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Influence Of Internal Control Mechanisms On Fraud Prevention In Universities In Bayelsa State, Nigeria

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Abstract: *The paper explored how internal control mechanisms impacts fraud prevention in universities in Bayelsa State, Nigeria. An analytic descriptive survey design was adopted. The targeted population consisted of all 87 400 and 300 levels Business Education students in Niger Delta University, Bayelsa State. The census method was applied because of size of the population. An instrument titled "Influence of Internal Control Mechanisms on Fraud Prevention in Universities Questionnaire"; was used to gather data, and it contained 15 item statements rated on a 4-point scale. Descriptive statistical was applied to answer the research questions, and hypotheses were tested using t-test. The paper revealed that regular internal audits influences fraud prevention in universities in Bayelsa State. So, the study concluded and recommended that Regular internal audits significantly strengthen fraud prevention by enhancing early detection, compliance, and accountability mechanisms within universities. As such, universities should institutionalise periodic and risk-based internal audit reviews to strengthen early fraud detection and reinforce accountability, as consistent internal scrutiny enhances control effectiveness and reduces exposure to financial misconduct.*

Key words: Control Mechanisms, Fraud Prevention, Influence, Internal, Universities

Introduction

The integrity and sustainability of higher education institutions depend significantly on the degree to which governance structures shape organisational outcomes. In institutional research, influence is commonly conceptualised as the capacity of organisational systems and managerial practices to shape behaviours, processes, and performance outcomes within complex entities (OECD, 2015; World Bank, 2020). Within universities, such influence is often exercised through formalised policies, oversight arrangements, and accountability mechanisms that determine how resources are managed and safeguarded. As public universities in developing contexts continue to confront heightened financial pressures and accountability demands, understanding how organisational influence operates through control systems becomes critical, thereby necessitating a closer interrogation of internal control mechanisms as governance instruments.

Internal control mechanisms are organized procedures established to ensure a satisfactory degree of assurance regarding the efficacy of operations, the precision of financial reporting, and compliance with applicable laws and regulations (COSO, 2017; IFAC, 2018). These mechanisms typically encompass control and activities, environments, risk evaluation, and monitoring procedures that collectively mitigate exposure to irregularities. Empirical evidence from the public sector indicates that robust internal control frameworks are associated with reduced vulnerability to financial mismanagement and enhanced institutional credibility (Aikins, 2012; Eulerich et al., 2020). Given the multifaceted nature of university operations, the adequacy of these mechanisms becomes central to limiting opportunities for misconduct, which brings the discourse to the imperative of preventing fraud.

Fraud prevention are the proactive measures, policies, and institutional arrangements aimed at deterring, detecting, and responding to intentional acts of deception for personal or organisational gain (Association of Certified Fraud Examiners [ACFE], 2022; Wells, 2017). Prevention-oriented frameworks emphasise early risk identification, segregation of duties, transparent reporting channels, and enforcement of ethical standards. Global surveys consistently show that organisations with formalised anti-fraud controls experience lower median losses and shorter fraud duration compared to those without such systems (ACFE, 2022; PwC, 2020). In the university context, where decentralised financial activities and multiple revenue streams exist, prevention strategies must be integrated into routine governance processes, thus underscoring the need to situate fraud prevention within the operational realities of universities.

Universities represent complex public institutions characterised by semi-autonomous faculties, diverse funding sources, and intricate administrative structures (Altbach et al., 2018; Teixeira et al., 2017). Their governance arrangements often combine academic self-regulation with public financial accountability, creating unique control challenges. In Nigeria, public universities operate within statutory frameworks that mandate transparency and prudent resource management, yet recurrent audit reports have revealed weaknesses in compliance and financial oversight (OAGF, 2021; Saint et al., 2013). Such structural complexity heightens exposure to control lapses, making the strengthening of routine oversight activities, including regular internal audits, particularly indispensable.

Regular internal audits serve as an independent appraisal function established within organisations to evaluate and improve the effectiveness of risk handling, control, and governance frameworks (IIA, 2017; Lenz & Hahn, 2015). By systematically reviewing

financial transactions, operational procedures, and compliance practices, internal auditors provide management with assurance and advisory services that can pre-empt irregularities. Research indicates that the frequency and calibre of internal audit engagements significantly contribute to the early detection of control weaknesses and fraudulent schemes (Alzeban & Gwilliam, 2014; Drogalas et al., 2017). Where internal audit units are adequately resourced and independent, they contribute substantially to institutional resilience, which logically extends the discussion to the complementary role of regular external audits.

