, and the impact of forensic accounting knowledge and skills on the prevention of money laundering. The research was carried out in Kenya with a particular emphasis on the western Kenyan county administrations. The sample size was 245, and the target population was the 592 county workers that included the top management officials of the selected counties. A descriptive research approach was adopted for this investigation. The research also used a stratified sampling method and a multiple frame sampling procedure to choose its sample from the study population. The study discovered that using forensic accounting methods will improve county governments' understanding of money laundering in Kenya. The findings also reveal a link of 0.243 (p0.001) between forensic accounting expertise and the ability to detect and regulate money laundering. A significant association was found, since the estimated t-value (3.236) was larger than the significance threshold (t-value = 1.96). The results of this study strongly showed that an increase of only 1% in forensic accountants' capacity to identify and prevent financial crimes would result in an increase of just 0.24 percentage points in the efficacy of controls over money laundering. The findings showed a 0.213 (p=0.002) correlation between forensic accounting knowledge and money laundering detection and control. The 3.368 t-value exceeded the 1.96 threshold for statistical significance. For every unit gain in forensic accounting knowledge, money laundering prevention and control rose by 0.213 percentage points. Kenya's county governments prevented and controlled money laundering via money laundering management tools, forensic accounting rules, skills, expertise, and strong internal controls. Strong internal controls moderate the coefficient of determination for how effectively an organization avoids and controls money laundering from 55.1% (R-Square = 0.551) to 57.9% (R-Square = 0.579). Money laundering decreases 19.6% if strong internal controls are enhanced by one unit (= -0.196, t = -3.826, p-value = 0.0000.05). Thus, Kenya's county governments' anti-money-laundering management technology is limited by strong internal controls. In order to advance the global trend of money laundering prevention and control, the research advised national and local governments to create regulations that support forensic accounting discipline. To aid in the creation of organizations' anti-money laundering policies, it is critical that the county government create and put into place a robust money laundering control plan.

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ABREVIATIONS & ACRONYMS

AML:	Anti-Money Laundering
CDD:	Customer Due Diligence
EACC:	Ethics and Anti-Corruption Commission
KYC:	Know Your Customer
ML:	Money Laundering
TPA:	Terrorism Prevention Act
FAFT:	Financial Action Task Force
CFT:	Combating the Financing of Terrorism
IFF:	Illicit Financial Flows
MNC:	Multinational Corporation
FRC:	Financial Reporting Centre
INCSR:	International Narcotics Control Strategy Report

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DEDICATION

My parents Davies and Salome Araka, who have served as my inspiration and source of support throughout my academic career, are sincerely thanked in my thesis. I also dedicate it to my husband Andrew and my boys Gabriel and Raphael, who inspire me to aim high and accomplish my objectives.

CHAPTER ONE: INTRODUCTION

1.1 Introduction

This chapter examines the problem statement, research aims, research questions, study scope, and relevance while providing background information on the research's subject. The background portion of the report examines significant issues and how they relate to fighting money laundering. The history of forensic accounting services, anti-money laundering measures, and county governments are also covered in this chapter.

1.2 Background of the study

Money laundering refers to the process of channelling the profits of crime via the legal financial system (Hopton, 2020). Laundered money may be used by criminals without being traced, and it is difficult to discern the difference between the two (Gilmour et al., 2017). To transport significant amounts of illicit money between nations, sophisticated criminal enterprises frequently utilize trade-based money laundering, which might include trade mis-invoicing (Naheem, 2017). Launderers are able to conceal the ultimate source of illicit funds by mixing the proceeds of crime with the revenues of legitimate businesses (Iyanda, 2019). Money laundering undermines financial sector stability and puts a substantial cost on the economy, resulting in public trust in the financial system and legal order being eroded (Kathuli, 2018). The risks to forensic security and crime have evolved drastically as a result of advances in information technology, rendering companies more exposed to vulnerabilities and crimes that are unlike anything we have seen before (Alghamdi, 2020). With the advent of forensic accounting, accountants have had access to one or more tools for dealing with the challenges of uncovering instances of money laundering (Tiwari & Debnath, 2017).

Money laundering is a criminal activity that involves disguising the proceeds of illegal activities as legitimate funds. This is typically done by transferring the money through a series of transactions, making it difficult to trace its origin. The use of money laundering can have serious consequences for businesses, including damage to their reputation, legal consequences, and financial loss. The advent of forensic accounting becomes highly important to identify money laundering activities, and for forensic accounting to be so effective, specific skills must be held by forensic accounting professionals (Bhasin, 2015).

These abilities have a significant impact on forensic accountants' ability to clarify and report money laundering.

Money laundering and financial fraud continue to be a problem in Kenya, particularly in the government and commercial sectors (Barasa, 2018). Kenya is East Africa's financial powerhouse, and its banking and financial sectors are becoming more sophisticated (Akamanzi et al., 2016). Kenya is also a pioneer in the field of mobile banking (Akamanzi et al., 2016). Domestic and international criminal activities are both contributors to the prevalence of money laundering and the funding of extremism in both the official and informal sectors (Dawe, 2013). Illegal commerce in drugs and counterfeit goods, illegal logging and charcoal production, and wildlife trafficking are all examples of transnational organized crime (Dawe, 2013). When Kenya was divided into counties in 2013, there has been an increase in instances of money laundering (Wambua & Datche, 2013). Several governors and other government officials have been booted out of office because they used county resources to launder money gained via tenders and other unlawful operations (Lasslett, 2017).

To combat money laundering, many countries have implemented laws and regulations that require businesses to implement anti-money laundering (AML) policies and procedures. These measures are designed to detect and prevent money laundering by identifying suspicious activities and reporting them to the relevant authorities. Businesses that fail to comply with AML regulations can face severe penalties, including fines, imprisonment, and the loss of their license to operate (Jafari Sadeghi et al., 2018). Therefore, it is crucial for companies to take steps to minimize the risk of money laundering and to ensure that they are compliant with applicable laws and regulations. Money laundering is a serious criminal activity that can have severe consequences for businesses. By implementing effective AML policies and procedures, companies can minimize the risk of money laundering and protect themselves from potential legal, financial, and reputational harm.

The internet banking system and airports are not the only places where money may be laundered. Physical cash transfers are common in countries with lax or non-existent border control (Titeca, 2012). Since Mexico and Afghanistan are home to the world's largest narcotics producers and distributors, money launderers in these nations move huge

amounts of money and shipments of drugs over international boundaries (Qureshi, 2016). Drug traffickers and manufacturers in these countries make their money via smuggling drugs to other countries and through money laundering. The majority of commercial banks in Zambia have adhered to the anti-money-laundering measures introduced by the Bank of Zambia in 2004, according to study by Simwayi and Wang (2011). A variety of anti-money laundering rules, including as know-your-customer (KYC) requirements and customer due diligence (CDD) procedures, have been enacted in response to calls to strengthen the ability to prevent the use of financial sectors as conduits for money laundering.

INCSR (2018) underlined the financial institutions' weaknesses. For example, the financial institutions participate in currency transactions associated with international drugs trafficking, including substantial quantities of U.S. cash acquired from unlawful sales in the United States and Kenya. In Kenya, the availability of banks, wire services, and mobile payment and banking systems is expanding. Nevertheless, unregulated networks of hawaladars and other unlicensed remittance techniques enable unreported, cash-based transactions that the government cannot track. Foreign immigrants, particularly refugee populations and Somali inhabitants of ethnic origin, generally utilize the hawala system to send money abroad. Kenya serves as a hub for regional and worldwide drug trafficking. Kenya's closeness to Somalia makes it an appealing place for laundering some gains from piracy, and there is a black market for smuggled and gray market commodities. Transiting goods are exempt from customs charges, however officials agree that many of these commodities are actually marketed in Kenya. In regional hawala networks, the exchange of goods is often used as a counter-valuation (Partnership for African Social and Governance Research, 2018). As reported in their 2015/2016 Annual Report, 24% of complaints and charges were from theft of public funds, 10% from public procurement violations, and 6% from fraudulent acquisition and money laundering (Hope, 2017). The EACC Annual Report 2015/2016 states that of the 78 cases handled, 34 involved the Executive and County Assemblies. In about half of Kenya's 101 incidents, county administrations took action. Money laundering occurs in both the formal financial sector and in the informal sector inside Kenya's counties. There should be less of a need

for anti-money-laundering and forensic investigative procedures if they are combined (Lichuma, 2018).

1.2.1 Proceeds of Crime and Anti-Money Laundering Act

Kenya has built the legal and regulatory framework to meet its requirements in its action plan to resolve the strategic weaknesses that the FATF had noted in February 2010. The FATF has praised Kenya's significant progress in improving its AML/CFT regime (Hayes, 2012). In light of this, the FATF is no longer checking up on Kenya's AML/CFT compliance on a global scale (Kimani, 2018). Terrorist funding, money laundering, and financial fraud continue to pose a threat to Kenya (Mkiwa, 2017). It is East Africa's financial capital and a pioneer in mobile banking. A wide range of illegal activities, both local and international, contribute to money laundering, which happens in both formal and informal sectors (Maina, 2019). There are a variety of unlawful activities that fall under the transnational organized crime umbrella, such as computer fraud and espionage, as well as the illicit sale of narcotics and counterfeit items (Maina, 2019).

Kenya's economy has been held down by rampant corruption. Foreign investors must pay more to do business in a country with a poor legal system and frequent demands for bribes from public officials (Diaby & Sylwester, 2014). Kenya's economy is struggling due to rampant instances of tax evasion and public procurement fraud (Mutangili, 2019). Corruption, active and passive bribery, abuse of office, and bribery of foreign public officials are all crimes under the Anti-Corruption and Economic Crimes Act of 2003, which was strengthened by the Bribery Act of 2016, which focuses on the supply-side of corruption (Zejneli et al., 2014). Paying someone to help you out is now illegal, and public officials have very specific rules on what kinds of gifts they may accept (Mutangili, 2019). As Kenya's public sector institutions are both weak and corrupt, implementing the country's anti-corruption program is a challenge.

Until 2009, anti-money laundering operations in Kenya were headed by the National Taskforce on Anti-Money Laundering and Combating Terrorist Funding (NTF). In 2003, the government issued a gazette notice establishing the NTF, a taskforce comprised of many government ministries, organizations, and departments (FRC, 2017). The Financial Reporting Council (FRC) began business in 2012, after the passage of POCAMLA (POCAMLA). The FRC was established to help in the search for stolen money and the

battle against money laundering. This is accomplished by collecting and analyzing data from licensed financial institutions and sharing findings with law enforcement. For international issues like money laundering and terrorist financing, the Centre also collaborates with and shares data with Financial Intelligence Units (FIUs) from other nations (FRC, 2017).

1.2.2 Background of Forensic accounting services

Investigative techniques such as accounting, auditing, and forensic accounting are used to look into the financial records of a person or a company. An accounting study produced by forensic accounting is suitable for use in legal proceedings (Dubey, 2014). Regarding the effectiveness of forensic accounting in reducing corporate misconduct, several scholars have contrasting opinions. According to Okoye and Gbegi (2013), using forensic accounting to identify and prevent corporate crimes significantly lowers the number of fraud cases that occur in the public sector, which helps in identifying and preventing fraud cases in public sector organizations. Another study found that forensic accounting was not successful in Nigerian firms in curbing these frauds (Okunbor & Obaretin, 2010). Islam, Rahman, and Hossan (2011) demonstrated the value of forensic accounting as a tool for detecting corporate crimes since it seemed to be one of the tactical tools for combating such crimes in their study. In a separate study, Boritz, Kotchetova, and Robinson (2008) looked at forensic accountants and auditors to assess the advantages of working with fraud experts to develop an audit strategy that effectively detects fraud. They learned that this would provide better results than just consulting with them.

In addition, Koh, Arokiasamy, & Suat (2009) emphasised that forensic accounting is performed to enhance knowledge in identifying and minimising accounting frauds. They hold that forensic accounting is used by audit firms to examine a organization's financial statements for fraud. They highlighted the value of forensic accounting operations such as investigative accounting and litigation assistance. In their research, Stoel, Havelka, & Merhout (2012) discussed the growing significance of information technology in accounting, auditing, and data mining for forensic accountants investigating corporate crimes. Because technology is being utilised to commit crimes. In their research, Singleton & Aaron (2010) focused on forensic accounting, fraud auditing, and expert testimony in protecting against corporate crimes. The public's desire for honesty, justice, and openness

has lately boosted the demand for forensic accountants (Ramaswamy, 2011). The author distinguished forensic accountants from auditors and financial accountants. It is apparent from these research that there is an urgent need to use forensic accounting to help identify and mitigate corporate crimes like money laundering in financial institutions that continue to increase every day.

1.2.3 Background of Money laundering prevention

Money laundering is the practice of changing or transferring property, concealing the source of the profits, holding onto or using property that has been obtained illegally, or taking part in or facilitating the flow of money to make the proceeds seem legitimate (Korejo, Rajamanickam, & Said, 2021). For criminal organizations to effectively use money earned unlawfully, money laundering is necessary. An old crime has taken on a new twist because to the internet (Cassara, 2015). It is becoming more difficult to identify illicit financial operations due to the proliferation of online banks, anonymous internet payment methods, and P2P transfers through mobile devices (Wang, & Wang, 2021). Moreover, the use of proxy servers and anonymization software makes it practically hard to detect the third aspect of money laundering, integration; money may be moved or withdrawn with little to no trace of an IP address.

Moreover, money may be laundered via online auctions and sales, government contracts, gambling websites, and online gaming platforms where unaccounted funds are transformed to game currency before being converted back to clean money that is genuine, useable, and untraceable (Darbar, 2019). Money laundering's newest frontier is cryptocurrencies like Bitcoin. While not completely anonymous, they are increasingly being utilized in extortion schemes, the drug trade, and other illicit activities because they provide more anonymity than more traditional forms of currency (Yan, 2021). The International Monetary Fund (IMF) estimates that between 2 and 5% of the world's gross domestic product is made up of money laundering (ML) (GDP). It is anticipated that the amount of illicit money passing via money-laundering channels would rise by 2.7 percent annually (Yepes, Pedroni & Hu, 2015). Based on these figures and statistics from 1996, money laundering may have cost anywhere between USD 590 billion and USD 1.5 trillion. This amount is approximately equivalent to the whole output of a country with a GDP the size of Spain. Yet, it must be acknowledged that it is generally difficult to provide

an exact estimate of the amount of money. In their various fields of expertise, a number of national and international organizations have attempted to quantify the components of organized crime and money laundering. Their conclusions are often made public in public statements (Ekwueme, 2021).

The Financial Transactions and Reports Analysis Center (FinTRACA) in Afghanistan was established as a Financial Intelligence Unit (FIU) after the Anti Money Laundering and Proceeds of Crime Legislation was approved by decree in late 2004. (Hussain, & Safi, 2014). FinTRACA collects and examines a variety of data to fulfill its objectives. Among these sources are organizations with a legal obligation to inform FinTRACA of suspicious behavior and reports of cash transactions exceeding a regulatory threshold amount (Hussain, & Safi, 2014). Similar to the bulk of Western countries, Australia has enacted a number of anti-money laundering measures. The Australian government's financial intelligence agency, known as AUSTRAC, is tasked with stopping the funding of terrorism and money laundering. It calls for all Australian service providers to report any suspicious cash or other transaction activity as well as further particular details (Tan & Nasu, 2016). Schneider (2020) asserts that the Proceeds of Crime (Money Laundering and Terrorist Financing Act) in Canada imposes reporting and record-keeping obligations on casinos.

According to Walters et al. (2011), unlike some other countries, UK money laundering offences are not restricted to the proceeds of severe crimes, nor are there any monetary limitations. Financial transactions do not need a money laundering plan or purpose to be considered a money laundering offence under UK law. Idris (2019) described the money laundering as organised crime in Jordan. On the other hand, the Audit Bureau Annual Report indicated that the breaches for the public money were approximately 2.15JD millions (Accounting Bureau, 2019). (Accounting Bureau, 2019). These breaches documented deemed opportunities for the government to expand its cooperation to improve the forensic accounting systems in Jordan. According to Lannegren & Ito (2017), South Africa's once-powerful leader Jacob Zuma was compelled to quit as president due to corruption charges for which he is now on trial. It requires well-drafted anti-money laundering legislation that are rigorously implemented, together with strong restrictions on the private sector, to stop senior officials from laundering corruption profits and so

bring grand corruption on the continent under control (Hatchard, 2020). Kenya is susceptible to money laundering and terrorist funding via its official and informal routes, including cybercrime, corruption, wildlife trafficking, and smuggling of illicit narcotics, counterfeits, illegal wood, and charcoal trade (Kashyap, 2021).

1.2.4 Background of County Governments

Ten years ago, Kenyans made the decision to decentralize government, ushering in a new era of leadership with 47 governors and their staff taking administration of newly-formed counties. County governments signed a power and revenue-sharing agreement with the national government, but they have encountered political, fiscal, and administrative hurdles in delivering services to Kenyans (Manyala, 2021). As county governments were new entities, they lacked the skills, knowledge, and resources to adequately deliver the devolution dividend of shared prosperity, enhanced delivery of essential services, and better management of public resources (Ngaruiya, 2019). With the Kenya Accountable Devolution Program (KADP) and the Kenya Devolution Support Program, the World Bank emphasized the establishment of national and county institutions. Devolution is one of the three pillars of the Kenya Country Partnership Strategy of the World Bank (KDSP). KADP is a multi-donor trust fund operated by the World Bank and sponsored by the Danish, European Union, Finnish, Swedish, British, and American governments. KADP has generated funding, given technical support, and forged partnerships in order to promote initiatives aimed at strengthening institutions, enhancing service delivery, and expanding public engagement in government (Ngigi & Busolo, 2019).

The Kenyan government has made significant strides combating money laundering and terrorism financing (Levi, Halliday & Reuter, 2014). The implementation of the 2009 Crime and Money Laundering Act and the 2012 Terrorism Prevention Act (TPA) is one of them (Sainah, 2015). Moreover, an asset recovery agency was formed to freeze and take assets acquired via criminal activity and money laundering (Sainah, 2015). Kenya implemented the e-register as registrar of businesses in October 2020, mandating that all firms declare their ultimate beneficiaries. The objective is to reveal the owner of nominees, trusts, and shell companies. Due to criminal secrecy, corrupt law enforcement officers who work with criminals, and compliance and money-laundering authorities in

financial institutions, it has been hard to collect credible statistics on the amount of money laundered in the country despite these efforts (Turner, 2011).