Regular external audits offers an autonomous examination of financial reports and internal control systems by parties outside the organisation, thereby enhancing public confidence and accountability (DeFond & Zhang, 2014; IAASB, 2018). In public sector institutions, external audits also assess submission with statutory and regulatory demands, reinforcing transparency in the management of public funds. Empirical studies demonstrate that frequent and rigorous external audits can deter fraudulent reporting and strengthen governance practices by signalling oversight to stakeholders (Appah & Emeh, 2013; Hay et al., 2014). Nevertheless, audit mechanisms alone may not suffice without a culture that supports ethical vigilance, thus drawing attention to anti-fraud awareness within institutions.

Anti-fraud awareness encompasses structured educational and communication initiatives aimed at sensitising staff and stakeholders to fraud risks, reporting channels, and ethical responsibilities (ACFE, 2022; Transparency International, 2019). Such initiatives often include training programmes, whistleblowing mechanisms, and codes of conduct designed to cultivate an ethical climate. Evidence suggests that organisations investing in continuous fraud awareness training experience earlier detection of misconduct and reduced financial losses (Button & Gee, 2015; PwC, 2020). Within universities, where academic and administrative staff exercise considerable discretion, fostering awareness strengthens collective responsibility for safeguarding institutional assets.

Despite the theoretical and empirical recognition of these governance tools, observable patterns in some Nigerian public universities, including those in Bayelsa State, reveal recurring audit queries, delayed financial reporting, and allegations of misappropriation that signal potential weaknesses in control implementation (OAGF, 2021; ACFE, 2022). While prior studies have examined internal controls and fraud in broader public sector contexts, limited empirical attention has focused specifically on how distinct internal control mechanisms influence fraud prevention within universities in Bayelsa State. This contextual and sector-specific gap constrains evidence-based reforms tailored to higher education governance in the state. So, this paper explored influence of internal control mechanisms on fraud prevention in universities in Bayelsa State, Nigeria. Precisely, the paper investigated how;

1. regular internal audits influences fraud prevention in universities in Bayelsa State;
2. regular external audits influences fraud prevention in universities in Bayelsa State; and
3. Anti-Fraud awareness influences fraud prevention in universities in Bayelsa State.

Research Questions

1. How does regular internal audits influence fraud prevention in universities in Bayelsa State?
2. How does regular external audits influence fraud prevention in universities in Bayelsa State?
3. How does anti-fraud awareness influence fraud prevention in universities in Bayelsa State?

Research Hypotheses

Ho_1 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how regular internal audits influences fraud prevention in universities in Bayelsa State.

Ho_2 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how regular external audits influences fraud prevention in universities in Bayelsa State.

Ho_3 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how anti-fraud awareness influences fraud prevention in universities in Bayelsa State.

Methodology

The paper employed an analytic descriptive design, with a population 87 400 and 300 levels business education undergraduates in Niger Delta University, Bayelsa State. Since the population was small, the census method was applied.

An instrument titled “Influence of Internal Control Mechanisms on Fraud Prevention in Universities Questionnaire”; containing 15 item statements with a 4-point scale was used to gather data. Two experts validated the instrument.

Using Cronbach Alpha on the instrument an index of 0.78 was attained. The instrument was administered to the respondents by the researchers and with assistance of two trained research assistance and was retrieved immediately the respondents responded to it. Descriptive statistics was used to analyse the research questions, while t-test was used to test the null hypotheses.

For a decision to be reached, item mean equal or above 2.50 were said to be agree. And mean scores equal or less than 2.49 were said to be disagree. Also, in the test of hypotheses, hypotheses of no significance difference were upheld for items whose t-cal values were less than the t-crit value of 1.960 at $P<0.05$ level of significance and at 85 degrees of freedom. On the other hand, hypotheses of no significance difference were rejected for items whose t-cal values were greater than the t-crit values of 1.960 at $P>0.05$ level of significance and at 85 degrees of freedom.

Results

Research Question One: How does regular internal audits influence fraud prevention in universities in Bayelsa State?

Table 1: Mean and Standard Deviation Analysis of How Regular Internal Audits Influence Fraud Prevention in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		$\bar{x}$	SD		$\bar{x}$	SD	
1	Regular internal audits influence early identification of fraudulent practices.	3.48	0.66	A	3.33	0.78	A
2	Regular internal audits influence the prompt detection of financial irregularities.	3.41	0.69	A	3.28	0.76	A
3	Regular internal audits influence compliance with established financial control procedures.	3.39	0.69	A	3.23	0.75	A
4	Regular internal audits influence accountability in the management of institutional resources.	3.43	0.70	A	3.26	0.76	A
5	Regular internal audits influence the reduction of opportunities for fraudulent activities.	3.50	0.66	A	3.30	0.77	A
	Grand $\bar{x}$ and SD	**3.44**	**0.66**	**A**	**3.28**	**0.77**	**A**

Key: $\bar{x}$ = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 1 revealed how regular internal audits influences fraud prevention in universities in Bayelsa State. The data for 400 level Business Education students shows item means ranging from 3.39 to 3.50 and a respective SD. Dev. ranging n from 0.66 to 0.70, in the analysis of the 300 level Business Education students, their mean scores were observed to range from 3.23 to 3.33, accompanied by Std. Dev. between 0.75 and 0.78. Notably, the Grand Mean for the 400 level business education students was recorded at 3.44, while that for the 300 level stood at 3.38, both exceeding the base-mark of 2.50. This data suggests a consensus among respondents regarding the favorable effect of regular internal audits on the prevention of fraud in universities in Bayelsa State. The Std. Dev. values of 0.66 and 0.77 reflect a low spread in views, signifying that respondents' views were closely aligned regarding the effect of regular internal audits on fraud prevention. A deviation of 0.66 suggests strong consensus, while 0.77, though slightly higher, still denotes moderate variability within an acceptable range. Together, these dispersion measures demonstrate that respondents consistently affirmed the positive contribution of regular internal audits to curbing fraudulent practices in the university system.

Research Question Two: How does regular external audits influence fraud prevention in universities in Bayelsa State?

Table 2: Mean and Standard Deviation Analysis of How Regular External Audits Influence Fraud Prevention in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		$\bar{x}$	SD		$\bar{x}$	SD	
6	Regular external audits influence the transparency of financial reporting processes.	3.43	0.70	A	3.28	0.88	A
7	Regular external audits influence independent verification of financial transactions.	3.41	0.69	A	3.26	0.82	A
8	Regular external audits influence adherence to statutory financial regulations.	3.45	0.70	A	3.30	0.85	A
9	Regular external audits influence the timely exposure of financial misstatements.	3.39	0.69	A	3.21	0.79	A
10	Regular external audits influence deterrence of fraudulent financial practices.	3.50	0.66	A	3.28	0.84	A
	Grand $\bar{x}$ and SD	**3.44**	**0.69**	**A**	**3.27**	**0.84**	**A**

Key: $\bar{x}$ = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 2 above revealed how regular external audits influences fraud prevention in universities in Bayelsa State. The data for 400 level Business Education students shows items means ranging from 3.39 to 3.50 and their respective Std. Dev. ranging from 0.66 to 0.70, while 300 level business education students mean ranging from 3.23 to 3.33 with their Std. Dev. ranging from 0.75 to 0.78. But, since the overall mean of 3.44 for 400 level business education students and 3.38 for 300 level business education students were above the base-mark of 2.50; it means that participants concord that regular external audits influences fraud prevention in universities in Bayelsa State. The Std. Dev. values of 0.69 and 0.84 show a relatively low to moderate dispersion in respondents' views, suggesting that opinions were largely consistent regarding the role of regular internal audits in curbing fraudulent practices. A deviation of 0.69 reflects a high level of consensus, while 0.84, though slightly wider, still demonstrates reasonable agreement among participants. Collectively, these variability measures reinforce the stability and reliability of the finding that regular internal audits exert a meaningful influence on fraud prevention within the university system.

Research Question Three: How does anti-fraud awareness influence fraud prevention in universities in Bayelsa State?