In 2017, the EACC prosecuted the governor of Migori county with money laundering in relation to suspected unlawful financial transactions. Instead of being delivered to the firms that had supplied the goods and services, the majority of the monies were illegally moved to the governor's family (Engefu et al., 2021). According to the bidders' blank bid form, the Isiolo county government improperly awarded a contract to a bidder who did not meet the minimum legislative requirements. According to claims, the Isiolo County government may launder money via procurement payment methods (Mkutu & Mdee, 2020). As the commission investigated the Homebay County administration in 2017 after allegations of money laundering arose, the EACC investigated accusations of abuse of power by county payroll officials (Otieno, 2020). As a consequence of ghost employment and labor misclassifications, workers were reportedly paid multiple and irregular paychecks into different bank accounts. It was determined that payroll officials in the Human Resource Department and accountants collaborated with county employees to provide them with irregular and repeated salary payments, which they despised (Riyadi et al., 2020). According to EACC CEO Twalib Mbarak, the officials conspired to ensure that they earned several monthly salaries and used associated companies to pilfer public funds (Okiri et al., 2019). The committee examined the Garisa County Government in 2020 for allegedly embezzling over 233 million Kenyan shillings from the Kenya Urban Assistance Program of the World Bank.

Due to weak internal control procedures, the crucial role of counties in detecting money laundering has reduced. Due to inadequate money laundering detection rates, the absence of internal controls or forensic accounting services and their ineffectiveness stimulate the occurrence of financial crimes (Naheem, 2017). Effective internal controls and the assistance of a forensic accountant can identify, analyze, and manage risk by developing a dependable fraud detection system. Hence, internal control systems have a positive impact on the growth, profitability, and long-term survival of any organization (Kabue, 2015). In order for county governments in Kenya to increase growth, profitability, and sustainability while minimizing the risk of loss or failure in the course of business, effective internal control systems are necessary.

1.3 Statement of the problem

Kenya's thriving economy owes much to the services provided by the country's county administrations. Devolved units were created with the intention of bringing services to communities that previously lacked them. Even though many county governments in Kenya are working hard to achieve this objective, money laundering and other financial malpractices have been the primary setbacks since since several of these governments were first founded. When Ebere and Ibanichuka (2016) looked into the relationship between money laundering and forensic accounting expertise in Nigerian banks, they found that those involved in forensic accounting practise have a solid accounting background and sufficient forensic accounting skills, and that there is a strong correlation between accounting expertise and all aspects of money laundering techniques.

Forensic accounting methods for identifying fraud at both the national and international levels have been the subject of much research. Forensic accounting, for instance, is used to significantly minimize the amount of dishonesty in the banking sector (Suleiman, Abba, & Yahaya, 2018). Bassey's (2018) study found that the implementation of forensic accounting practices like fraud detection and prevention, risk assessment, compliance monitoring, investigative accounting, and asset tracking in microfinance institutions in Cross River State, Nigeria, helped to reduce financial crimes. Ng'ang'a (2015) looked at how forensic accounting services affect deception deterrence in the insurance industry, and they helped. Investigative tactics used by forensic auditors may help reduce the likelihood of fraud, as investigated by Opiyo (2017), who looked into the impact of these services in the battle against corruption in Kenyan institutions.

The aforementioned information suggests that some of the most frequent routes utilized by IFF generators to launder money in County Governments include trade mispricing, payments between parent corporations and their subsidiaries, and profit-shifting strategies meant to hide profits. Due to a lack of research and data, commonly used estimates are inaccurate and fail to account for many forms of IFFs that are inherently covert, such as the money made via bribery, corruption, and the trafficking of drugs, people, and weapons. Since 2011, IFF-related losses in Kenya have steadily risen. In 2017, Kenya lost KES 240 billion due to IFFs, which is up from KES 160 billion in 2011. (Reuters, 2017).

It is clear that forensic accounting is crucial to stopping and identifying money laundering operations in Kenyan county administrations. A thorough theoretical framework that explains the connection between forensic accounting and the prevention of money laundering in county governments, however, is lacking. Insufficient research has been done on the function of forensic accounting in preventing money laundering in underdeveloped nations like Kenya as well as the variables that influence money laundering activities in county administrations. It is also clear that there aren't many studies that have looked at the efficacy of forensic accounting in stopping money laundering in county governments using qualitative or mixed-method study methodologies. Additionally, there is a lack of standardised metrics for evaluating the efficiency of forensic accounting in identifying and preventing money laundering activities as well as inadequate data on the usage of forensic accounting techniques and technologies in county governments. Finally, there is insufficient financing for forensic accounting operations, inadequate chances for forensic accountants to enhance their capacities, and little cooperation between forensic accountants and other stakeholders in the effort to combat money laundering in county governments. Addressing these knowledge gaps can contribute to a better understanding of the role of forensic accounting in preventing and detecting money laundering in county governments of Kenya. It can also inform policy and practice in this area, leading to more effective anti-money laundering measures. Therefore, the researcher decided to investigate effectiveness of forensic accounting practices in prevention of money laundering in county governments of Kenya.

1.4 Research objectives

1.4.1 General objective

The general objective of the study was to establish the effectiveness of forensic accounting practices in prevention of money laundering in County governments of Kenya.

1.4.2 Specific objectives

1. To determine how forensic accounting practices, prevent money laundering in county governments.
2. To assess how money laundering management technologies affect county government money laundering prevention.

3. To determine how forensic accounting skills, affect county government money laundering prevention.

4. To determine how knowledge affects forensic accounting and money laundering prevention in county governments.

5. To assess how strong internal controls, affect money laundering management tools and county government money laundering prevention.

1.5 Research questions

1. What is the extent to which implementation of forensic accounting practices influences the prevention of money laundering in the County governments?

2. What is the extent to which money laundering management tools influences the prevention of money laundering in the County governments?

3. How does forensic accounting affect county government money laundering prevention?

4. How does knowledge affect forensic accounting and money laundering prevention in county governments?

5. How do strong internal controls affect money laundering management tools and county government money laundering prevention?

1.6 Scope of the study

The purpose of this research was to evaluate the efficacy of forensic accounting in halting monetary corruption among Kenya's county administrations. The research focused on the potential role of forensic accounting in thwarting money laundering by revealing such actions inside government and protecting local governments from losing tax dollars and property to convicted felons. When counties were first organized, they had to follow federal guidelines for policymaking. Yet, they have also served as role models for illegal activity that has led to the laundering of funds in the midst of all these requests. If these rules were strictly enforced, money laundering activities inside county government agencies would decrease. As forensic accounting knowledge is essential for county workers, this research investigated how much counties in Kenya may benefit from having forensic accountants on staff.

1.7 Significance of the study

Information on the study's contributions to academia, policymakers, local governments, and the federal government are provided below. An outline of the work's significance and prospective advantages are included here as well.

1.7.1 Policy makers and finance managers

In order to combat money laundering in Kenya, this study is helpful to policymakers and other authorities in the country because it provided them with information to help them create anti-money laundering policies, make sound decisions about the legal and regulatory framework, and allocate resources to the appropriate agencies. The study's results will also help corporate finance departments prepare for the probable repercussions of financial crimes by taking measures to prevent the manipulation of financial statements and reports. In addition, businesses might benefit from employing trained forensic specialists via optimal forensic auditing processes in the fight against financial crimes.

The findings of the research may help officials attract new investors while maintaining the loyalty of current ones. Policymakers utilized the study's results to educate investors on the need of reducing the impact of financial crime and the steps taken to do so. This will provide them with the knowledge necessary to negotiate with potential investors in the state's enterprises. This is due to the fact that restrictions, including the use of forensic auditing services, have made it so that investors are more interested in putting their money into businesses with a lower incidence of fraudulent activity.

1.7.2 Practitioners

Moreover, the analysis will help County government administration identify and address the most vulnerable money-laundering entry points. The study's findings, interpretations, and suggestions will help county governments better comprehend the role of forensic accounting in the detection and prevention of money laundering and financial crimes. This would allow them to better prevent money laundering in their respective countries by making use of forensic accounting services. It might also help lessen the need for complete public disclosure of all county government activities.

The investigation's findings will also benefit people living in other counties by enhancing their knowledge of how to effectively communicate public support, something that has been hindered by rampant money laundering and the resulting poverty. The national

government, in its role as regulator, would be familiar with forensic accounting and its application to criminal cases. That's because it might take years for a money-laundering case to be resolved in court. Investment in the nation, and hence growth for the underserved population, is contingent on its ability to prevent and manage money laundering. This occurred because all dealings were recorded and audited.

1.7.3 Body of knowledge

The research will benefit academia by helping professors understand forensic accounting and its use in the fight against money laundering. Students who are considering a career in forensic accounting can profit from this article since it explains the fundamental competencies of this field. Since it provides secondary data, this study will be useful to future researchers in determining what kinds of studies they should do. This would help push forensic accounting and anti-money laundering studies forward with hard data.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

The conceptual framework, as well as reviews of the relevant theoretical and empirical literature, are presented in this section. The empirical literature discusses the findings of actual empirical investigations about the link between forensic accounting and the prevention of money laundering in Kenya's counties, while the theoretical literature discusses the underlying theories of the study. As a whole, the conceptual framework is a graphical representation of the hypothesized relationships between the explanatory factors and the analyzed outcomes.

2.2 Theoretical review

The understanding of the role of forensic accountants in preventing county-level instances of money laundering in Kenya rests on a wide variety of theoretical frameworks and empirical models. Specifically, the economic-classical, deterrence, and anomie theories are all worth considering in light of the study's findings. Economic-Classical Theory is more concerned with the company as a whole than with its employees as individuals. As it is an accounting model, it is applicable to our study. It stresses the use of hindsight in identifying and fixing issues. In order to build a unified and streamlined system, it is believed that all authority and control should rest solely with the central government. The deterrence theory of punishment argues that criminal punishment is ethically justifiable because it helps reduce criminal activity. The deterrence theory is often linked to the concept of severe, disproportionate punishment due to the fact that fear of external punishment is a main motivation in crime deterrence. If those who would be the intended targets of money laundering are too scared to do so, then the crime did not take place. According to anomie theory, the division of labor is gradually replacing older social structural principles based on the homogeneity of a society's members and their lifestyles. In this context, the division of labor is more than just a pragmatic need; it also serves as a metaphor for the fundamental social values that make social cohesion possible. Many in many communities have become too self-absorbed to stop taking what they need for themselves.

2.2.1 Economic classical theory

The development of classical economic theory coincided with the emergence of western capitalism and the Industrial Revolution. It was classical economists who made the first significant attempts to analyze and explain the inner workings of capitalism. In the early works of classical economics, the concepts of value, price, supply, demand, and distribution were formalized (Sandmo, 2015). According to Adam Smith's classical economic theory, there are two main influences on people. The concept of maximizing one's own utility is a cornerstone of human conduct, and it heavily weighs in when making decisions (Commons, 2017). The same line of thinking may be used to illegal acts committed for the express aim of amassing personal fortune. But, when it comes to economic undertakings, supply and demand concepts have a major bearing on one's own utility (Raweh, Erbao & Shihadeh, 2017). Nothing, not even a nation, can change its position in Smith's classical cosmos. As the goal is self-preservation, the person is unaware of how big of an effect he has on the common good. When individuals or businesses are led in an unanticipated path by an unseen force, the government has a responsibility to protect its citizens from acts of violence and injustice (Raweh et al., 2017). Smith advocated for a system of natural liberty that was simple and evident to everyone. In a society like this, everyone is free to pursue their own goals so long as they don't violate the rights of others, and they may use their resources to compete with others if they so want (Morales Meoqui, 2014). Humans suffer when ML is used to launder stolen cash. These notions have no practical use outside of the law. Since economic law and its application vary from nation to country, AML restrictions do not limit competition (Kholeif, AbdelKader, & Sherer, 2007).

Keynes believed that full employment equilibrium was impossible to achieve. He may be able to relax into a healthy state of underemployment. Keynes thought it was a one in a million chance. Keynes, on the other hand, saw greater potential in an underemployment equilibrium (Campagnolo, 2012). According to Say's Law, the supply always creates its own demand, hence there is never overproduction or imbalance in the economy. When supply exceeds demand, Keynes said, the economy does not automatically fix itself, and this may cause economic instability (Campagnolo, 2012). He then went on to point out the problem with Say's Law, stating that aggregate demand can be insufficient since not

all of the money produced by the production agents has to be spent on the commodities they make. Some major figures in classical economics include David Ricardo, Thomas Malthus, Anne Robert Jacques Turgot, John Stuart Mill, Jean-Baptiste Say, and Eugen Böhm von Bawerk. John R. Commons pointed out the three flaws in the classical theory of value—its elimination of scarcity, ownership, and money and proposed alternative concepts and theories to address them.

The classic economic theories, such as Adam Smith's Wealth of Nations and David Ricardo's Theory of Comparative Advantage, are not directly relevant to the effectiveness of forensic accounting in preventing money laundering in county governments of Kenya. These theories are primarily concerned with the functioning of markets and the allocation of resources, whereas forensic accounting is a specialized field of accounting that focuses on detecting and preventing financial fraud and misconduct (Afriyie et al., 2022). However, an understanding of these economic theories can indirectly inform the effectiveness of forensic accounting in several ways. For example, Smith's theory of the invisible hand suggests that markets will naturally self-regulate and achieve efficiency, but this assumes that all market participants act in good faith and without engaging in fraud or illegal activities like money laundering. By contrast, forensic accounting recognizes that fraud and misconduct are a pervasive problem in financial markets and seeks to proactively identify and prevent these activities through careful analysis and investigation.

Similarly, Ricardo's theory of comparative advantage suggests that countries should specialize in the production of goods and services where they have a comparative advantage, but this assumes that countries are operating in a level playing field without corruption or other distortions. In reality, corruption and money laundering can distort markets and undermine comparative advantage, making it more difficult for legitimate businesses to compete. Therefore, while classic economic theories may not have direct relevance to the effectiveness of forensic accounting in preventing money laundering in county governments of Kenya, an understanding of these theories can provide important context for the challenges faced by forensic accountants in a corrupt environment, and the importance of their work in promoting transparency and accountability in financial markets.

2.2.2 Deterrence Theory

It was in the 18th century when two great thinkers (Bentham, 1948; Locke, 1793) (Cesare, 1963). They proved that individuals are rational and self-interested while looking for a stress-free lifestyle (Paternoster, 2010; Tombs & Whyte, 2013). It was first employed in the field of criminology to manage offending actions (Higgins, Wilson & Fell, 2005). Unfortunately, dishonesty has been institutionalized in criminal behavior over time. This theory proposes that the mere possibility of being caught and punished might serve as a warning message to the money launderer that his or her actions are being monitored and that serious consequences await those who are caught (Saxena, 2021).

Deterrence theory may be used to develop anti-money laundering laws, as shown by the research of Salehi & Imeny (2019) and Javaid & Arshed (2021). In order to better spot possible threats, the study indicated that money laundering management rules may be used to oppose workers' money laundering actions. Nevertheless, as Turner (2011) pointed out, it may be difficult to assess whether money laundering deterrent measures have been successful in minimizing money laundering since monitoring employees' actions can be an expensive and time-consuming endeavor. Workers may become more aware of the ramifications of their behaviour if money launderers are punished, which might lead to a drop in money laundering operations (Boles, 2015). The deterrent strategy, as mentioned by Boles (2015), may be used to foresee employee behavior in a number of contexts, since actions can facilitate or impede anti-money laundering efforts. Failure to adhere to financial management regulations may lead to money laundering at most businesses.

If employees are harshly penalised for fraudulent behavior, as the deterrence theory suggests they should be, this might be helpful for controlling money laundering (Akomea-Frimpong, Andoh, Akomea-Frimpong & Dwomoh-Okudzeto, 2019). According to Burke (2017), the procedures used to prevent money laundering give people a chance to think about the consequences of their acts before they're taken to court. Yet, because of the difficulties in evaluating and monitoring money laundering deterrent tactics, it is difficult to know whether or not they are helpful in preventing money laundering (Gilmour, 2016). But, it may be difficult and costly to keep tabs on employees, even with the help of forensic accountants. Forensic accountants' continual gaze on the job has been shown to have a demoralizing effect (D'Arcy et al., 2009) on employees who realize their every move is

being watched. Notwithstanding the challenges of keeping tabs on employee behavior, many companies have turned to deterrence theory as a means of detecting and preventing fraud (Keesoony, 2016). This is mainly due to the fact that the methods of controlling money laundering used by county government organizations are complex and significantly diverse from one another. Deterrence theory is still seen as the best option for combating financial crime.

Opponents of the deterrence hypothesis point to high recidivism rates as proof that it doesn't work. Recidivism is defined as a return to criminal behavior. Repeat offenders are more common among those who have gone through the criminal justice system (Bushway, Brame & Paternoster, 2013). Opponents of rational choice theory argue that it collapses under close examination. According to them, acts done out of emotion or while under the influence of drugs or alcohol cannot be included into a rational cost-benefit analysis.

Since money laundering cannot occur without the involvement of a third party, such as a self-interested employee or other external player, the theory of money laundering deterrence was useful in this study. Using the Deterrence Theory, we were able to zero in on potential money-laundering scenarios, at which point we could formulate effective protocols for eliminating the myriad of covert methods through which money laundering thrives inside businesses. While deterring money laundering is just a stopgap measure, it may help eliminate the need for such restrictions in the future. The distinction between detection and deterrence is one of the trickiest parts of money laundering management. To evaluate whether money laundering occurred, it is necessary to look at past transactions, which is the main difference. For its part, deterrence theory provides the theoretical underpinnings for efforts to reduce the likelihood of money laundering occurring in the future. So, deterrence theory is vital in the battle against money laundering and will remain an essential component in the war against antisocial behavior. The hypothesis was well-suited to the study at hand, since it was already obvious that proper implementation of money laundering control technology had the potential to drastically cut down on the practice. Similarly, forensic accounting has not emerged as a key component in the County Government of Kenya's money laundering control, therefore Deterrence Theory might be used as a cornerstone for implementing money laundering management methods.

2.2.3 Anomie Theory

Durkheim Emile in 1897, put out his idea of "anomie." The need for self-government on the part of Emile Durkheim motivated him to develop several strategies for controlling antisocial behavior (Simmler, Plassard, Schär, & Schur, 2017). According to Emile's Anomie theory, financial crimes like fraud, money laundering, and others occur when scarce resources are not enough to satisfy everyone's needs. Dang (2012) argues that limited access to resources makes the gap between the rich and the poor even wider. In the context of financial fraud, Emile made an effort to deal with the issue of people's need for fictitious rewards as a justification for dishonest behavior. He opined that the lack of synergy between human wants and available means led to money laundering. Gallant (2005) meticulously elaborated the concept of money laundering by showing how it contributed to a decline in society's morals.

According to Gallant, anomie is the social manifestation of unhappiness brought on by a lack of fair and universal options, which may lead to greed in an effort to control scarce resources (Farley & Flota, 2012). At the point that societal needs and means of attaining wealth begin to differ, inequality and apathy emerge (Messner & Rosenfeld, 2017). Deviant behavior driven by greed emerges as a direct outcome of the deterioration of social responsibility for the management of public resources brought on by the anomic state in which society finds itself (Koh, 2010). Because of unequal socioeconomic conditions, social equality will always remain a theoretical ideal, applicable only in theory but never in practice. Most people in the workforce, regardless of their job description or salary, believe that financial success is measured only by the amount of money they have accumulated (Bernburg, 2019). The concept of "success" was designed to be open to a wide range of interpretations, depending on the worldview of the individual worker. Kozlova (2015) claims that many people who engage in money laundering do so because they believe that high earnings, high status jobs, flashy cars, and expensive homes are the surest ways to achieve happiness. Discord in society breeds money laundering because those with less means feel an unreasonable need to amass fortune via illegal means (Bernburg, 2019a).