Table 3: Mean and Standard Deviation Analysis of How Anti-Fraud Awareness Influences Fraud Prevention in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		$\bar{x}$	SD		$\bar{x}$	SD	
11	Anti-fraud awareness influences recognition of fraudulent warning signs.	3.45	0.70	A	3.26	0.84	A
12	Anti-fraud awareness influences prompt reporting of suspicious activities.	3.43	0.70	A	3.24	0.83	A
13	Anti-fraud awareness influences adherence to established ethical standards.	3.41	0.69	A	3.21	0.81	A
14	Anti-fraud awareness influences employee vigilance in financial transactions.	3.48	0.71	A	3.29	0.86	A
15	Anti-fraud awareness influences reduction in tolerance for fraudulent conduct.	3.50	0.71	A	3.31	0.88	A
	Grand $\bar{x}$ and SD	**3.45**	**0.70**	**A**	**3.26**	**0.84**	**A**

Key: $\bar{x}$ = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 3 above revealed how anti-fraud influences fraud prevention in universities in Bayelsa State. The data for 400 level Business Education students shows means ranging from 3.41 to 3.50 and Std. Dev. from 0.69 to 0.71, while 300 level Business Education students had means ranging from 3.21 to 3.31 with Std. Dev. from 0.81 to 0.88. But since the Grand Mean of 3.45 for 400 level Business Education students and 3.26 for 300 level Business Education students were above the base-mark of 2.50; this means that participants concord that anti-fraud awareness influences fraud prevention in universities in Bayelsa State. The standard deviation scores of 0.70 and 0.84 implies a moderate level of variation in respondents' opinions, suggesting that while most participants consistently acknowledged the positive role of anti-fraud awareness, some differences in perception existed. Overall, the relatively low to moderate dispersion underscores a strong and reliable consensus that anti-fraud awareness holds an essential part in preventing fraudulent activities within universities in Bayelsa State.

Hypotheses

Ho_1 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how regular internal audits influences fraud prevention in universities in Bayelsa State.

Table 4: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How Regular Internal Audits Influences Fraud Prevention in Universities in Bayelsa State.

S/N	Variables	N	$\bar{x}$	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.44	0.66	85	1.143	1.989	NS
2	300 Level Students	43	3.28	0.77				

NS at P<0.05 alpha level; N=87

Table 4 indicates that the t-test analysis does not reach significance at the 0.05 alpha level, as the t-cal. value of 1.143 falls short of the t-crit. of 1.989 with df =85. Therefore, the hypothesis that there exists no substantial variance in the mean responses of individuals at the 400 and 300 levels business education students on how regular internal audits influences fraud prevention in universities in Bayelsa State is retained.

Ho_2 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how regular external audits influences fraud prevention in universities in Bayelsa State.

Table 5: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How Regular External Audits Influences Fraud Prevention in Universities in Bayelsa State.

S/N	Variables	N	$\bar{x}$	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.44	0.69	85	1.214	1.989	NS
2	300 Level Students	43	3.27	0.84				

NS at P<0.05 alpha level; N=87

Table 5 indicates that the t-test result does not reach significance of 0.05, as the t-cal. value of 1.214 falls short of the t-crit. value of 1.989, at df = 85. The hypothesis posing that there exists no substantial difference in the mean responses between the 400 and 300 levels business education students on how regular external audits influences fraud prevention in universities in Bayelsa State is retained.

Ho_3 There is no significant difference in the mean response of 400 and 300 levels Business Education students on how anti-fraud awareness influences fraud prevention in universities in Bayelsa State.

Table 6: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How Anti-Fraud Awareness Influences Fraud Prevention in Universities in Bayelsa State.

S/N	Variables	N	$\bar{x}$	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.45	0.70	85	0.360	1.989	NS
2	300 Level Students	43	3.26	0.84				

NS at P<0.05 alpha level; N=87

Table 6 indicates that the t-test result does not reach significance the 0.05 alpha, as the t-cal. value of 0.360 falls short of the t-crit. value of 1.989, at df = 85. So the hypothesis that there exists no significant difference in the mean responses of the 400 and 300 levels business education students on how regular internal audits influences fraud prevention in universities in Bayelsa State is retained.