Workers respond and adapt to anomic states in four ways: adopting money launderers' and fraudsters' norms, creating a habit of money laundering, breaching the organization's rules

and regulations, and acquiring a habit of money laundering (Ojolo, 2017). According to Farley and Flota (2012), straying from the status quo may lead down a path of corruption and money laundering, undermining stewardship and accountability. Behavior modification and the emergence of new, odd habits are the most common warning signs of a shady pattern of behavior. Because of the gap between what people want and what they think is possible, economic pressure and money laundering activities might occur. Much of the wealth gap and extreme poverty that characterize the twenty-first century are the root causes of money laundering (Bernburg, 2019). That's why it's possible to see corruption and money laundering as the fallout of a disconnect between aspiration and achievement when it comes to financial success (Kozlova 2015). Because of this, the study's primary objective was to investigate forensic accounting as a shield against economic uncertainty. A number of high-profile figures in the public sector have been implicated in illegal money laundering schemes that use their expertise and connections (Berman, Couttenier, Rohner & Thoenig, 2017). The subject of how County Governments might use steps to counteract anomic pressure remains open. The fundamental motivation for the development of the concept of anomie was to aid businesses in recognizing the factors that lead to money laundering, with the eventual goal of implementing measures to combat the problem (Kamau & Mwithi, 2015).

The study's authors pondered how businesses might counteract the negative connotation of anomie brought forth by a focus on material gain (Shoemaker, 2018). Dang (2012) looked into this problem by analyzing the various inclinations shown by government employees inside organizations (Shoemaker, 2018). Employees often make choices in line with employment requirements, and these choices may run afoul of legal standards yet still be seen as acceptable. The managers of these companies, on the other hand, may as well be in denial, as some of their decisions might make the risk of money laundering much greater. Whether at the national or regional level, each government sets out regulations outlining what constitutes appropriate behavior. However, in a culture where everything seems normal, people may adopt perceived public service ideals that are inconsistent with the expectation of good governance and participate in money laundering (Glebovskiy, 2019). This can lead to a state of normlessness or anomie, whereby no one knows what to do to prevent money laundering.

The anomie theory has been criticized for focusing too much on the importance of social status in explaining criminal behavior. The anomie theory predicts that low-income Americans would be the ones most affected by the condition. Our society's lowest strata are unable to realize their dreams because they lack the means to do so. Yet, the anomie theory does not provide a satisfactory explanation for any kind of crime other than those committed on the street or in the neighborhood. Not to mention "white collar" crimes, as the middle and upper classes here call them.

While the majority of county government employees in this study believed that becoming wealthy via money laundering and other fraudulent actions was commonplace in public organizations, the anomie hypothesis proved useful. As a result of apathy, some employees believe their take-home pay is inadequate to cover their living expenses, leading them to resort to illegal means like money laundering and fraud to make up the difference. As anomie results from the government's incapacity to manage money laundering and the glorification of money laundering as a culture in the public sector, it is helpful to include forensic accounting as a remedy for anomie, as Durkheim suggested. Using forensic accounting techniques would alleviate anomic pressure by alerting workers that their actions are being scrutinized.

2.3 Empirical review

This section examined prior research studies on the forensic accounting profession and money laundering prevention. It provides a short and succinct but thorough summary of the literature with the goal of establishing connections between research variables. The study began by reviewing prior research studies that had proven a link between forensic accounting and money laundering prevention in various firms. Second, it created a link between forensic accounting techniques and the prevention of money laundering. Finally, a link was established between money laundering management tools and the dependent variable. Finally, the study's literature found a link between forensic accounting abilities and awareness and money laundering prevention. The investigation was guided by an empirical literature review, which revealed a clear link between the independent and dependent variables.

2.3.1 Forensic accounting practices and money laundering prevention

Some nations have enacted anti-money laundering legislation and developed financial intelligence units to address the issue as the number of reported cases of financial fraud connected to money laundering rises. Each of Zambia, Zimbabwe, and Malawi has its own financial intelligence unit tasked with preventing money laundering (Naheem, 2018). Malaysia created the FIU to fight money laundering and ensure that personnel responsible for preventing money laundering inside financial institutions have access to the necessary tools, such as forensic accounting training (Probowo, 2016). The demand for bank and financial institution audits has increased, and Jordan has enacted anti-money laundering legislation and trained bank and financial institution employees on how to combat money laundering. Professional accountants and business analysts are regarded as the backbone of law enforcement in the United Kingdom.

In order to anticipate anti-money-laundering and counter-terrorism financing rules in Indonesia, the PPATK was established as a financial intelligence agency. The Indonesian Central Bank and PPATK will provide regular anti-money laundering education to stakeholders. Identifying money laundering and terrorist funding falls into three separate areas. There are three phases to the unlawful transfer of funds: placement, layering, and integration (the final stage). Placement is the first stage, in which illegal funds are integrated into a financial system; layering is the second stage, in which illegal funds are transformed through a series of financial transactions to resemble legitimate financial transactions; and integration is the final stage, in which illegal funds are transferred from one financial system to another (Alasmari, 2012).

Recent study demonstrates the efficacy of forensic accounting in discovering monetary wrongdoing, allowing it to be utilized to prevent and minimize fraud. In varied countries, including the United Kingdom, Canada, Germany, and the United States, forensic accounting has been utilized to detect and minimize fraud. Due to the comparable public perceptions of forensic accounting and auditing, a number of studies have distinguished between the two. Yet, forensic accounting is the methodical collection of financial data in order to evaluate and comprehend complicated financial problems and respond to complaints coming from criminal investigations, civil lawsuits, and business inquiries

(Sullivan & Smith, 2012). Forensic accounting uses professional scepticism and analytical skill to evaluate and determine the true purpose of transactions, whereas audits focus on whether financial statements are presented with reasonable assurance of no serious fabrication (Imoniana & Murcia, 2016). Yet, forensic accounting investigates unusual occurrences and calculates the resulting impact on a company so that interested parties may make well-informed decisions (Kushniroff, 2012). Unlike auditing, which focuses on preventing misstatements, forensic accounting analyses instances of intentional misstatement.

2.3.2 ML management tools and money laundering prevention

Research by Imeny et al. (2021) sought to determine what auditors and courts in Iran expected of audits in terms of their ability to detect and report instances of money laundering. Respondents' opinions on anti-money-laundering (AML) reporting standards were gathered via a poll conducted by auditors. They were also filled out by judges in Iran who decided to take part in the study since they deal with money laundering matters. Anti-money-laundering reporting rules are a source of major disagreement between judges and auditors. When corporate structures, charities, and trusts were used in which the genuine owners, payers, and payees of money could not be identified, auditors' own understandings of their investigation obligations were at odds with FATF requirements. This void posed a serious risk of funding terrorism.

Amahalu (2017) investigated the potential of forensic accounting in the deposit money institutions in Anambra State for the detection of financial crimes. The study made use of a questionnaire. There were 55 executives overall, and 35 of them were chosen using the Taro Yamane method from a pool of 5 senior executives from 11 different commercial banks. Three hypotheses were developed throughout the course of the inquiry and put to the test. We utilized a t-test to analyze the three hypotheses. Studies suggest that forensic accounting may be used to assist prevent fraud and other financial crimes. Based on the findings, the researchers suggest: Some standard methodology and procedures should guide forensic accounting assignments and serve as a reference for practice reviews, particularly in the event of disagreement; some standard methodology and procedures should guide forensic accounting assignments and serve as a reference for practice reviews, particularly in the event of disagreement.

2.3.3 Forensic accounting skills & Awareness of forensic accounting practices and ML prevention

To determine the efficacy of forensic accounting in detecting and avoiding fraud, Eliezer & Emmanuel (2015) conducted research in Nigeria. They saw an increase in instances of financial fraud as a direct result of statutory audits' incapacity to identify and prevent fraudulent behavior, which in turn increased demand for forensic accountants' expertise. Through their work, they demonstrated how forensic accountants may help find a solution to the issue at hand. This research looked at the theoretical underpinnings of forensic accountants' roles in preventing and detecting fraud, including how they differ from traditional accountants, what makes a forensic accountant unique, and what qualities they should possess. It was found that using their services will make it easier for audit committee members to perform their oversight responsibilities by increasing confidence in internal audit reports. There are a number of suggestions made, such as the government reducing the cost of forensic accountants and treating all defendants fairly and equitably. Fraudulent financial accounts were analyzed by Odunayo (2014) in Nigeria. It was brought to light that publicly traded firms in Nigeria might be engaging in fake financial reporting. Findings suggest a connection between financial reporting, fraud, and company size. It has come to light, thanks to management scrutiny, that auditors are not completely capable of carrying out their responsibilities on their own. In 2016, Okafor and Agbiogwu analyzed how forensic accounting influenced the handling of bank fraud in Nigeria. The purpose of this research was to examine how forensic accounting expertise may improve bank fraud management in Nigeria. According to research on forensic accounting and fraud management conducted in Nigeria by Ehioghiren and Atu (2016), a forensic accountant's enhanced skillset is an asset in the course of his work. All of the research's findings came from a review of original data sets. According to the results, forensic accounting has a major effect on preventing and detecting fraud, and its practitioners' roles differ significantly from those of traditional, outwardly focused auditors.

Accounting professors' opinions on the value of include forensic accounting in audits were studied by Okaro and Okoye (2011). Researching forensic accounting methods and identifying the skills needed by forensic accountants to spot fraudulent activity was the focus of this research. For this study, we opted for a survey-based methodology. The

results of the research show that audit expectations in Nigeria differ from reality, and that most respondents believe adding forensic accounting to auditing services would raise auditing prices. Ghosh and Banerjee (2011) categorized the skillset of a forensic accountant into three levels: base, intermediate, and advanced. Accounting knowledge makes up a large portion of the ground floor.

Audits, internal controls, risk assessment, and fraud detection all fall within the purview of the intermediate layer. Executive-level positions need an in-depth understanding of the law and the ability to articulate complex ideas clearly. Their research suggests that forensic accountants need expertise in a wide range of fields, including but not limited to accounting, law, auditing, criminology, IT, and communication. A forensic accountant needs skills in investigation, research, law, mathematics, finance, auditing, and accounting, as well as the perspective of a law enforcement professional (Hopwood, Hopwood, Leiner & Young, 2012). So, a forensic accountant has to be highly analytical, have strong critical-thinking abilities, and be well-versed in areas like organizational behavior and applied psychology.

To assess how forensic accounting expertise influences the positioning, stacking, and integrating of money laundering techniques, Ebere & Eal (2016) looked at the state of the practice in Nigerian institutions. The results demonstrate that forensic accountants possess both the necessary certifications and the requisite capabilities, and that accounting knowledge is strongly connected to all facets of money laundering techniques. Based on the results, it is suggested that financial institutions institute regulations guaranteeing the use of forensic accountants to oversee accounting departments.

2.4 Summary of the Literature and Research Gap(s)

Table 2.4: Summary of the literature and research gaps

Source (Authors)	Title of the article	Findings	Gaps	Type of Gaps	How the current study will fill the gaps
Ebere & Eal (2016)	Money Laundering and Forensic Accounting Skills in Nigerian Banks	The findings show that people practising forensic accounting have sufficient accounting credentials and forensic accounting abilities, and that accounting skills are significantly linked with all aspects of money laundering methods. As a consequence of the findings, it is recommended that banks adopt policies to ensure the employment of forensic accountants to supervise accounting divisions. According to the study, forensic accounting abilities are related to placement, layering, and integration, all of which are components of corporate money laundering offences. This meant that forensic accounting abilities would help to prevent money laundering.	The study did not establish how having the forensic accounting skills will mitigate and prevent money laundering.	Conceptual	The current study will establish how the forensic accounting skills will mitigate and prevent money laundering practices in the county governments.
Amahalu (2017)	Determinants of Audit Quality: Evidence from Deposit Money Banks Listed on	Secondary data was gathered from fact books, yearly reports, and the accounts of the banks under investigation for this study. With the help of E-view 9.0, the relevant data were statistically	The study utilized secondary data to establish its findings. The study focused	Methodological	The study will focus on forensic accounting prevention in preventing money laundering in

Source (Authors)	Title of the article	Findings	Gaps	Type of Gaps	How the current study will fill the gaps
	Nigeria Stock Exchange	analyzed using Pearson coefficient of correlation, Ordinary Least Square (OLS), and Granger causality test. The findings of this study demonstrated that audit fees, audit tenure, audit firm size, and audit quality all had a positive and statistically significant association. At the 5% level of significance, it was also experimentally established that audit fees, audit tenure, and audit firm size had a statistically significant link with audit quality of banks listed on the Nigerian Stock Exchange floor.	on the determinants of audit quality.		Kenya based county governments.
Imeny, Norton, Moradi, & Salehi (2021)	The anti-money laundering expectations gap in Iran: auditor and judiciary perspectives	Judges and auditors have substantial disagreements on the latter's AML reporting duties. Auditors' perceptions of their investigative responsibilities are poorly matched with FATF objectives, particularly when corporate structures, charities, and trusts are used, and the identities of genuine owners, payers, and payees of monies cannot be reliably established.	The study focused on the anti-money laundering gap and at the Judges and Auditors' perceptions towards money laundering investigations.	Conceptual	The study will focus at the money laundering management tools and how they was used to mitigate and prevent money laundering activities.

Source (Authors)	Title of the article	Findings	Gaps	Type of Gaps	How the current study will fill the gaps
Omar, Mohamed, Jomitin, and Haron (2013)	The relevance of forensic accounting in public sector (a study of selected government agencies in klang valley)	The results showed that majority of the government administrator understands the role of forensic accountants and believe that the existence of forensic accounting is a financial strategy to curb and resolve the financial fraud and crime in Malaysian economy.	The study carried out in Malaysia investigating its public sector.	Contextual	The study was carried out in Kenya, investigating Kenya's county governments.

2.5 Conceptual framework

Conceptual frameworks are hypothesized models that map out the concepts and their relationships (Al-Bahussin & El-Garaihy, 2013). To start, we want to see whether and how County Governments were able to cut down on money laundering after adopting forensic accounting practices. Money crime and corruption policies, inventory monitoring and updating policies, and a policy on reporting suspicious financial transactions are all part of forensic accounting procedures. The second goal is to determine the effectiveness of anti-money-laundering instruments in Kenya's county administrations. There are two broad categories that may be used to describe the many methods used to handle money laundering: the classic methods and the more modern alternatives. Compliance with legislation, risk management, and risk assessment were some of the other areas of money laundering devices that were investigated. The third goal is to assess the impact of forensic accountants on the fight against money laundering in Kenya's county administrations. An organization's culture may have a significant impact on its employees' familiarity with anti-money-laundering measures and forensic accounting's involvement in those measures. The ultimate goal is to demonstrate how much higher levels of knowledge aided in the fight against money laundering in Kenya's county administrations.

The investigation will look on the prevalence of money-laundering codes of conduct within county governments, the effectiveness of seminars and workshops in reducing vulnerability to money-laundering, and the extent to which monitoring monetary risk leads to money laundering prevention. The procedures for dealing with the credentials varied with the specifics of the studies involved. Prior studies treating forensic accounting as a field of study rather than a set of practical tools served as the basis for the current investigation. Expertise in this area will also involve thorough methods for thwarting cash-in-transit criminals. The image below depicts the relationship between the five predictor criteria, forensic accounting techniques, anti-money-laundering expertise, tools for managing illicit funds, and responsiveness. Powerful internal controls acted as a moderator, changing the relationship between the independent and dependent variables.

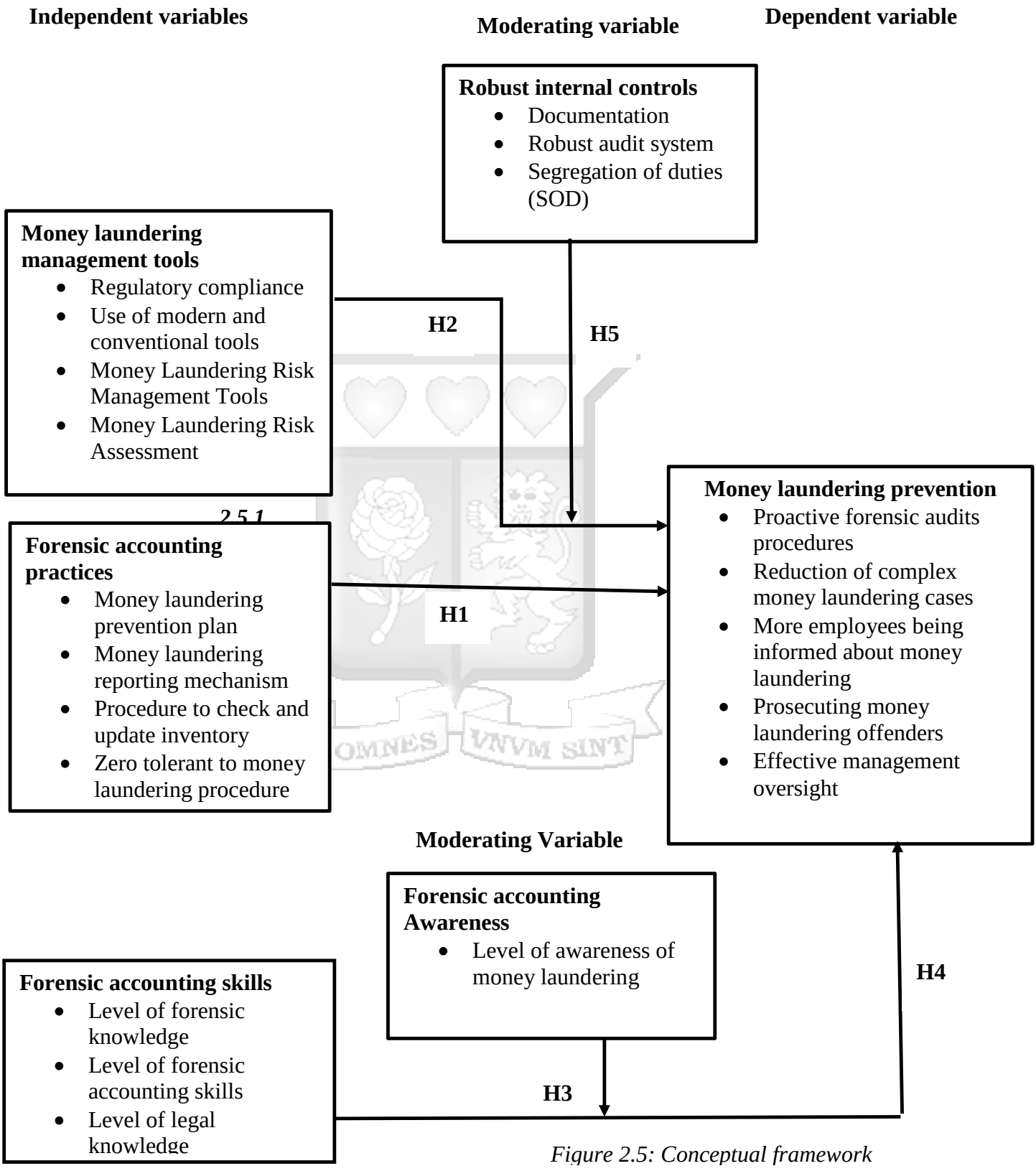

Figure 2.5: Conceptual framework

Hypothesis of the study

Hypothesis 1: Implementing effective forensic accounting practices will significantly reduce the occurrence of money laundering.
Hypothesis 2: The implementation of effective money laundering management tools will significantly reduce the occurrence of money laundering.
Hypothesis 3: Increasing forensic accounting skills will lead to more effective implementation of forensic accounting practices.
Hypothesis 4: Increasing forensic accounting skills of staff will strengthen the relationship between forensic accounting practices and money laundering prevention.
Hypothesis 5: The effectiveness of money laundering management tools in preventing money laundering is strengthened by implementing robust internal controls.
Hypothesis 6: Increasing forensic accounting awareness among staff will strengthen the relationship between forensic accounting practices and money laundering prevention.

2.5.2 Operationalization of Variables

Table 2.5.1: Operationalization of variables

Variable	Indicators	Measurement scale	Supporting literature
Forensic accounting practices	• Money laundering prevention plan • Money laundering reporting mechanism • Procedure to check and update inventory • Zero tolerant to money laundering procedure	Ordinal scale – 5 point Likert scale	Salehi & Imeny (2019); Chen et al. (2018); Lizier (2014)
Money laundering management tools	• Regulatory compliance • Use of modern and conventional tools • Money Laundering Risk Management Tools • Money Laundering Risk Assessment	Ordinal scale – 5 point Likert scale	Garcia-Bedoya et al. (2020); Dobrowolski & Sułkowski (2019); Mugarura (2017)
Forensic accounting Awareness	• Level of awareness of money laundering	Ordinal scale – 5 point Likert scale	Okoye & Gbegi (2013)
Forensic accounting skills	• Level of forensic knowledge • Level of forensic accounting skills • Level of legal knowledge	Ordinal scale – 5 point Likert scale	Bhasin (2015)

Variable	Indicators	Measurement scale	Supporting literature
Robust internal controls	• Documentation • Robust audit system • Segregation of duties (SOD)	Ordinal scale – 5 point Likert scale	Musila (2018); Kobelsky (2014)
Money laundering prevention & control	• Proactive forensic audits procedures • Reduction of complex money laundering cases • More employees being informed about money laundering • Prosecuting money laundering offenders • Effective management oversight	Ordinal scale – 5 point Likert scale	Connell (2022); Sileshi (2022); Liu et al. (2022)

Source: Researcher (2022)

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This section details the techniques that were utilised to gather and analyse data after the study. This include the study philosophy, strategy, design, target population, sampling techniques and sample size, data collecting, procedures and instruments used, and analytic methodologies used.

3.2 Research philosophy

It is essential to the research process to choose a valid research philosophy. Research philosophy is a method of gathering data that helps to provide the groundwork for a philosophical worldview. Several fundamental suppositions about the cosmos underpin both this progress and this comprehension (Kivunja & Kuyini, 2017). A researcher's research philosophy is the set of principles through which he or she approaches and conducts research (Collis & Hussey, 2014). Positivism and interpretivism are the two dominant approaches to scientific inquiry. Positivism holds that reality exists independently of people, hence the two ideologies reflect radically different ways of looking at the world. So now scientists may investigate the world in an unbiased manner. Because of this, reality is seen as extremely subjective by interpretivism (Collis & Hussey, 2014).

There is a lack of empirical studies on the effectiveness of forensic accounting profession in preventing money laundering in county governments of Kenya. While there is anecdotal evidence and case studies that suggest that forensic accounting methods can be effective in detecting and preventing money laundering, there is a need for rigorous empirical research to test these claims (Herbert et al., 2017). The positivist method provides a systematic and empirical approach to filling this gap. By collecting and analyzing data on the use of forensic accounting methods in preventing money laundering in county governments of Kenya, researchers can draw conclusions based on empirical evidence rather than anecdotal evidence or assumptions. The use of a hypothesis-driven research design in the positivist method allows researchers to test specific claims about the effectiveness of forensic accounting methods. For example, researchers could hypothesize that the use of forensic accounting methods is positively correlated with the prevention of money laundering in county governments of Kenya. This hypothesis could be tested by

collecting data on the use of forensic accounting methods and the incidence of money laundering in different county governments.

The positivist method also allows researchers to control for confounding factors that may influence the relationship between forensic accounting methods and the prevention of money laundering (Siau & Rossi, 2011). For example, researchers could control for differences in the size of county governments, the types of financial transactions, and the level of corruption in different county governments. By using the positivist method to fill the gaps in the effectiveness of forensic accounting profession in preventing money laundering in county governments of Kenya, researchers can provide policymakers and practitioners with evidence-based recommendations for improving anti-money laundering efforts. This can ultimately contribute to more effective and efficient use of resources in preventing money laundering in county governments of Kenya.

3.3 Research design

The term "research design" is used to describe a study's overarching strategy, outlining how its investigators intend to gather, evaluate, analyze, and discuss their data in order to answer their research questions (Hancock & Algozzine, 2017). It is the study design that specifies the study's topic, research question, hypotheses, independent and dependent variables, experimental design, and, if applicable, data collecting procedures and a statistical analysis strategy (Plonsky, 2014). A research plan is a method for exploring and explaining research questions. The methodological approach of this investigation will be descriptive. This method collects, analyzes, and presents information in a particular setting. The design was chosen because of the researcher's interest in the status quo of the region, and no attempts will be made to manipulate the variables.

3.4 Study population

The term "study population" refers to the sample of the target population that may be used for research purposes (Dahabreh & Hernán, 2019). According to the principle of proportionality, when the sample size is large, the population size is also large (Dahabreh & Hernán, 2019). The term "population at large" is used to refer to the people who make up the study's sample. Local government finance and revenue collectors will be the primary targets of this research. As its study population, this research will concentrate on the county administrations in western Kenya. This is for practical and time-saving reasons,

since western Kenyan counties have lately seen a surge in incidents of fraud and money laundering. The study's population will consist of 592 individuals from the eleven counties in western Kenya's county governments.

Table 3.1: Study Population

County	Departmental accountants	Director auditors	Revenue officers	County secretaries	Chief officers	Total
Kisumu	18	1	21	1	12	**53**
Homabay	20	1	24	1	15	**61**
Migori	15	1	20	1	9	**46**
Kisii	21	1	23	1	14	**60**
Nyamira	19	1	22	1	13	**56**
Siaya	16	1	19	1	10	**47**
Vihiga	24	1	28	1	17	**71**
Busia	22	1	25	1	18	**67**
Kericho	17	1	18	1	11	**48**
Bomet	14	1	17	1	8	**41**
Kakamega	13	1	18	1	9	**42**
TOTAL	**199**	**11**	**235**	**11**	**136**	**592**

Source: Researcher (2022)

3.5 Sample size and sampling techniques

When conducting a survey or conducting an experiment, the number of random samples or observations obtained is known as the sample size (Singh & Masuku, 2014). The total number of respondents in a study is often broken down into subgroups based on demographic characteristics like age, gender, profession, and location to ensure that the resulting sample is representative of the community at large (Buchstaller & Khattab, 2013). Choosing a suitable sample size is a fundamental step in every statistical study (Ahmad & Halim, 2017). While doing research, it's important to have a sample size that fairly represents the whole population. Nevertheless, if the sample size is too large, it might significantly increase the time and money needed to complete the research, making reliable results unlikely.

The researcher used a multiple frame sampling strategy to ensure adequate representation of the study population and the removal of biases caused by gaps in coverage. Multiple frame sampling is a sampling strategy that involves selecting samples from more than one sampling frame (Taherdoost, 2016). A sampling frame is a list of units that define a population for a particular research study. In other words, the researcher selects samples from multiple sources rather than relying on a single source

of information. This approach helps to reduce biases that might occur if the sample were selected from only one source. For example, if a researcher is conducting a study on income levels, relying on only one sampling frame such as the phone book might result in excluding people without phones, or those who have unlisted numbers. The use of multiple frames helps to ensure that the sample is representative of the study population. By selecting samples from different sources, the researcher can include a diverse range of individuals, which increases the accuracy of the results (Taherdoost, 2016). Using multiple frames also reduces the potential for bias that could arise if the sample were drawn from a single source. By selecting samples from more than one frame, the researcher is able to capture the diversity of the population being studied, reducing the risk of biases caused by gaps in coverage. Multiple frame sampling can also improve the precision of estimates by reducing the variance in the sample. This is achieved by selecting samples from multiple frames, each of which has a different variance. Cochran's sampling formula was utilized, and then a proportional stratified sampling method was used (1968). Cochran's technique allows you to determine the optimal sample size based on your target accuracy, confidence, and the predicted proportion of the characteristic in the population. Cochran's formula is very helpful when dealing with extremely large populations. At a 95% confidence level, the research will get a Z-score of 1.96 and a margin of error of 5%. As it was not indicated, we assumed that 50% of the population fell into this category. It was determined that a sample size of 384 was sufficient to provide a statistically significant result when analyzing proportions. The approach may be used to determine true samples if the size of the study population is large enough (N>30), with anyone under the age of 30 being considered to be research participants. As the number of people in the large sampling frames varies across the 11 counties, stratified proportional sampling was used to generate the corrected sample proportions for each county. As can be seen in the table below, the actual sample size for the research was 245. Given that the research relied heavily on responses from director auditors and county secretaries, the true sample size was 245 participants.

Table 3.2: Sample size

County	Departmental accountants	Director auditors	Revenue officers	County secretaries	Chief officers	Total

Kisumu	7	1	8	1	5	**22**
Homabay	8	1	9	1	6	**25**
Migori	6	1	8	1	4	**20**
Kisii	8	1	9	1	5	**24**
Nyamira	7	1	9	1	5	**23**
Siaya	6	1	7	1	4	**19**
Vihiga	9	1	11	1	7	**29**
Busia	9	1	10	1	7	**28**
Kericho	7	1	7	1	4	**20**
Bomet	5	1	7	1	3	**17**
Kakamega	5	1	7	1	4	**18**
TOTAL	**77**	**11**	**92**	**11**	**54**	**245**

Source: Researcher (2022)

3.6 Data collection methods

The research relied heavily on first-hand accounts, therefore it made extensive use of quantitative methods, including a predetermined questionnaire. Information obtained by a researcher is called primary data, whereas information obtained by other means is called secondary data (Johnston, 2017). There is a general consensus that primary data is more reliable and up-to-date than secondary data. In order to assure uniformity in responses, we mostly used a Google Forms-based semi-structured questionnaire. Questionnaires are the fastest approach to acquire data when compared to other methods (Bell & Woolner, 2012). The questions may be answered in a variety of ways and were crafted with a few objectives in mind.

Each survey included open-ended questions and responses that were graded on a five-point Likert scale ranging from strongly agree to strongly disagree. Rensis's original Likert scale has been used for decades in survey-style studies. Likert scale surveys are easy to create and manage. If data is collected using this method, it is reliable and useful. According to Chyung, Roberts, Swanson, and Hankinson (2017), a questionnaire with close-ended questions, whether they be nominal or ordinal, is the most effective way to collect quantitative data from research participants (Ikart, 2019). The key advantages of surveys are their low overhead and simple management. Survey questions may also be used to collect massive amounts of data. Survey questionnaires have the potential drawback of introducing error into the data being collected (Wittwer & Hubrich, 2015). One way to do this is by the use of misleading answers, incomplete or incorrect

information, or by just not answering the question. Therefore, the validity of incomplete replies is lower than that of comprehensive ones.

3.7 Data analysis and interpretation

Using descriptive statistical approaches such as frequencies and percentages, the data was evaluated and interpreted. Rogerson (2019) defines descriptive statistics as statistical processes that yield indices that summarize data and describe sample. The data will then be displayed in the form of easily understandable tables, graphs, charts, and percentages. The gathered data was tallied, summarised and analysed by use of descriptive measures, regression and correlation analysis.

3.7.1 Descriptive statistics

Descriptive statistics utilise brief descriptive coefficients to describe a data collection, which may be a population sample or an isolated sample (Choi et al., 2020). Central tendency and variability are descriptive statistics. Descriptive statistics may also show relationships between variables in a dataset (Choi et al., 2020). Central tendency measures summarise data and calculate its average. The researcher may estimate the bulk of data if the variable has hundreds of values (Weir & Vincent, 2020). Indicators of central tendency reveal the data's concentration, or the median value. The researcher employed the mean, median, mode, and standard deviation to assess key patterns.

The mean (average) is the closest thing to a real centre value. Multiply the sum of all numbers by the total number to obtain the arithmetic average (Divisi, Leonardo, Zaccagna, & Crisci, 2017). Any changes to any value will affect the mean since it is calculated using all of the data. Thus, outliers (extreme concentrations) affect it. The mean was derived by counting all responses and dividing them by the total number of respondents. "Median" is the middle value in a collection of data (Botchkarev, 2018). The metric extracts data set quartiles. Since extreme figures don't affect the median, it's utilised for age and income. Wagenmakers & Brown (2007) define data dispersion using the statistician's standard deviation. Data are concentrated towards the mean when the standard deviation is low and spread out when it is large (Wagenmakers & Brown, 2007). To clarify, data points around the mean have a standard deviation close to zero, whereas data points far from the mean have one. This formula calculates standard deviation. This equation represents the

standard deviation, and the variables x1 and y1 represent the data point and mean of the set we are solving. Subtracting the mean from each data point yields standard deviations.

3.7.2 Factor analysis

Factor analysis was used to ascertain how well the forensic accounting industry is thought to combat and prevent the spread of illegal funds. Comparatively, component analysis streamlines multivariate analysis by retaining the variables responsible for a large portion of the variance and removing the ones responsible for a small portion (Beavers et al., 2013). So, we retained for further analysis those factors that explained a considerable amount of variance in the relevant variables. The Eigenvalue measures the amount of variation that the components contribute to explaining (Yong & Pearce, 2013). Variation explained by a factor with a value greater than one is kept and analyzed further (Yong & Pearce, 2013).

On the other hand, a number below 1 for a component indicates that it contributes very little to the total variance and may be ignored (Yong & Pearce, 2013). This is the overarching principle that this study used to identify the variables that explained the most variance; these variables were then kept and used in subsequent analyses of regression and correlation. To check whether there was a sufficient number of observations in the dataset for factor analysis, the Bartlett's test of sphericity was performed. A KMO value of 0.5 indicates that the sample size is appropriate, as stated by Shrestha (2021).

3.7.3 Correlation analysis

A correlation coefficient is a statistical measure of the linear connection between two variables. When the linear correlation coefficient is more than zero, a correlation exists (Mukaka, 2012). Spearman's Rank Correlation Coefficient was used in the research to find the relationship between the two sets of data. Spearman's rank correlation coefficient is one statistical tool for assessing the closeness of a link between two data sets (Chok, 2010). Although a scatter plot may provide some idea of whether or not there is a relationship between the two data sets, Spearman's Rank gives a numerical value to the strength of the correlation (or lack thereof).

3.7.4 Regression analysis

By comparing several regression models, the ordinal logistic regression model emerges as the clear victor (Park, 2013). Since, unlike discriminant analysis, it does not presuppose

that the independent variables be normally distributed, the regression model is adaptable and useful for modeling situations (Faraway, 2016). Ordinal regression could not be performed because the effects of the explanatory variables were not proportional across the numerous thresholds, a necessary requirement for ordinal regression.

The influence of ML management tools, forensic accounting knowledge and expertise, and strong internal controls on the prevention and control of money laundering in Kenyan County Governments was analyzed using a multiple linear regression model. Here is the model that the researcher used in the study:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon$

Where;

Y = the dependent variable money laundering prevention

α = is a constant; it is the Y value when all the predictor values (X1, X2, X3, X4, and X5) are zero

$\beta 1$, $\beta 2$, $\beta 3$, $\beta 4$ and $\beta 5$ = are constants regression coefficients representing the condition of the independent variables to the dependent variables.

X1 = Forensic accounting policies

X2 = Money laundering management tools

X3 = Awareness of forensic accounting practices

X4 = Forensic accounting skills

X5 = Robust internal controls

ε = (Extraneous) error term explaining the variability of other factors not accounted for.

3.8 Reliability and validity of research instrument

With any sort of data gathering, two crucial considerations must be made: reliability and validity.

3.8.1 Reliability

Research reliability is how regularly and reliably a procedure provides outcomes. If a measurement can be repeated on the same item with consistent results, it is reliable (Mohajan, 2017). Cronbach's alpha () was used to measure dependability (Taber, 2018). The researcher will decide whether the scale has 0.70 or higher internal consistency. Cronbach's alpha > 0.70 implies that questionnaires administered in different

circumstances provide consistent results (Bujan et al., 2018). The system's dependability was assessed using a test-retest approach with a two-week delay between measurements (Taber, 2018).

Test-retest involves using the same instrument on the same sample twice (Leppink & Pérez-Fuster, 2017). If the scores from the two periods are highly correlated, both sets of findings may be trusted. Alternative form demands two tools for the same task. Both equipment must be tested with the same sample and compared (Kimberlin & Winterstein, 2008). Strong correlations indicate instrument reliability. Like split-half's one-test requirement. The scale has 50% elements, and a correlation was used to validate each subgroup. The Spearman-Brown approach assessed survey trustworthiness. "Inter-rater dependability" measures the consistency of multiple observers (Singh, 2017).

3.8.2 Validity

Validity is a technique's capacity to measure its target variable. Valid research matches the complexities and complexity of the physical and social environment (Mohajan, 2017). Analysing the instrument's reliability and validity employed content and construct validity. Almanasreh et al. (2019) used content validity to rank instrument items. Before determining content validity, the researcher must verify things. The researcher then certifies the tool's reliability (Almanasreh, et al., 2019). The content validity index at each stage was calculated using an ordinal rating scale from 1 to 10, with 1 meaning irrelevant and 10 meaning relevant. The S-CVI was calculated for the whole scale. Each item's content validity % was calculated. A content validity score of 0.70 was good, while 0.80 or above was remarkable.

Since construct validity is vital to the instrument's outcomes, it will be tested (Heale & Twycross, 2015). To verify a questionnaire's construct validity, we test its scales. Exploratory factor analysis (EFA) identified important components using principal component analysis, varimax rotation, and Kaiser Normalisation (Maskey et al., 2018). Screen plots identified significant factors and explained variance (Maskey et al., 2018). The final total included all variables with scores greater than 1. The rotated component matrix extracted relevant data points to further deconstruct each element.