Discussion

Firstly, the finding that regular internal audits influence fraud prevention in universities in Bayelsa State aligns with extant empirical evidence demonstrating the preventative value of continuous internal audit engagement in complex organisations. For instance, Drogalas et al. (2017) established that the effectiveness and frequency of internal audit operations meaningfully improve the detection and deterrence of fraudulent practices by strengthening internal control compliance and risk monitoring processes. Similarly, Alzeban (2019) reported that well-resourced and independent internal audit units contribute meaningfully to reducing financial irregularities through systematic evaluation of governance structures and enforcement of corrective actions. Complementing these results, Eulerich et al. (2020) found that organisations where internal audit roles are keenly involved in risk assessment and monitoring exhibit lower exposure to fraud-related losses, thereby reinforcing the proposition that regular internal audit engagement exerts a measurable influence on fraud prevention outcomes.

Beyond detection, the preventive capacity of internal audits has been linked to improved organisational accountability and ethical compliance, further substantiating the present finding. Research by Ege (2015) revealed that firms with robust internal audit functions experience a significantly lower likelihood of financial misstatement, indicating that consistent audit reviews serve as a deterrent to opportunistic behaviour. In the public sector context, Oussii and Taktak (2018) demonstrated that internal audit quality positively affects governance performance by minimising control weaknesses that often create opportunities for fraud. More recently, Abbott et al. (2016) showed that strong internal audit oversight is linked with enhanced monitoring of financial reporting processes and reduced fraud risk. Taken together, these empirical understandings offer convergent support for the conclusion that regular internal audits function as a critical governance mechanism in curbing fraudulent practices within university systems.

Secondly, the finding, that regular external audits influence fraud prevention in universities in Bayelsa State is consistent with broader research emphasising the role of audit quality and oversight in deterring fraudulent practices. Empirical work on public sector fraud prevention demonstrates that external audit activities contribute to greater transparency and accountability by subjecting financial records and control systems to independent scrutiny, which helps identify and mitigate vulnerabilities that fraudsters might exploit (Boahen et al., 2025).

In a similar vein, audit quality research indicates that higher standards of external audit execution and rigor are associated with improved detection capabilities and a stronger deterrent effect against fraud, as rigorous external reviews reduce detection risk and signal oversight commitment to stakeholders (Khan et al., 2023). Furthermore, literature on fraud deterrence underscores that systematic external audit engagement, when coupled with structured evaluation of risk factors and financial reporting processes, reinforces organisational controls and diminishes opportunities for fraudulent manipulation, thereby enhancing overall fraud prevention outcomes in institutional settings (Kassem, 2024). These convergent findings corroborate the influence of regular external audits on strengthening fraud prevention mechanisms in the higher education context.

Finally, the finding that anti-fraud awareness influences fraud prevention in universities in Bayelsa State aligns with a growing body of research emphasising the critical role of awareness and education in mitigating fraudulent behaviours within organisations. Studies have shown that targeted anti-fraud training increases employees' capacity to recognise and respond to early signs of fraud, thereby reducing the likelihood of loss through deceptive practices (Albrecht et al., 2023).

Similarly, research by Bhasin and Kalra (2022) highlights that comprehensive fraud awareness programmes; incorporating ethics training, reporting channels, and scenario-based learning significantly elevate vigilance among staff and management, reinforcing organisational resistance to fraud threats. Furthermore, Adeniyi et al. (2024) found that institutions with structured anti-fraud awareness initiatives report higher incidences of whistle-blowing and incident reporting, which in turn facilitates early detection and corrective action. Collectively, these findings corroborate the present result, underscoring anti-fraud awareness as a pivotal factor in enhancing fraud prevention effectiveness in academic settings.

Conclusion

In view of the results, the study concluded that;

1. Regular internal audits significantly strengthen fraud prevention by enhancing early detection, compliance, and accountability mechanisms within universities.
2. Regular external audits reinforce fraud prevention through independent oversight that improves transparency and deters financial misconduct.
3. Anti-fraud awareness initiatives contribute meaningfully to fraud prevention by promoting vigilance, ethical conduct, and timely reporting of irregularities.

Recommendations

From the conclusions, the paper suggested that;

1. Universities should institutionalise periodic and risk-based internal audit reviews to strengthen early fraud detection and reinforce accountability, as consistent internal scrutiny enhances control effectiveness and reduces exposure to financial misconduct.
2. University governing councils should ensure the independence and regular engagement of external auditors to improve transparency and deter financial irregularities, given that objective oversight increases compliance with statutory and reporting standards.
3. University management should implement continuous anti-fraud awareness and ethics training programmes to cultivate vigilance and responsible reporting behaviour, since informed personnel are more likely to identify and prevent fraudulent practices.

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