3.9 Ethical considerations

During conducting this study, the researcher was sure to follow all rules of conduct. Data collecting from people is ethical only if they provide their informed permission. All participants signed a waiver indicating that they gave their permission for the data collection to take place (Cacciattolo, 2015). The paper further stated that participation was entirely optional and that termination at any time would not result in any negative consequences. The researcher and supervisor had exclusive access to the data since it was stored on a password-protected device. Each participant was assured that their privacy would be respected and that their information would be utilized only for research.

3.10 Regression Diagnostic tests

The necessary diagnostic tests were run to determine if the dataset was suitable for the study before beginning the Multiple Linear Regression analysis.

3.10.1 Test for multicollinearity

It was determined whether the independent variables were indeed unrelated to one another. Hence, tests were conducted to identify multicollinearity among the independent variables. Multicollinearity develops when there is a high degree of correlation among the independent variables. As the name implies, multicollinearity is a bad thing when the independent variables are supposed to be just that: independent. According to the argument put out by Senaviratna & Cooray (2019), this is required to identify the existence of considerable multicollinearity. Tolerance values greater than 0.1 and Variance Inflation Factor (VIF) values more than 1 and fewer than 10 are required for all independent variables. Table 3.3 shows that the VIFs and tolerances for the independent variables in this study ranged from higher than 1 to less than 10.

Table 3.3: Collinearity Diagnostic Tests

Variables	**Collinearity Statistics**		**Comment**
	Tolerance	**VIF**	
Forensic accounting practices	0.675	1.672	No multicollinearity
ML management tools	0.723	1.978	No multicollinearity
Forensic accounting skills	0.562	2.126	No multicollinearity
Forensic accounting awareness	0.414	2.419	No multicollinearity

Robust internal controls	0.534	1.784	No multicollinearity

3.10.2 Test for Normality

The Shapiro-Wilk test was performed to check for normal distribution in the dataset. A necessary condition before attempting regression analysis. The study proved valid despite the small sample size (less than 2000). (Wolf et al., 2013). In order for a data set to be deemed normally distributed, the Shapiro-Wilk test coefficients must be statistically insignificant (p-value > 0.05). (Laerd Statistics, 2018). Although the Shapiro-Wilk test coefficients were not statistically significant, the data were normally distributed, as shown in Table 3.4 below.

Table 3.4: Tests of Normality

Tests of Normality			
Variable	**Shapiro-Wilk tests**		
	Statistic	**df**	**Sig.**
Forensic accounting practices	0.842	218	0.287
ML management tools	0.827	218	0.281
Forensic accounting skills	0.838	218	0.289
Forensic accounting awareness	0.849	218	0.296
Robust internal controls	0.786	218	0.275

CHAPTER FOUR: DATA PRESENTATION AND DISCUSSION

The study's results, as well as analysis and interpretations, are provided in this chapter. Results are reported in accordance with the objectives. The study discussed the key research results and, where appropriate, made connections between the literature review and the study's findings.

4.1 Response rate

245 officials from the eleven counties who received the questionnaires were the focus of the research. 190 of the 245 administered questionnaires were deemed legitimate, with a return rate of 77.55 percent. Only six of the study's eleven county secretaries participated, which translates to a 54.55 percent return rate. Both response rates were deemed sufficient in accordance with Kothari's (2011) guidelines, which recommended that a 30–40% response rate was sufficient.

Table 4.1: Response rate

Response rate of the study		
Study participants	**Frequency**	**Percentage (%)**
Responded	190	77.55
Failed to respond	55	22.45
Total	245	100

Source: Researcher (2022)

4.2 Demographic data

To conduct the study, it was crucial to gather data on participants' age, education level, and work experience in devolved government to identify issues with money laundering control across different demographics. The gender breakdown of county government staff was also analyzed, with 60% of participants being males and 40% being females, indicating a possible gender imbalance in the field of accounting. The majority of respondents were between the ages of 31 and 50, with 79.1% holding a bachelor's degree, 15.8% holding a master's degree, and 5.3% holding a PhD degree. Most respondents had worked in executive capacities for between five and ten years, with only 10.5% having been in their current position for less than five years. While 39.5% of respondents had more than five years of experience working for county governments, 60.5% had less than

five years of experience, suggesting a need for further training in combating money laundering.

The majority of respondents were male, aged between 31 and 50, with a bachelor's degree, and had worked in executive capacities for five to ten years. However, over 60% of respondents had less than five years of experience working for county governments, indicating the need for more time to learn about combating money laundering. The study suggests a potential gender imbalance among professionals working to combat money laundering and highlights the importance of assessing personnel's skills and experience in finance and procurement.

Table 4.2: Demographic data

Respondents' Gender		
Gender	**Frequency**	**Percentage (%)**
Male	114	60
Female	76	40
Total	**190**	**100**
Respondents' Age		
Age brackets	**Frequency**	**Percentage (%)**
Less than 30 years	35	18.4
31 – 50 years	110	57.9
Above 50 years	45	23.7
Total	**190**	**100**
Respondents' Academic qualifications		
Category	**Frequency**	**Percentage (%)**
Bachelors' degree	150	78.9
Masters' degree	30	15.8
Doctorate degree	10	5.3
Total	**190**	**100**
Respondents' work experience		
Category	**Frequency**	**Percentage (%)**
Less than 5 years	20	10.5
5 – 10 years	145	76.3

More than 10 years	25	13.2
Total	**190**	**100**
Respondents' work duration at the County Government		
Category	**Frequency**	**Percentage (%)**
Less than 5 years	115	60.5
More than 5 years	75	39.5
Total	**190**	**100**

Source: Researcher (2022)

4.3 Quantitative data analysis

Descriptive statistics are presented in this research using quantitative data analysis. Based on the inquiries from each objective's questions, these statistics provide relevant summaries of the study's conclusions. The replies were coded using a 5-scale Likert system, where SD (strongly disagree) was equal to 5, D (disagree) to 4, N (neutral) to 3, A (agree) to 2, and SA (strongly agree) to 1. The presentation's chronological arrangement corresponds to the goals of the research.

4.3.1 Forensic accounting practices

The study's initial objective was to determine how much the use of forensic accounting techniques affected Kenyan county governments' efforts to combat money laundering. Six questions were used to convey the findings for this objective, which are shown in Table 4.3 below.

Table 4.3: Forensic accounting practices

Item		5	4	3	2	1	Mean	Median	Standard deviation
There are forensic Accounting Policies in the County Government.	*f*	40	90	11	39	10	3.3	2.4	1.118
	%	21.1	47.4	5.5	20.8	5.3			
We have a Policy to check and update inventory to reduce cases of money laundering in the county.	*f*	15	35	5	20	115	3.4	3.0	1.226
	%	7.9	18.4	2.6	10.5	60.5			
There is an effective money laundering and fraud reporting mechanism in the county government.	*f*	45	105	5	30	5	2.9	2.8	1.234
	%	23.7	55.3	2.6	15.8	2,6			
	f	15	145	2	25	3	3.1	3.3	1.154

There is fraud control plan to curb money laundering.	%	7.9	76.3	1.1	13.2	1.6			
Our county has a policy of zero tolerance to money laundering communicated to employees.	*f*	15	25	5	55	90	2.7	2.9	1.105
	%	7.9	13.2	2.6	28.9	47.4			
The application of forensic accounting practice enhances the detection and prevention of money laundering in my county.	*f*	15	25	5	120	25	3.2	3.1	1.211
	%	7.9	13.2	2.6	63.2	13.2			
Overall means and standard deviations							**3.1**		**1.175**

Source: Researcher (2022)

The investigation set out to determine whether forensic accounting practices were already part of the county administration's regular operating procedures. As forensic accounting standards may be the basis for a strategy to combat money laundering, this development was crucial. Table 4.3 shows that 47% of those surveyed didn't believe that forensic accounting methods were used in county government decision-making. Of the sample, only 20.8% were sure that forensic accounting needs were taken into consideration while developing county government management rules, while 5.5% were unsure. With no well-defined protocols in place to manage forensic accounting, this result revealed that most county governments had not taken the practice seriously. These findings lent credence to the claims of (Abdulrahman, 2019), who said that workers' perceptions of their workplace environment would help businesses create rules to reduce dishonesty. In particular, the research highlighted how employees' casual conversations about money laundering might tip off dishonest coworkers to the fact that they are being monitored. This is due to the fact that many corporations have stopped engaging in responsive activity, which would enforce measures to prevent money laundering. ACFE (2016) in Austin, Texas recommended that businesses evaluate monetary rules to avoid fraud by punishing dishonest and dishonest executives that block whistleblowers, and the results supported up their allegations. The reasoning supplied by one county secretary was similar to that given by others, and it was based on the research of (Domanski, 2016), who suggested that firms need fraud standards to identify the level of hazard. The same result was reached by Leung, Coram, Cooper, and Richardson (2015): businesses need to create complex fraud rules to analyze corporate processes by evaluating the institution's danger matrix.

Responsibility for certain actions at specific times is assigned under the money laundering control strategy. Seventy-seven percent of respondents didn't think their county had a fraud management strategy in place to help cut down on fraudulent operations. One-and-a-half percent of respondents were unsure whether or not counties had a fraud management strategy in place to assist them reduce fraudulent behavior, while 13.2 percent were confident in this assertion. Although it is clear that money laundering and fraud cases involving county officials are on the rise, it is also clear that county governments have not devised a fraud control strategy to aid in the reduction of such crimes. This result corroborates Lokanan's (2018) argument that governments throughout the world have not universally established fraud control programs, but that those that have do so by inculcating anti-scamming principles into other institutional laws and processes. The study's findings were supported by the work of Okpako & Atube (2013), who argued that, despite the potential benefits of fraud control strategies in helping businesses spot issues and discrepancies in financial reporting, many organizations fail to adhere to these standards once they have been put in place. Rendon & Rendon (2015) found that fraud control plans help businesses examine internal control systems via the lens of accounting process monitoring, but that these plans have not been implemented globally by governments. Hence, the fraud control plan's only objective is to lessen the potential for monetary-related crimes by instituting measures that lessen the likelihood of such crimes occurring, such as following the institution's regulations as laid forth in the risk manual.

The existence of money-laundering tolerance rules implemented by county governments was significant. Moreover, the study analyzed the extent to which all employees were made aware of this policy. According to the findings, 29% of respondents agreed and 47% strongly agreed that the county government had a "zero tolerance" policy for money laundering, and that this policy had been communicated to all employees. Just 13% of respondents were unable to agree that county governments had a zero-tolerance policy for fraud, which had been made known to all employees. There were thus evident anti-money-laundering procedures implemented by the county administration and communicated to all employees. These claims are consistent with those made by Nyokabi (2018), who argued that a written manual outlining the repercussions for fraudulent behavior would help employees understand the organization's fraud policy on the one hand and help the

disruptive staff understand the repercussions for engaging in fraudulent behavior on the other. In addition, the findings supported the statements stated by Gupta & Gupta (2015) that rules and regulations on fraud management build a system of control in a company to lessen the likelihood of fraud when applied carefully.

Fifty-five percent of respondents did not believe that a money laundering and fraud reporting system had been put in place by the county government, while 15.8 percent did believe this to be the case, and 2.6% were undecided. This suggests that there is no robust infrastructure in place at the county level to report incidents of money laundering. The findings corroborated the findings of a study by Taherdoost (2021), who found that few businesses use proactive fraud management systems like those that reward employees for reporting suspicious activity. Arel, Beaudoin, and Cianci (2012), who pointed out that many organizations' top managers failed to appreciate the value of ethical leadership, which calls for members of the management team to serve as role models to effectively monitor money laundering and fraud reporting, are also borne out by the findings. As a departure from the norm in the public sector, they emphasized the importance of top management serving as a role model for lower-level personnel.

Of those polled, 60.5% strongly agreed that counties had a policy to examine and update inventory in order to prevent occurrences of money laundering, 18.4% disagreed, and 2.6% were undecided. This implies that county governments implemented a strategy of regularly reviewing and updating inventories in an effort to reduce cases of money laundering. These assertions are consistent with those of (Lachney, 2018), who argued that managers should monitor their employees closely to prevent inventory losses that may be used to commit fraud. The findings also backed Kennedy's (2018) suggestion to secure sensitive source documents away from prying eyes in a locked cabinet. Stock theft may be avoided if management follows the best practices laid forth by finance and procurement regulations, as underlined by Lachney (2018).

4.3.2 Money laundering management tools

The second research objective was to investigate the degree to which money laundering management tools affected money laundering prevention and control in Kenyan county administrations. The results are as shown in table 4.4 below.

Table 4.4: Money laundering management tools

Item		5	4	3	2	1	Mean	Standard deviation
Improvement on Regulatory Compliance has reduced money laundering in the County Government.	*f*	23	64	7	85	11	3.24	1.201
	%	11.9	33.6	3.6	45.1	5.8		
County government use both traditional and modern money laundering and fraud management tools.	*f*	47	69	13	40	21	2.76	1.178
	%	24.9	36.1	6.9	21.3	10.8		
Traditional tools have loopholes hence most counties have not been able to prevent money laundering.	*f*	14	17	9	100	50	2.30	1.104
	%	7.6	8.7	4.7	52.7	26.3		
The use of modern technology like forensic accounting has led to reduction and prevention of money laundering practices in the counties.	*f*	19	24	10	97	40	2.49	1.262
	%	9.7	12.7	5.4	50.9	21.3		
Proper fraud risk management tools can Control and prevent money laundering in the counties.	*f*	8	21	8	105	48	2.14	1.051
	%	4.3	10.9	4.3	55.2	25.3		
Fraud risk assessment mitigates Internal and External money laundering activities in the counties.	*f*	11	52	8	98	21	2.65	1.163
	%	5.8	27.4	4	51.6	11.2		
Overall means and standard deviations							**2.6**	**1.345**

Source: Researcher (2022)

As the study's primary goal was to ascertain whether or not money laundering in Kenyan county administrations might be reduced by stricter adherence to the law, the first problem was particularly important. The results revealed that 45.1% of respondents thought that adhering to forensic accounting standards might put a stop to money laundering in county governments, while 33.6% disagreed and 3.6% were unclear. This example highlighted how government entities might benefit from enforcing forensic accounting regulations by exposing and eradicating fraudulent activities. The results of this study lend credence to the findings of Naheem (2017), who argued that regulators and interested parties should back regulations put in place by regulatory boards to address material misstatements related to money laundering in order to bolster the role of auditors on money laundering

control. This is supported by the statement of Nobanee & Ellili (2018) that even if money laundering is detected by an organization's internal money laundering control systems, the company must nevertheless ensure that employees follow all applicable laws and regulations.

To regulate money laundering, Table 4.3.2 shows that just 21.3% of respondents believe that county governments utilize both conventional and contemporary money laundering and fraud management methods and techniques, while 36.1% of respondents are unsure. This proved that the vast majority of county governments do not use state-of-the-art methods to combat money laundering. This finding lends credence to the claim made by Chao, Kou, Peng, and Alsaadi (2019) that most businesses are not making use of data mining and other modern money laundering management technologies, which can be used in tandem with more traditional methods to help detect and curb this type of criminal activity. Similar sentiments were expressed by Schneider (2006), who said that modern money laundering management strategies should be used with other approaches to provide a multidisciplinary approach to preventing and controlling money laundering.

The last inquiry looked at whether or not there are gaps in the effectiveness of common practices and tools for detecting and averting fraud in county governments. The results indicated that although some 8.7% of respondents disagreed, and 4.7% were undecided, 52.7% of those polled agreed that conventional methods and procedures had gaps in uncovering and eliminating money laundering in county governments. This indicated that traditional means and equipment are inadequate to detect and prevent fraud in county administrations. This finding corroborated the claim of Kashyap (2021) that government agencies rely heavily on traditional procedures that have been used for a long time to identify money laundering, and that there is minimal usage of modern technologies. Kashyap said this because complex methods such as data mining were not used. These results back up Demetis's (2010) contention that top-level executives should welcome cutting-edge technological tools to assist their companies detect and prevent fraudulent activity, rather than sticking with antiquated, ineffective methods of preventing money laundering. Further explanation for these findings was provided by Schleps (2018), who argued that traditional techniques of anti-money laundering enforcement, such as the

division of labor and close observation of workers' everyday actions, are effective when applied correctly but are still used by the vast majority of companies today.

As traditional fraud management systems have limitations in identifying and controlling fraudulent activity, this study set out to evaluate whether the application of modern technologies and methodologies may help in the control of money laundering. Of of those surveyed, 50.9% agreed that modern methods and tools help reduce money laundering, while 12.7% disagreed and 5.4% were unclear. This indicates that modern technology may be used to reduce money laundering in Kenya's county governments. This result was consistent with a study by IBM (2013), a multinational information technology company headquartered in Armonk, New York, which found that the rise in data and complexity of financial transactions, as well as the persistent skill of money launderers, necessitated the use of forensic accounting techniques, such as the use of a computer system to gather accounting evidence, to help uncover instances of money laundering. Bhasin (2015) reached similar results, arguing that modern fraud management systems will aid in the monitoring of unstructured data, hence reducing fraud gaps in many businesses. And the findings confirmed Al-Hashedi and Magalingam's (2021) hypothesis that data mining, an effective modern technology when combined with other approaches, may be utilized to deal with fraud.

The sixth study looked at whether or not using risk management approaches may assist lessen the incidence of fraud. Table 4.4 displays the percentage of respondents that agree, disagree, or are unclear about whether or not money laundering can be prevented or controlled via the use of risk management tools and procedures. The research claims that if counties implemented sufficient risk management and made use of available resources, they could effectively curb money laundering. The findings corroborate a study by Rasheed (2020), who found that the majority of applications are now computerized, so the government's initiative to establish internal audit could be seen as a milestone in risk mitigation and money laundering prevention; however, the success of the initiative will depend heavily on the tools used.

To answer the last question, we looked at how risk assessment has helped counties crack down on illegal financial activity from inside and beyond. In a survey, 51.6% of respondents said they agreed with the statement "continuous appraisal of the incoming

danger as a result of threat of money laundering activities when done proactively may bar perpetration of dishonest behaviors' within and outside the premises of the organization," while 27.4% said they disagreed. Research shown that if preemptive money laundering risk assessments were carried out, fraudulent activities inside and outside the organization would be greatly reduced. A global fraud research done by ACFE in 2016 found similar findings, concluding that a risk assessment may help evaluate an organization's level of risk. Settembre-Blundo, González-Sánchez, Medina-Salgado, & Garca-Muia (2021) corroborated this, noting that effective risk assessments improve an organization's internal control system and risk management framework by assessing potential risk areas and formulating appropriate responses to the risk of money laundering. In addition, Ali (2012) suggested that a competent risk assessment enables a corporation to find possible red flags that may be money laundering warning signals presented in a high-risk setting, provided that the relevant mechanisms are in place.

4.3.3 Forensic accounting skills

The third research goal was to determine how much Kenyan county governments' use of forensic accounting techniques affected their efforts to prevent money laundering. Adopting forensic accounting abilities helps lower instances of money laundering in county governments when forensic accountants are employed as needed. The results are as shown in table 4.5 below.

Table 4.5: Forensic accounting skills

Item		5	4	3	2	1	Mean	Standard deviation
Forensic accounting skills have a positive effect on money laundering prevention performance in the counties.	*f*	18	41	6	113	12	3.44	1.114
	%	9.4	21.7	3.2	59.6	6.1		
Money laundering has reduced through the use of forensic skills in County Governments.	*f*	18	110	7	40	15	2.68	1.178
	%	9.7	57.8	3.6	21.3	7.6		
Employees in the county government are aware of forensic accounting methods used on money laundering prevention.	*f*	43	106	6	23	12	2.32	1.134
	%	22.7	56	2.9	11.9	6.5		
	f	19	24	10	97	40	2.49	1.262

County government outsource forensic accounting experts to detect fraudulent activities.	%	9.7	12.7	5.4	50.9	21.3		
Money laundering cases dropped after engagement of forensic accountants.	*f*	10	74	4	97	5	3.12	1.081
	%	5.4	39	2.2	50.9	2.5		
County Governments Accountants are Skilled to detect financial crimes.	*f*	13	110	8	43	16	3.23	1.135
	%	6.9	57.8	4.3	22.7	8.3		
Overall means and standard deviations							**2.88**	**1.151**

Source: Researcher (2022)

This research set out to answer the question, "Do forensic accountants help counties better detect and regulate money laundering?" Sixty-nine point six percent of people who took the survey said they believe that using forensic accounting techniques in county government accounting would help reduce the number of instances of money laundering in county governments, while twenty-one point seven percent said they do not believe that this is the case, and three point two percent did not have an opinion. The use of forensic accounting in the fight against money laundering seems to have gained widespread recognition among county government officials. In line with these findings, Prabowo (2013) concluded that traditional approaches to training accountants are insufficient for producing competent forensic accountants due to the problem-based nature of forensic accounting. Attitude, methodology, and experience are three essential traits for every forensic accountant. Mindset characteristics include moral discernment, the will to advocate for justice, tolerance of pressure at work, and the ability to think creatively and solve problems. Fraud detection, evidences, investigation methodologies, and investigation reports are all integral parts of the fraud investigation process, and understanding these aspects is essential to following the procedures involved. A forensic accountant's third quality is learned via actual work; specifically, by conducting investigations into fraudulent activities and using the knowledge they've received in their studies.

The study aimed to determine whether county government employees were aware of the forensic accounting resources available to aid in the prevention and detection of money laundering. Staff education on forensic accounting techniques might curb money

laundering in Kenya's county administrations and curb the country's overall corruption rate. The results showed that 51.9% of respondents think county government staff are familiar with forensic accounting processes used to detect and regulate money laundering, while 56.1% think they are not, and 2.9% are unsure. This shows that county employees lacked knowledge of forensic accounting methods that may have helped curb money laundering. This finding corroborated the assertions of Ehioghiren & Atu (2016), who said that the discipline of forensic accounting was still in its infancy in many African countries and hence had little relevance to the control and prevention of money laundering. Isa et al. (2015)'s contention that employees could spot risky spots to improve internal control systems due to awareness of money laundering was bolstered by the findings. Rikkilä et al. (2022) came to similar conclusions, arguing that money laundering risks were exacerbated by cultural factors because some government employees had modernized the practice within institutions where it was internally rationalized and justified, thereby reducing public awareness of the need for preventative measures.

Just 21.3% of respondents were in favor of employing forensic accountants to help cut down on money laundering in county government, while 57.8% were against and 3.6% were unclear. As a result, it seems that few local governments are making use of forensic accountants in their fight against financial crime. For this reason, it is important to employ forensic accountants to instruct county governments on measures that may lessen the occurrence of money laundering. The findings corroborated those of Fakih and El-Mousawi (2021), who suggested that bringing in specialists aids in the cultivation of problem-solving, critical thinking, collaboration, ethical awareness, good communication, and investigative abilities necessary for combating and preventing money laundering. Forensic accountants, according to Hegazy et al. (2017), may work autonomously, unlike conventional accountants, who require specific training due to the nature of their work as fraud specialists. To support an arrest and subsequent prosecution, Evans & Weil (2017) accepted that forensic accountants may investigate financial transactions by meticulously reviewing entries from the source document to the reporting stage.

The appointment of forensic accountants may have reduced money laundering, but this has to be investigated further. In the end, 50.9% of respondents thought that employing forensic accountants would reduce money laundering in county governments, while

39.0% thought otherwise. Around 2.2% of those polled didn't know. This finding agreed with research by Dada et al. (2013) that found employing forensic accounting professionals reduced the risk of fraud. Nevertheless, few public personnel are conversant with forensic accounting, therefore this skill has not been extensively deployed to prevent money laundering. As a qualified forensic accountant may help reduce instances of money laundering, it is not surprising that the findings were corroborated by Afriyie et al. (2022). As forensic accounting is becoming more important in the fight against money laundering as institutions get larger and more sophisticated, Bolanle (2017) argues that disclosing instances of money laundering requires the involvement of forensic accounting professionals.

The study also looked at whether or not county governments use forensic accountants to detect fraud. Table 4.5 shows that when asked if county governments should use forensic accountants to detect money laundering, 50.9% of respondents said yes, 12.7% said no, and 5.4% weren't sure. To prevent money laundering, county governments began contracting with outside forensic accountants, something they had not done before. The results matched those of Canhoto's (2021) study, which concluded that hiring fraud experts was essential for spotting and stopping money laundering. In a similar vein, Pitre & Claiborne (2021) argued that in order to eliminate white-collar crime, investigative agility should be embraced and enforced in government agencies and large enterprises. Similar to how Schneider (2006) argued that a forensic accountant's fundamental attributes were necessary to detect and regulate money laundering, it is imperative that such services be contracted out.

There were 57.8 percent who didn't agree with the statement that county government accountants were able to spot money laundering, 22.7 percent who did, and 4.3 percent who weren't sure. Because of this, it became clear that county government accountants lacked the knowledge and expertise to spot and prevent fraud. While forensic accounting is useful in the investigation and professional recovery of assets, it is underutilized in government sectors across the globe owing to the lack of forensic accounting training among most accountants, as Muthusamy (2011) also concluded. Irwin et al. (2014) agreed, arguing that the elimination of money laundering should include more than just the efforts

of regular accountants, who lack the specialized knowledge necessary to detect and stop money laundering.

4.3.4 Level of awareness of forensic accounting practices

The fourth research objective was to determine how much understanding of forensic accounting methodologies affected money laundering prevention and control in Kenyan county administrations. This was critical because knowledge of forensic accounting methodologies would help staff evaluate risk, which would improve the organization's capacity to prevent and detect fraudulent acts. Table 4.6 displays the findings from the study questions.

Table 4.6: Level of awareness of forensic accounting practices

Item		5	4	3	2	1	Mean	Standard deviation
Having few cases of money laundering reported in the county would mean the forensic accounting methods put in place are functioning well.	*f*	23	85	7	64	11	3.24	1.201
	%	11.9	45.1	3.6	33.6	5.8		
The top executives members are knowledgeable on prevention and detection of fraudulent activities.	*f*	8	130	10	25	17	2.26	1.008
	%	4.3	68.5	5.1	13.4	8.7		
Employees are aware that forensic accounting methods used to detect attempts to commit fraud and money laundering whether financial or non-financial can curb money laundering.	*f*	43	64	8	62	13	3.13	1.324
	%	22.4	33.6	4	32.8	7.2		
The management has code of conduct that govern the ethical behavior of employees.	*f*	19	40	10	97	24	2.49	1.262
	%	9.7	21.3	5.4	50.9	12.7		
There are frequent seminars and workshops on issues and methods of forensic accounting.	*f*	16	83	29	32	30	3.21	1.351
	%	8.3	43.3	15.5	17	15.9		
Employees are aware that forensic accounting methods used to detect attempts to commit fraud and money laundering whether financial or	*f*	10	29	8	114	29	3.65	1.263
	%	5.1	15.2	4.3	59.9	15.5		

non-financial can curb money laundering.		
Overall means and standard deviations	**3.00**	**1.235**

Source: Researcher (2022)

Findings showed that 45.1% of respondents disagreed with the statement that a low number of reported cases of money laundering meant that forensic accounting methods could be effective in preventing the crime, while 33.6% agreed with the statement. Chang et al. (2020) argued that because of the diversity of an organization's workforce, its members may have varying degrees of knowledge about money laundering. They also pointed out that a decrease in money laundering instances is not proof that employees are savvy in forensic accounting. In a similar vein, Victor (2020) argues that organizations' perspectives on money laundering prevention and control should shift from institutional frameworks on how it should be controlled to the establishment of management systems that recognize organizations are vulnerable to the threat of money laundering and that sophisticated tools must be incorporated because the landscape of money laundering is dynamic.

With this goal in mind, we posed a second study question to see whether the top executives had the expertise to spot signs of fraud. 68.5 percent of respondents were skeptics, 13.4 percent were supporters, and 4.5% were agnostics on whether or not members of the senior executive team had the expertise to see signs of fraud. This revealed that the top management team lacked the knowledge to recognize fraudulent conduct, with the exception of a few employees with a financial background. This finding is in line with that of Gbegi and Adebisi (2014), who argued that forensic accounting skills are necessary for top management to investigate money laundering since auditors may cooperate with other workers to commit fraud if management does not understand fraud dynamics. In a similar vein, Akinbowale et al. (2020) discovered that senior executives' use of forensic accounting as a strategic and dynamic weapon to regulate all types of fraud is beneficial in preventing misuse of public resources when compared to other standard accounting procedures.

Whether or whether county government employees were familiar with forensic accounting methods for detecting and regulating money laundering was the second study question. If

Kenyan county government workers were educated on forensic accounting procedures, they may enact legislation designed to curb the spread of money laundering. Results indicated that 32.8% of people are confident that county government officials are aware of forensic accounting procedures used to prevent money laundering, while 33.6% are not confident in this, and 4% are undecided. As a result, it is clear that county employees lacked a thorough grasp of forensic accounting methods that might be used to prevent money laundering. This finding jibes with what Turner (2011) said, namely that forensic accounting is still in its infancy in many African countries, and as a consequence, has little to no effect on the war against money laundering. Also, the findings backed up assertions made by Naheem (2016), who said that staff may spot risky spots to improve internal control systems by being aware of money laundering. Rikkilä et al. (2022) came to a similar conclusion, arguing that money laundering risks were exacerbated by cultural factors because some government employees had modernized the practice within institutions where it was internally rationalized and justified, thereby reducing public awareness of how to effectively combat it.

Fifty-nine percent of respondents felt that County Government workers adhere to the established standards governing ethical behaviors, as found in an inquiry examining whether codes of conduct control employee behavior. But, 5.4% weren't sure whether the County Government has set rules and procedures to control employee ethical conduct. While 21.3% didn't even know there was Governments, as argued by Mphendu (2017), need to ensure that sufficient norms of conduct are formed to reinforce norms that reject and hate unethical behavior. According to Yuniarti and Ariandi (2017), a firm's internal control foundation—its rules and regulations on employees' code of conduct—may help reduce risk in the organization if such rules and regulations are carefully adhered to. Caha and Urban (2017) noted the importance of having a strong code of conduct as a foundational element in shaping the culture of any given firm. Moreover, these findings were confirmed.

Researchers wanted to know whether county government officials were holding seminars and workshops on forensic accounting procedures to increase public awareness of the problem of money laundering; findings indicated that 43.3% of respondents disagreed with this statement, while just 17% agreed. Strong support was voiced for Levi et al.

(2014)'s assertion that money laundering deterrence and exposure training is crucial, but that its global use has not yet been optimized. Le Nguyen (2014) agreed, adding that if it became common practice, teaching government employees in public service etiquette may aid in the fight against money laundering. The findings also back up the statements of Njagi (2009), who said that programs teaching employees about the dangers of money laundering and fraud should be implemented so that the general public can spot fraud situations and respond appropriately.

4.4 Factor analysis and presentation

Factor analysis was used to determine which variables should be kept for further analysis in the study's multiple linear regression. Exploratory factor analysis (EFA) is a statistical technique used to identify underlying factors that explain the relationships among a set of observed variables (Lorenzo-Seva, & Ferrando, 2021). In the context of multiple linear regression analysis, EFA can be used as a data reduction technique to identify a smaller set of variables that capture the underlying structure of the data. EFA can be particularly useful when dealing with a large number of potentially correlated variables that may make it difficult to interpret the results of a multiple regression analysis (Lorenzo-Seva, & Ferrando, 2021). By identifying underlying factors that explain the correlations among the observed variables, EFA can help to reduce the dimensionality of the data and identify a smaller set of variables that can be used in a multiple regression model. In summary, EFA can be used to identify the underlying structure of a set of observed variables, which can be useful for data reduction and identifying a smaller set of variables that can be used in a multiple regression analysis (Lorenzo-Seva, & Ferrando, 2021). Findings are presented and analysed in the parts that follow.

4.4.1 Derivation of management tools variable

The Kaiser-Meyer-Olkin (KMO) test of sample adequacy and Bartlett's Test of sphericity were run by the researcher before factor analysis was used to construct the management tools variable. If the KMO test statistic is more than 0.5 and the p-value for Bartlett's test of sphericity is less than 0.05, then the data set is suitable for factor analysis (Marshall & Boggis, 2016). The results of these tests were summarized in Table 4.7. Based on the findings of this research, the dataset of money laundering management tools is appropriate

for factor analysis (KMO = 0.948, >= 0.5), and the Bartlett's Test of sphericity is significant (p-value0.05).

Table 4.7: KMO and Bartlett's Test results for money laundering management tools

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.948
Bartlett's Test of Sphericity	Approx. Chi-Square	3135.732
	df	76
	Sig.	0.000

Source: Researcher (2022)

Principal component analysis was then performed, with the researcher first identifying the elements that accounted for substantial variability in the dataset, from which study variables could be created. Table 4.8 shows that just one of the factors, with an Eigen value larger than one (Ahn & Horenstein, 2013), accounted for 75.586% of the total variation in the dataset. In light of this, only Component 1 (management tools) was kept for future study, while the others were discarded.

Table 4.8: Principal Component Analysis to extract total variance

Component	**Initial Eigen values**			**Extraction Sums of Squared Loadings**		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1(management tools)	9.753	75.586	75.586	9.753	75.586	75.586
2	0.672	4.891	81.254			
3	0.512	3.784	84.172			
4	0.432	3.121	86.297			
5	0.351	2.618	88.991			
Extraction Method: Principal Component Analysis						

Source: Researcher (2022)

To establish if the factor loadings of the submitted statements were more than 0.4 and hence worthy of preservation for future research, a principal component matrix analysis was conducted. Each of the four management tools had factor loadings more than 0.4, as shown in Table 4.9, which summarizes the evaluation of the management tools subcomponent. Component 1 was used in the regression analysis as a derived management tools variable. Because of this, researchers have adequate justification for using averages as a composite measure to establish the management tools variable.

Table 4.9: Component Matrix of the management tools variable

Component Matrix	
	Component 1 (management tools)
Regulatory compliance	0.568
Use of modern and conventional tools	0.632
Money Laundering Risk Management Tools	0.634
Money Laundering Risk Assessment	0.700

Source: Researcher (2022)

4.4.2 Derivation of forensic accounting practices variable

Using the Kaiser-Meyer-Olkin (KMO) test of sample adequacy and the Bartlett's Test of sphericity, the researcher ensured that the dataset was suitable for factor analysis before utilizing factor analysis to develop the forensic accounting techniques variable. Table 4.10 displays the results of the aforementioned experiments. As the KMO test result was 0.912, which is more than 0.5, and the Bartlett's Test of Sphericity was significant (p-value0.05), the results of this research suggest that the dataset of forensic accounting methods is suitable and adequate for factor analysis.

Table 4.10: KMO and Bartlett's Test results for forensic accounting practices

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.912
Bartlett's Test of Sphericity	Approx. Chi-Square	3085.614
	df	76
	Sig.	0.000

Source: Researcher (2022)

The researcher then used principal component analysis to establish the study variables by first identifying the factors that significantly contributed to the dataset's variability. According to Table 4.11, just one component, with an Eigen value greater than one (Ahn & Horenstein, 2013), was responsible for 73.723 percent of the dataset's overall variance. Due to this, only Component 1 (forensic accounting techniques) was retained for further analysis, and the other components were eliminated.

Table 4.11: Principal Component Analysis to extract total variance

Component	**Initial Eigen values**			**Extraction Sums of Squared Loadings**		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1(forensic accounting practices)	9.213	73.723	73.723	9.213	73.723	73.723
2	0.632	4.735	80.328			
3	0.457	3.438	83.512			
4	0.368	2.798	86.271			
5	0.325	2.476	88.218			
Extraction Method: Principal Component Analysis						

Source: Researcher (2022)

In order to find the sub-constructs assessing the variable forensic accounting procedures component and ascertain if the factor loadings of the supplied statements were more than 0.4 in order to preserve them for further research, a principal component matrix analysis was carried out. The study's results, which analysed the forensic accounting techniques variable in Table 4.12, showed that each of the four constructs had factor loadings greater than 0.4. In this case, Component 1 was used in the regression analysis as the variable deriving from forensic accounting techniques. The use of averages as a composite measure to identify the forensic accounting techniques variable was justified by this in sufficient detail.

Table 4.12: Component Matrix of the forensic accounting practices variable

Component Matrix	
	Component 1 (forensic accounting practices)
Money laundering prevention plan	0.635
Money laundering reporting mechanism	0.624
Procedure to check and update inventory	0.528
Zero tolerant to money laundering procedure	0.627

Source: Researcher (2022)

4.4.3 Derivation of forensic accounting skills

The research first determined whether the forensic accounting skills dataset was suitable for factor analysis by doing the Kaiser-Meyer-Olkin (KMO) test of sample adequacy and the Bartlett's Test of sphericity. The results of the study showed that the KMO test was 0.825, which is larger than 0.5, and the Bartlett's Test of sphericity was significant (p-value<0.05), therefore the forensic accounting skills dataset was found to be relevant and adequate for factor analysis.

Table 4.13: KMO and Bartlett's Test results for forensic accounting skills

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.825
Bartlett's Test of Sphericity	Approx. Chi-Square	2146.465
	df	54
	Sig.	0.000

Source: Researcher (2022)

The research then did principal component analysis by first defining the components that accounted for considerable variability in the dataset so that they could be extracted and represent the expected variables. Subsequently shown in Table 4.14, just one component accounted for a substantial amount of variation in the dataset, as its Eigenvalue was more than 1which was 7.658, accounting for 77.442% of the variance. Therefore, only forensic accounting abilities were retained for further examination, while the remainder were discarded.

Table 4.14: Principal Component Analysis to extract total variance

Component	**Initial Eigen values**			**Extraction Sums of Squared Loadings**		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1(forensic accounting skills)	7.658	77.442	77.442	7.658	77.442	77.442
2	0.473	4.206	85.243			
3	0.324	3.724	89.871			
4	0.287	2.635	93.398			
5	0.164	2.219	98.411			
Extraction Method: Principal Component Analysis						

Source: Researcher (2022)

A principal component matrix analysis was used to identify the sub-constructs evaluating the variable forensic accounting abilities component and to determine if the factor loadings of the given statements were more than 0.4 in order to preserve them for future study. Table 4.15's analysis of the forensic accounting skills variable revealed that each of the 3 constructs had factor loadings larger than 0.4. In this instance, Component 1 was employed as the variable coming from forensic accounting expertise in the regression analysis. This adequately justifies the use of averages as a combined measure to identify the forensic accounting abilities variable.

Table 4.15: Component Matrix of the forensic accounting skills variable

Component Matrix	
	Component 1 (forensic accounting skills)
Level of forensic knowledge	0.576
Level of forensic accounting skills	0.634
Level of legal knowledge	0.643

Source: Researcher (2022)

4.4.4 Derivation of money laundering prevention and control variable

The Kaiser-Meyer-Olkin (KMO) test of sample adequacy and the Bartlett's Test of sphericity were used to determine whether the dataset was suitable for factor analysis before factor analysis was carried out to produce the money laundering prevention and control variable. The results of the study indicated that the KMO test was 0.834, which is larger than 0.5, and the Bartlett's Test of sphericity was significant (p-value<0.05), indicating that the dataset of money laundering prevention and control was appropriate and adequate for factor analysis.

Table 4.16: KMO and Bartlett's Test results for money laundering prevention and control

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.834
Bartlett's Test of Sphericity	Approx. Chi-Square	2580.710
	df	90
	Sig.	0.000

Source: Researcher (2022)

The sub-constructs assessing the variable money laundering prevention and control component were identified using a principal component matrix analysis, and it was decided to keep them for further research if the factor loadings of the supplied statements were more than 0.4. Every single one of the five constructs had factor loadings more than 0.4, according to Table 4.17's examination of the money laundering prevention and control variable. In this case, Component 1 was used in the regression analysis as the variable from money laundering prevention and control. The use of averages as a combined metric to determine the money laundering prevention and control variable is therefore fully justified.

Table 4.17: Component Matrix of money laundering prevention and control variable

Component Matrix	
	Component 1 (money laundering prevention & control)
Proactive forensic audits procedures	0.622
Reduction of complex money laundering cases	0.568

More employees being informed about money laundering	0.637
Prosecuting money laundering offenders	0.589
Effective management oversight	0.506

Source: Researcher (2022)

4.5 Ordinal Regression Results

In order for ordinal regression to be useful, the findings must be consistent with the assumption of proportional chances (Institute for Digital Research & Education, 2020). Each pair of result groups should have the same relationship, as stated by the proportional odds assumption (Singh et al., 2020). Considering that there is a unique set of coefficients for the connection between all possible pairings of groups, it follows that there is only one set. If this is not the case, then the researcher will need to look into other regression models to show the connection between each pair of result categories. Since the Chi-square test's null hypothesis is that there is no difference in the co-efficient between the models, the test of Parallel lines ought to fail (Institute for Digital Research & Education, 2020).

According to Table 4.18 below, the results of this study reveal that the proportional odds assumption was not met, meaning that ordinal regression could not be used to assess the relationship between the study variables. Multiple linear regression was used to analyze the impact of ML management tools, forensic accounting procedures, forensic accounting skills and knowledge, and the moderating effect of strong internal controls on the suppression of money laundering in Kenya's county governments.

Table 4.18: Test of Parallel Lines for Ordinal Regression

Test of Parallel Lines[a]

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Null Hypothesis	105.498			
General	0.000[b]	107.379	38	0.000

The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.

a. Link function: Logit.

b. The log-likelihood value is practically zero. There may be a complete separation in the data. The maximum likelihood estimates do not exist.

Source: Researcher (2022)

4.6 Multiple Linear Regression Analysis and Presentation

In order to learn how different factors, such as ML management tools, forensic accounting practices, forensic accounting skills and awareness, and the moderating effect of strong internal controls, affect the prevention and control of money laundering in Kenya's county governments, a Multiple Linear Regression analysis model was used.

Table 4.19, the model summary, reveals that the coefficient of determination, R2, characterizes both the predictive accuracy of the model and the explanatory capacity of the independent variable (0.578). Forensic accounting may account for more than half of the difference in fraud prevention. A change in forensic accounting units accounted for 57% of the difference in money laundering prevention and control, whereas the remaining variance could be accounted for by other factors. The other 42.2% was explained by the county's efforts to counteract money laundering. With an adjusted R2 of 0.553, much lower than the initial R2 of 0.578, it was proven that the prevention and control of money laundering was sensitive to the addition of new unrelated variables. Hence, the whole model was likely very susceptible to noise. Thus, the researchers concluded that the examined features made for the best possible set with regards to money laundering legislation. Consistent with the findings of Popoola et al. (2014), who investigated the role of money laundering examiners, the present study confirmed that competent forensic abilities were essential for the prevention and control of money laundering. Previous study has demonstrated that forensic accounting does not minimize the risk of money laundering; nevertheless, it may assist the executive team create measures to reduce general dangers.

Table 4.19 displays the results of an ANOVA test, and the significant value (0.000b) generated from the ANOVA test is insignificant at the 95% level of significance. This argument is supported by the fact that the estimated F statistic (16.47) is larger than the F critical value (4, 185, 0.05), which is 2.7. The study found that it was possible to draw reliable conclusions on the prevention and control of money laundering in county governments by using a stable mix of predictor factors.

Table 4.19 shows that all of the significance values associated with the null hypotheses may be rejected since they are less than 0.05. The sequence of the significant values for

the different null hypotheses is 0.002, 0.002, 0.001, 0.002, and 0.001. Corresponding calculated t values of (3.223, 3.301, 3.236, 3.368, and 3.401). Money laundering management tools, forensic accounting policies, forensic accounting skills, level of knowledge, and effective internal controls were shown to have a substantial impact on the prevention and control of money laundering in Kenya's county governments. The results provide striking clarity on the interplay between the numerous explanatory variables and the money laundering prevention and control dependent variable.

Forensic accounting regulations and the lack of money laundering are positively correlated (r=0.254, p=0.002), as shown in Table 4.19. Since the estimated t-value (3.301) was greater than the t-critical value (2.0), this association was considered statistically significant (1.96). It was deduced from these results that a 1% rise in forensic accounting standards would lead to a 0.254 percentage point increase in county governments' capacity to identify and control money laundering in Kenya. Furthermore, the regression coefficient between AML controls and prevention was 0.228 (p=0.002). The estimated t-value (3.223) was more than the minimum necessary t-value (1.96), indicating the existence of a statistically significant association. It was determined that for every 1 unit increase in anti-money-laundering management resources, detection and control may potentially improve by a factor of 0.228. Also, the results indicate a relationship of 0.213 (p=0.002) between familiarity with forensic accounting methods and expertise in identifying and controlling money laundering. The t-value of 3.368 was bigger than the minimum value needed to reach statistical significance (t-value = 1.96). The results showed that for every unit increase in familiarity with forensic accounting procedures, the rate of preventing and controlling money laundering increased by 0.213 percentage points. The findings also reveal a link of 0.243 (p0.001) between forensic accounting expertise and the ability to detect and regulate money laundering. A significant association was found, since the estimated t-value (3.236) was larger than the significance threshold (t-value = 1.96). The results of this study strongly showed that an increase of only 1% in forensic accountants' capacity to identify and prevent financial crimes would result in an increase of just 0.24 percentage points in the efficacy of controls over money laundering. The p value (0.001) is statistically significant, hence the association is stronger than expected (0.05). When internal controls are strong, money-laundering incidents go down,

and the link between the two is 0.272 (p0.001). The estimated t-value (3.401) was bigger than the required value, indicating statistical significance (1.96) This clearly shown that for every one-unit increase in internal control robustness, an additional 0.272 points may be predicted in anti-money-laundering measures. The significance of the association was determined by the fact that the p value was less than 0.001. (0.05). The strongest predictor of money laundering prevention and control was the presence of strong internal controls (coefficient of 0.272), followed by forensic accounting policies (0.254), forensic accounting skills (0.243), money laundering management tools (0.228), and finally, level of awareness (0.215). (0.213).

Last but not least, Table 4.19's findings imply that 1.38 units may be useful in the anti-money-laundering struggle. If additional aspects that do not effect money laundering prevention and control but are still a part of the study topic were addressed, they suggested a 1.38-point rise in money laundering prevention and control. The characteristics the author chose to examine were among the most reliable safeguards against and indicators of money laundering in Kenya's county administrations. The statistical model developed for this study is summarized as $Y = 1.38 + 0.228X1 + 0.254X2 + 0.213X4 + 0.272X5$, where Y = money laundering prevention and control in county government, 1.38 = intercept constant, and 0.228, 0.254, 0.243, 0.21, and 0.272 are best estimators for the predictors; money laundering management tools, forensic accounting policies, forensic accounting skills, level of awareness, and robust internal controls.

Table 4.19: Multiple Linear Regression Analysis Results depicting the Effects of ML management tools, forensic accounting practices, forensic accounting skills and awareness on money laundering prevention and control in Kenya's county governments

	Model Summary[b]					
Model		R	R Square	Adjusted R Square	Std. Error of the Estimate	
1		0.753[a]	0.578	0.553	0.0014	
a. Predictors: (Constant), ML management tools, Forensic accounting practices, Forensic accounting skills, Forensic accounting skills awareness b. Dependent Variable: Money laundering Prevention and Control						
	ANOVA[a]					
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	163.158	4	36.587	16.47	0.0000[b]
	Residual	598.467	185	2.353		
	Total	761.625	189			
a. Dependent Variable: Money laundering Prevention and Control b. Predictors: (Constant), ML management tools, Forensic accounting practices, Forensic accounting skills, Forensic accounting skills awareness						
Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant	1.378	0.034			

	Money laundering management tools	0.228	0.081	0.217	3.223	0.002
	Forensic accounting policies	0.254	0.059	0.236	3.301	0.002
	Forensic accounting skills	0.243	0.066	0.216	3.236	0.001
	Level of awareness	0.213	0.073	0.231	3.368	0.002
	Robust Internal controls	0.272	0.072	0.269	3.401	0.001
a. Dependent Variable: Money laundering Prevention and Control						

Source: Researcher (2022)

4.6.1 The moderating effect of robust internal controls on the relationship between ML management tools and money laundering prevention and control in the Kenyan county governments

In addition, a Multiple Linear Regression study was conducted to look at how effective internal controls affected the correlation between anti-money laundering management tools and county governments in Kenya. Table 4.19 displayed the outcomes of the regression analysis. Model overview was shown in the first part of Table 4.19. When strong internal controls are included in as a moderator, the coefficient of determination for how well an organization prevents and controls money laundering rises from 55.1% (R-Square = 0.551) to 57.9% (R-Square = 0.579). As a result, effective money laundering management technologies accounted for 55.1% of the difference in the degree of prevention and control, while robust internal controls accounted for the remaining 2.9%. In addition, there was statistically significant (p 0.0001) greater heterogeneity in the extent to which money laundering prevention and control were attributed to robust internal controls. This was established using the results of an analysis of variance (ANOVA), which can be seen in the second half of Table 4.19 for model 2. In addition, as shown in Table 4.19, third section. If strong internal controls are also increased by one unit, the quantity of money laundering is reduced by 19.6 percentage points (= -0.196, t = -3.826, p-value = 0.0000.05). As a result, the efficacy of anti-money-laundering management technology in Kenya's county administrations is tempered by the existence of robust internal controls.

Table 4.20: Regression Analysis Results of moderating effect of robust internal controls on the relationship between ML management tools and money laundering prevention and control in the Kenyan county governments

	Model Summary[c]								
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.742[a]	0.551	0.548	0.57130	0.551	262.172	1	214	0.000
2	0.761[b]	0.579	0.576	0.55392	0.029	14.638	1	213	0.000

a. Predictors: (Constant), ML management tools
b. Predictors: (Constant), ML management tools, Interaction term between Money laundering Prevention and Control and Robust internal controls
c. Dependent Variable: Money laundering Prevention and Control

	ANOVA[a]					
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	85.567	1	85.567	262.172	0.0000[b]
	Residual	69.845	214	0.326		
	Total	155.412	215			
2	Regression	90.058	2	45.029	146.759	0.000[c]
	Residual	65.354	213	0.307		
	Total	155.412	215			

a. Dependent Variable: Money laundering Prevention and Control
b. Predictors: (Constant), ML management tools
c. Predictors: (Constant), ML management tools, Interaction term between Money laundering Prevention and Control and Robust internal controls

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. error	Beta	t	Sig.
1	(Constant)	6.374	0.232		27.441	0.000
	ML management tools	-0.917	0.057	-0.742	-16.192	0.000
2	(Constant)	5.084	0.406		12.535	0.000
	ML management tools	-0.435	0.138	-0.352	-3.160	0.002
	ML prevention and control moderated robust internal controls	-0.196	0.051	-0.426	-3.826	0.000
a. Dependent Variable: Money laundering Prevention and Control						

Source: Researcher (2022)

CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS

The chapter offers the findings in relation to the research questions, important deductions, conclusions, and crucial study suggestions. The study looked at how well Kenya's county governments prevented and controlled money laundering using the forensic accounting profession. In order to get succinct findings, many study hypotheses based on the research parameters were statistically evaluated. The results and suggestions related to certain objectives were also emphasized.

5.1 Summary of the Findings

The researcher collected and organized a sufficient amount of relevant data in line with the study's stated goals. A variety of hypothetical bases were carefully investigated in order to arrive at sound findings and pinpoint the research gap, all of which were based on the work of renowned thinkers. A comprehensive theoretical model connecting forensic accounting and anti-money-laundering efforts was developed. The specific goals challenge the underlying assumption of causality. An opinion-based query was constructed using a conceptual framework and certain research parameters, and its validity was evaluated using the content validity index in a pilot study. The degree of multicollinearity between the independent variables was examined. Election day was soon approaching, therefore the researcher also utilized a Google form questionnaire to collect data as efficiently as possible.

5.1.1 Effects of forensic accounting procedures on money laundering prevention and control

The purpose of this research was to determine whether or not County Governments in Kenya use forensic accounting processes for the purpose of preventing and controlling money laundering. The results proved without a doubt that forensic accounting techniques helped in the control and prevention of money laundering. Statistical inferences led to findings that clarified the assertions. Hence, the results confirmed the significance of forensic accounting concepts in the detection, monitoring, and control of money laundering. Consistent with the findings of Okunbor & Obaretin (2010), who argue that the recent wave of corporate failures has increased the responsibility and duties placed on

accountants to equip themselves with the skills necessary to recognize and address factors of poor organizational governance, financial fraud, money laundering, and other wrongdoings, the present study's findings suggest that accountants are more likely to be involved in the detection and prevention of such misconduct. In light of this, it is essential that accountants at all levels have the knowledge and skills to spot, investigate, and document any unusual activity that could indicate fraud or money laundering. Although the correlation between the two concepts was positive, it was not as strong as had been hoped. It's possible, however, that this is because county governments in Kenya are very new. One evidence that many forensic accounting standards were still in their formative stages was that many local governments were simply mirroring federal guidelines.

The findings of the study supported the idea that forensic accounting techniques may significantly aid in the fight against money laundering. The study's findings suggested that using forensic accounting methods might help uncover and prevent money laundering in county governments by significantly reducing the frequency with which such situations occur. What's more, the study discovered that county governments who use forensic accounting get improved results. Forensic accountants study fraudulent financial transactions in order to help businesses and individuals avoid such misdeeds in the future. Most companies make use of it as a tool among many to check their books for signs of fraud when mandated to do so by regulatory agencies or shareholders. Forensic accounting uses methods like investigative accounting and litigation support to improve a company's operations.

Opiyo (2017) investigated the role of forensic accounting in reducing instances of financial malfeasance at Kenyan government-owned firms. Fifty-three managers from many levels took part in the study. Inferring from this, he found that all Kenyan parastatals use proactive tactics in fraud audit and effective internal controls, both of which have considerably aided in the decrease of fraud. According to the study's findings, parastatals in Kenya have put in place protections such compliance processes and function separation in order to lower the possibility of fraud. One of the best approaches to narrow the audit expectation gap is using a forensic audit, as stated by (Wanjohi, 2011). Omondi (2013) studied how forensic accounting services detect and prevent bank fraud in Kenya. Findings suggest that with the use of Forensic accounting services, more cases of fraud

were uncovered. There is abundant evidence from other research supporting the findings of each of these investigations.

5.1.2 Effects of money laundering management tools on money laundering prevention and control

The second objective was to investigate whether or not county governments in Kenya might use money laundering management technology for the purpose of prevention and regulation. Several county governments utilize both established and innovative strategies to combat money laundering. New anti-money laundering approaches have been developed to help with detection and prevention, however a descriptive study found that these methods had more shortcomings than traditional ones. The results indicate that there is a statistical correlation between the implementation of anti-money laundering management systems and the achievement of preventative and control goals related to money laundering. Surprisingly, Kenyan County governments have not prioritized the adoption of modern money laundering management technology despite their proven efficacy in thwarting criminal activity. Limited access to adequate funding may also play a role in the inefficient implementation of cutting-edge methods for combating financial crime.

5.1.3 Effects of forensic accounting skills on money laundering prevention and control

The study's third goal was to inform county administrators on whether or not forensic accounting skills may aid in the prevention and regulation of money laundering in Kenya's county governments. The results suggest that forensic accountants may be an invaluable asset in the battle against money laundering. In this case, it was decided that the county government should employ experts in the battle against money laundering. However, most county government accountants and executives were deemed to be unprepared to deal with money laundering. Working with forensic accounting professionals was shown to have a significant influence on money laundering prevention and control, despite the fact that forensic accountants may not be a part of the county government's organizational structure. As researchers and policymakers learned more about forensic accounting, its services were increasingly put to use.

5.1.4 Effects of level of awareness on money laundering prevention and control

A fourth objective of the research was to determine whether and how the amount of knowledge about forensic accounting procedures influenced the actions of Kenyan county administrations to identify and control money laundering. Descriptive data shows that the vast majority of County Government employees are uninformed of the wide variety of forensic accounting methods that may be used to identify and control money laundering. There are a number of issues that must be addressed in forensic accounting methods and processes. Nonetheless, most regions had crystal-clear regulations for how their staff should behave. And to rub salt in the wound, county governments did not give enough education to combat the problem of laundered cash. Forensic accounting techniques were not well understood since most county governments did not regularly provide seminars and workshops on money laundering prevention and control. Although the results were far from perfect, they did indicate a good statistical link between the knowledge of forensic accounting procedures and the prevention and control of money laundering on the part of county governments in Kenya.

5.1.5 Effects robust internal controls on money laundering prevention and control

The final purpose of the study was to assess the efficacy of county governments' internal controls in preventing and regulating money laundering. Findings suggest that effective internal controls play a major role in helping county governments combat money laundering. The responses that received the most yes votes provided further support. In line with the findings of Mohd-Sanusi et al. (2015), who argued that the purpose of internal control is to ensure that goals are met in terms of operational efficiency and effectiveness, financial reporting credibility, and compliance with applicable laws and regulations, we find that internal controls have a positive effect on all three of these areas. The corporation must take precautions to reduce the risk of fraud in order to protect the reliability of its internal control system from the possibility that fraudsters may attempt to exploit the system's various weaknesses.

When there are holes in a company's internal controls, dishonest employees are free to commit fraud. Because of this, it's crucial that businesses assess the risk of fraud to see

how it could affect their own control systems. Wahinya (2015) found that the frequency with which internal controls are reviewed and updated affected the likelihood of fraud. This is because fraudsters may identify and exploit evaluation and correction lags in the absence of regular reviews.

5.2 Conclusion

Although corruption is a significant issue in Kenya's county governments, the relevance of the study's subject is undisputed. The researcher was originally inspired to carry out this investigation by the pervasiveness of fraud and money laundering inside the County government as well as the seeming despondency of the local populace. The research heavily relied on quantitative data to analyze the function of forensic accounting in the management and prevention of money laundering by the County government of Kenya. The significance of forensic accounting techniques in the fight against and management of money laundering was the study's most important discovery. Together with this, a survey was sent to county employees to find out how they felt about the use of money laundering management technology for the purpose of regulation and prevention. In addition, the study analyzed the level of familiarity county government officials in Kenya had with forensic accounting and the role it played in the fight against and regulation of money laundering in the country. Findings revealed that county government employees did not properly execute forensic accounting processes to stop money laundering. A money laundering control strategy, a zero-tolerance policy for corruption and money laundering, a money laundering reporting system, and a check-and-update policy for inventories are just some of the policies that have been identified as potentially useful in the fight against money laundering. Only the policy on updating and verifying inventories was really implemented, with the other three only being stated in county government policy manuals and notice boards. Finding that many county governments lacked both a money laundering control plan and a policy on reporting money laundering was a major finding. County governments used both traditional and cutting-edge technology to fight money laundering, as shown by statistics on the use of money laundering management solutions. Most counties used antiquated, ineffective methods to regulate and combat money laundering, in contrast to the use of cutting-edge technology and methodologies. In spite of this, most employees thought that if modern methods of controlling money

laundering were put into place, it would greatly reduce the amount of money laundered. Inasmuch as many County Government employees did not adhere to the established norms and processes, it was imperative that the County Executive take steps to enhance compliance with them. The risk assessment proved to be an important tool in combating money laundering, thus it was imperative that each county have access to sufficient supplies.

In addition, the study discovered that if county governments in Kenya used forensic accounting methods, their understanding of money laundering would improve. As so few employees were familiar with the emerging field, studies revealed that imparting knowledge of forensic accounting via workshops and seminars was the most effective way to do so. The same was true for counties, which needed to establish ethical standards, particularly for forensic accounting given its significance in keeping tabs on the potential for corruption. Not many more counties in Kenya are making use of forensic accountants. It has been suggested that counties needed to employ forensic accountants since doing so reduced the risk of money laundering. Money laundering may be reduced by bringing in experts in forensic accounting, since county employees and executives lacked the necessary knowledge. To better comprehend and handle money laundering and prevent it, county government accountants should study forensic accounting. As a whole, the results of the study indicated a high degree of association between the predictor variables and the criterion variable, leading the researcher to conclude that forensic accounting policies, money laundering management tools, awareness of forensic accounting techniques, and forensic accounting skills all played a significant role in the prevention and control of money laundering. Study topic fundamentally provided significant insight into how county employees perceive forensic accounting. The findings also showed how far forensic accounting has come in terms of preventing and controlling money laundering in Kenya's county governments, highlighting the need for improvement in those institutions.

5.3 Recommendations

5.3.2 Managerial recommendations

Based on the findings of this study and in the interest of limiting the spread of money laundering, the authors suggest that businesses make use of forensic accounting to aid achieve these objectives. The most credible empirical evidence shows that traditional

money laundering deterrence and alleviation strategies are the least effective in tackling the money laundering problem. Thus, businesses are urged to use modern methods and tools to combat the problem of financial crime. Businesses in Kenya should check that they are in compliance with anti-money-laundering laws to reduce the likelihood of occurrences in the county governments. Money laundering risk management solutions should be used to reduce the frequency of losses caused by this crime.

5.3.3 Policy recommendations

In order to boost the current international trend of money laundering prevention and control, national and local governments must develop policies that encourage the discipline of forensic accounting. To aid in the creation of effective anti-money laundering laws, it is crucial that county governments design and execute effective money laundering control strategies. Businesses should establish a streamlined reporting procedure for suspected cases of money laundering to ensure the issue is addressed as soon as feasible. Local governments also have the added responsibility of ensuring that its employees are not breaking the law by engaging in money laundering. For the sake of the public and the profession of accounting, a regulating body should be set up to oversee the work of forensic accountants. For the purpose of conducting investigations, this group will provide policy guidelines, such as, but not limited to, the development of standard operating procedures. Moreover, the group will protect its members before, during, and after any investigations or lawsuit engagements. To help forensic investigators and victims of money laundering gain confidence, it is also advised that the legislative framework be strengthened.

Staff in county governments should be exposed to seminars and training sessions on forensic accounting practices that might improve their understanding of and skills in combating money laundering. Kenya's county governments have significant challenges in their attempts to prevent money laundering because to a lack of awareness of forensic accounting methodology, as well as a lack of forensic accounting rule expertise. Even though forensic accounting is essential in the battle against money laundering, more education on the topic is needed for both the general public and accounting professionals. In addition, it's crucial that everyone working for the county government is aware of the possible money laundering hotspots so that they can work together to eradicate the

problem. To put an end to money laundering inside county government agencies, it is necessary to hire outside forensic accounting specialists who can integrate their skills into the existing organizational structure. If accountants and executives are to be more successful in inhibiting money laundering, they must enhance their skills and knowledge in this area. Forensic accounting principles should be included as part of the requirements for full membership accreditation by any regulatory organization, regardless of the professions for which its members have licenses.

5.3.4 Academic recommendations

To further prepare students for careers in this field, universities should provide foundational forensic accounting courses and degree programs. Moreover, academic institutions should encourage research opportunities, especially in the area of money laundering investigative strategies. This will increase the body of knowledge in forensic accounting. Last but not least, in order to help prevent and manage money laundering in Kenya, the government should set up forensic units in all of its ministries, parastatal organizations, and county governments.

5.4 Limitations of the study

Sincerity on the part of responders was a limiting factor in the study's accuracy. The researcher was unable to gauge the veracity of the responses, especially in respect to instances of money laundering inside county governments. Yet, responders only have so much time to complete the survey. Due to time constraints imposed by their jobs, many individuals were unable to respond.

Because money laundering is such a touchy subject, many potential poll respondents were unwilling to provide their opinions. There seems to be significant confusion between respondents about the metrics used in the poll. Time and resources were other constraints on the research, which was conducted amid ongoing preparations for the 2022 election on a shoestring budget. As a consequence, the study could only go as far as the researcher's own finances would allow.

5.5 Recommendations for further research

The purpose of this research was to examine how county governments in Kenya may benefit from forensic accountants' expertise in combating and preventing money laundering. In particular, this study investigated forensic accounting policies, money

laundering management tools, the knowledge of forensic accounting processes, and the application of forensic accounting skills to the management and regulation of money laundering. The money laundering control strategy, the money laundering reporting policy, and the zero tolerance policy together made up the forensic accounting policy. Further study is needed to learn how a money laundering control approach may improve preventative and control efforts. As with drug trafficking, there hasn't been much success with reporting money laundering in many organizations throughout the globe. Further study is needed to determine whether or if a money laundering reporting plan may help eliminate drug trafficking. Moreover, despite postings to the contrary, government agencies have failed to implement a zero-tolerance policy on money laundering. Because this is such a crucial issue, it behooves us to conduct extensive studies on its potential usefulness in combating such illicit activities.

Both cutting-edge and tried-and-true methods of money laundering management contribute to a gradual but noticeable decline in this criminal activity. This calls for greater study into whether or not traditional methods of money laundering control are still relevant in the present day. Similar to how more study is needed to determine whether anti-money-laundering rules and regulations are effective, so too is more study needed to see if compliance with these laws and regulations really prevents or controls money-laundering. A greater amount of study is needed specifically on how the use of risk management systems helps to prevent money laundering.

The importance of forensic accounting expertise in money laundering control has to be studied in depth. Research on the impact of risk supervision for money laundering is crucial for determining effective responses to this crime. County governments would benefit from understanding the fundamental forensic accounting skills if study were conducted on the application of forensic accounting knowledge to the regulation of money laundering.

The knowledge needed to prevent money laundering might be provided by outsourcing fraud professionals. For this reason, it is important to study whether or not the use of forensic accountants might help reduce money laundering. Finally, research must be done to ascertain whether or not the finance team and senior management need competency in

the detection and prevention of money laundering in order to address the money laundering problem.

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APPENDICES

6 APPENDIX I: INTRODUCTION LETTER

Dear Respondent,

RE: INTRODUCTORY LETTER FOR RESEARCH INSTRUMENTS

Please complete the questionnaire below. Your candid response will be crucial in ensuring that the research findings are fair. The information you submit will be kept strictly confidential. The findings of this study will be utilized strictly for academic research and to further knowledge in the field of study.

Thank you for your support.

Yours Faithfully,

Gloria Kerubo Araka

7 APPENDIX II: QUESTIONNAIRE

SECTION A: Demographic information of respondents

Instruction: Kindly indicate with a tick the appropriate option accordingly

Indicate your gender

Male [ ]
Female [ ]

Age bracket

Below 30 years [ ]
Age 31 – 50 years [ ]
Above 50 years [ ]

Highest level of education attained

Bachelor's degree [ ]
Master's degree [ ]
Doctorate degree [ ]

Name of the county where you currently work?

Kisumu [ ]
Homabay [ ]
Migori [ ]
Kisii [ ]
Nyamira [ ]
Siaya [ ]
Vihiga [ ]
Busia [ ]
Kericho [ ]
Bomet [ ]
Kakamega [ ]

Which is your current position in the county?

Departmental accountants [ ]
Director auditors [ ]
Revenue officers [ ]
County secretaries [ ]
Chief officers [ ]

Years of experience in your position

Less than 5 years [ ]
5 – 10 years [ ]
More than 10 years [ ]

Years of experience with the county government

Less than 5 years [ ]
More than 5 years [ ]

SECTION B: implementations of forensic accounting practices

1. What is your level of agreement with the following statements that relate to implementation of forensic accounting practices in preventing money laundering in county governments? Use a scale of 1-5 where 1= strongly agree, 2 = Agree, 3 = Neutral, 4 = Disagree and 5 = strongly disagree.

Statement	1	2	3	4	5
There are forensic Accounting Policies in the County Government					
We have a Policy to check and update inventory to reduce cases of money laundering in the county					
There is an effective money laundering and fraud reporting mechanism in the county government.					
There is fraud control plan to curb money laundering					
Our county has a policy of zero tolerance to money laundering communicated to employees					
The application of forensic accounting practice enhances the detection and prevention of money laundering in my county.					

2. Suggest any other policies and practices that can be incorporated in the management to reduce, detect or prevent money laundering and fraud activities in the counties ….....

SECTION C: Money laundering management tools

3. What is your level of agreement with the following statements that relate to money laundering management tools influences the prevention of money laundering in the County governments? Use a scale of 1-5 where 1= strongly agree, 2 = Agree, 3 = Neutral, 4 = Disagree and 5 = strongly disagree.

Statement	1	2	3	4	5
Improvement on Regulatory Compliance has reduced money laundering in the County Government					
County government use both traditional and modern money laundering and fraud management tools					
Traditional tools have loopholes hence most counties have not been able to prevent money laundering.					

The use of modern technology like forensic accounting has led to reduction and prevention of money laundering practices in the counties.					
Proper fraud risk management tools can Control and prevent money laundering in the counties.					
Fraud risk assessment mitigates Internal and External money laundering activities in the counties.					

4. State a few traditional money laundering management tools as well as modern money laundering management tools/ approaches used in your county to curb occurrence of money laundering. State your opinion on their effectiveness……

SECTION D: Forensic accounting skills and the level of awareness

5. What is your level of agreement with the following statements that relate to forensic accounting skills and the level of awareness of forensic accounting practices on the prevention of money laundering in the County governments? Use a scale of 1-5 where 1= strongly agree, 2 = Agree, 3 = Neutral, 4 = Disagree and 5 = strongly disagree.

Statement	1	2	3	4	5
Forensic accounting activities and skills have a positive effect on money laundering prevention performance in the counties.					
Forensic accounting is an effective tool to recover stolen money in the counties.					
Employees in the county government are aware of forensic accounting methods used on money laundering prevention.					
The management has code of conduct that govern the ethical behavior of employees.					
There are frequent seminars and workshops on issues and methods of forensic accounting.					
Employees are aware that forensic accounting methods used to detect attempts to commit fraud and money laundering whether financial or non-financial can curb money laundering.					
Having few cases of money laundering reported in the county would mean the forensic accounting methods put in place are functioning well					

The top executives members are knowledgeable on prevention and detection of fraudulent activities.					
County Governments Accountants are Skilled to detect financial crimes.					
County government outsource fraud experts to detect fraudulent activities.					
Money laundering cases dropped after engagement of forensic accountants					
Money laundering has reduced through the use of forensic skills in County Governments					

6. How are employees in your county government made aware of types of fraud and subsequent consequences for committing a fraudulent act?.....
7. Comment on whether the accountants in the county governments are frequently empowered with skills on fraud and money laundering prevention……

SECTION E:

8. What is your level of agreement with the following statements that relate to preventing money laundering in county governments? Use a scale of 1-5 where 1= strongly agree, 2 = Agree, 3 = Neutral, 4 = Disagree and 5 = strongly disagree.

Statement	1	2	3	4	5
Money laundering cases reduced in the county government after the frequency of internal control measures were increased, for example, updating inventories, using traditional or modern approach.					
Increased frequency and use of modern technology to monitor, keep record of transactions made, backing up of data within the office and database lead to reduction of fraud and money laundering cases.					
According to records it is noticeable that money laundering management policies and practices lead to reduction of cases of money laundering in the counties.					

8 APPENDIX III: INTERVIEW SCHEDULE FOR COUNTY SECRETARY & COUNTY DIRECTOR AUDITOR

1. What is your age group?

Less than 45 years [ ]
Over 45 years [ ]

2. What is your highest level of education achieved?

Bachelor's degree [ ]
Master's degree [ ]
Doctorate degree [ ]

3. Name of the county where you currently work?

Kisumu [ ]
Homabay [ ]
Migori [ ]
Kisii [ ]
Nyamira [ ]
Siaya [ ]
Vihiga [ ]
Busia [ ]
Kericho [ ]
Bomet [ ]
Kakamega [ ]

4. Which is your current position in the county?

Director auditors [ ]
County secretaries [ ]

5. For how long have u been in such a senior position (it can be elsewhere)?

Less than 5 years [ ]
5 – 10 years [ ]
More than 10 years [ ]

6. For how long have u been in such a senior position in this county?

Less than 5 years [ ]
More than 5 years [ ]

7. For how long have you engaged in politics?

Less than 5 years [ ]
5 – 10 years [ ]
More than 10 years [ ]

8. Explain briefly the criteria for hiring personnel in the county, including age, job experience, talents, and if they are politically motivated (instigated)……

9. Has your county included forensic accounting rules in its mainstream policy guidelines to detect and discourage money laundering or fraud?.....

10. Do you feel workers, the community, and other county stakeholders are aware of money laundering practices? If Yes, explain what you have done…… and if No, what efforts have you taken to ensure that all stakeholders are aware of the situation?.....

11. In Kenya, most county governments deploy surveillance security systems to combat fraud. What are your thoughts on the deployment of these security technologies in regard to money laundering control?.....
12. What safeguards have you put in place to combat fraudulent activities such as money laundering and fraud? For example, monitoring and reviewing financial statements, as well as identifying and exposing fraudulent activity.
13. Has your county hired forensic accounting specialists? If not, could you perhaps clarify briefly whether they outsource these experts?.....
14. Is there an instance of money laundering that has been discovered in your country? What steps did management take?.....

THANK YOU SO MUCH

9 APPENDIX IV: LIST OF TARGETED COUNTIES

Kisumu
Homabay
Migori
Kisii
Nyamira
Siaya
Vihiga
Busia
Kericho
Bomet
Kakamega

10 APPENDIX V: BUDGET FOR THE STUDY

ITEM	**COST (KSH.)**
INTERNET COSTS	3,000.00
PRINTING COSTS	1,000.00
AIRTIME COSTS	3,000.00
MISCELLANEOUS COSTS	5,000.00
TOTAL	**12,000.00**

APPENDIX VI: LICENSE AND PERMITS

RESEARCH PERMIT

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: **148955**

Date of Issue: **21/July/2022**

RESEARCH LICENSE

This is to Certify that Ms.. GLORIA kerubo KERUBO of Strathmore University, has been licensed to conduct research in Bomet, Busia, Homabay, Kakamega, Kericho, Kisii, Kisumu, Migori, Nairobi, Nyamira, Siaya, Vihiga on the topic: The Effectiveness of Forensic Accounting Profession in Prevention of Money Laundering in County Governments in Kenya. for the period ending : 21/July/2023.

License No: **NACOSTI/P/22/19075**

148955

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ETHICS REVIEW APPROVAL

Strathmore UNIVERSITY

30th May 2022

Ms Kerubo Araka, Gloria
kerubo.araka@gmail.com

Dear Ms Kerubo,

RE: The Effectiveness of Forensic Accounting Profession in Prevention of Money Laundering in County Governments in Kenya.

This is to inform you that SU-IERC has reviewed and **approved** your above **SU Masters'** research proposal. Your application reference number is **SU-IERC1335/22.** The approval period is **30th May 2022 to 29th May 2023.**

This approval is subject to compliance with the following requirements:

i. Only approved documents including (informed consents, study instruments, MTA) will be used
ii. All changes including (amendments, deviations, and violations) are submitted for review and approval by SU-IERC.
iii. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to SU-IERC within 48 hours of notification
iv. Any changes, anticipated or otherwise that may increase the risks or affected safety or welfare of study participants and others or affect the integrity of the research must be reported to SU-IERC within 48 hours
v. Clearance for export of biological specimens must be obtained from relevant institutions.
vi. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal.
vii. Submission of an executive summary report within 90 days upon completion of the study to SU-IERC.

Prior to commencing your study, you will be expected to obtain a research license from National Commission for Science, Technology, and Innovation (NACOSTI) https://research-portal.nacosti.go.ke/ and obtain other clearances needed.

Yours sincerely,

for: **Dr Ben Ngoye,**
Secretary; SU-IERC

Cc: Prof Fred Were,
Chairperson; SU-IERC

STRATHMORE UNIVERSITY INSTITUTIONAL ETHICS REVIEW COMMITTEE
(SU-IERC)
30 May 2022
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