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NEXUS BETWEEN FORENSIC ACCOUNTING PRACTICES AND FINANCIAL REPORTING QUALITY AMONG DEVOLVED UNITS IN KENYA

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Abstract

Financial reporting quality (FRQ) within Kenya's devolved units has been a critical issue, with concerns about the effectiveness of current practices in preventing financial mismanagement. This study examines the influence of forensic accounting practices on FRQ among these units. The study identifies the extent to which forensic accounting techniques specifically fraud detection and investigation, internal control reviews, and compliance audits are applied within county governments and their impact on FRQ. A descriptive cross-sectional research design was employed, with data collected from 125 financial officers, internal auditors, and accountants across 47 counties. The analysis was conducted using a multiple linear regression model to determine the relationship between the identified forensic accounting practices (FAPs) and FRQ. The findings reveal that compliance audits and internal control reviews are the most commonly utilized FAPs and have a significant positive impact on FRQ. However, fraud detection and investigation, while important, did not show a statistically significant relationship with FRQ in this context. The study concludes that enhancing internal controls and compliance audits is crucial for improving financial reporting quality in county governments, while also highlighting the need *for stronger fraud detection mechanisms. Policy implications include the need for regular internal control reviews, more rigorous compliance audits, and targeted capacity building to support these efforts.*

Keywords: Forensic Accounting Practices, Financial Reporting Quality, Compliance Audits, Internal Control Reviews, Kenya

INTRODUCTION

Financial reporting quality is a fundamental aspect of financial management, playing a critical role in the accuracy and reliability of financial statements. High-quality financial reporting ensures that the information presented in financial statements reflects the true financial position and performance of an organization, which is essential for stakeholders making informed economic decisions (IASB, 2018). The International Accounting Standards Board emphasizes that for financial information to be useful, it must be relevant, faithfully represented, verifiable, timely, and comparable, all of which are key attributes of FRQ (IASB, 2018). This comprehensive approach to financial reporting is crucial in reducing information asymmetry and enhancing decision-making processes among investors and other stakeholders (DeFond, Erkens, & Zhang, 2020).

The importance of financial reporting quality extends beyond the provision of accurate information; it also underpins the transparency and accountability of organizations, particularly in the public sector. Recent studies have shown that high-quality financial reporting can significantly improve market efficiency by reducing the cost of capital and facilitating better investment decisions (Chen, Hope, Li, & Wang, 2019; Duru, Iyengar, & Moffitt, 2021). Moreover, in government institutions, FRQ plays a vital role in maintaining public trust, as it ensures that public resources are managed responsibly and transparently, promoting good governance and accountability (Adegboyegun, Alade, & Ben-Caleb, 2020). This is particularly important in environments where financial misreporting has been prevalent, as high-quality financial reporting can act as a safeguard against corruption and mismanagement (Badertscher, Burks, & Easton, 2020).

However, achieving high-quality financial reporting is often challenging, especially in environments where managerial opportunism and weak internal controls are prevalent (Shen & Hsiang-Lin, 2007; Ge & McVay, 2005). Financial statements in such contexts may be prone to manipulation, leading to the presentation of misleading information that can distort economic decisions (Badertscher, Burks, & Easton, 2020). Consequently, the quality of financial reporting is not only a reflection of an organization's internal processes but also a key indicator of its governance and ethical standards (Duru, Iyengar, & Moffitt, 2021). Effective governance structures, including the presence of independent boards and robust audit committees, are essential to mitigating these risks and ensuring that financial reporting maintains its integrity (Chen, Hope, Li, & Wang, 2019).

The concept of forensic accounting and linkage to financial reporting quality

The concept of forensic accounting emerges as a critical tool in enhancing financial reporting quality, particularly in organizations and institutions where fraud and financial misreporting are prevalent concerns (Free & Murphy, 2021). Forensic accounting involves the use of accounting, auditing, and investigative skills to examine financial statements for signs of fraud or misrepresentation (Modugu & Anyaduba, 2018). By identifying and addressing irregularities that traditional auditing methods might overlook, forensic accounting strengthens the credibility of financial statements and enhances the overall quality of financial reporting (Wells, 2020). This is particularly vital in environments with a high risk of financial fraud, where forensic accounting can serve as both a deterrent and a corrective measure.

Forensic accounting's contribution to financial reporting quality is particularly significant in maintaining stakeholder confidence, especially in government institutions where the integrity of financial information is critical for public trust (Omoteso & Yusuf, 2017). By employing forensic accounting techniques or practices, organizations can detect and prevent fraudulent activities, ensuring that their financial reports are accurate and free from manipulation (Free & Murphy, 2021). This proactive approach to financial reporting helps to uphold the highest standards of quality and reliability, ensuring that financial information is not only correct but also trustworthy, thereby enhancing transparency and accountability across the organization (Modugu & Anyaduba, 2018; Wells, 2020).

The status of financial reporting quality in devolved units in Kenya

The financial reporting quality within Kenya's devolved units, particularly the 47 county governments, has been a subject of significant concern. Established under the 2010 Constitution to bring government services closer to the people, these counties manage substantial financial resources intended for local development. However, numerous reports from the Office of the Auditor General (OAG) have consistently highlighted persistent issues in financial reporting within these units. According to the 2022-2024 performance audit reports, many counties struggle with maintaining accurate and reliable financial records, often due to incomplete documentation and non-compliance with financial regulations (OAG Kenya, 2023). One significant issue is the limited capacity of county governments, often characterized by a lack of adequately trained financial personnel and weak internal controls (OAG Kenya, 2023; Gachoka, 2021).

The decentralized nature of operations across counties has led to inconsistencies in financial management practices, further worsened by inadequate financial systems and the lack of harmonization in reporting standards (Ouko, 2019; Nyamori, 2020). Additionally, political interference and opaque procurement processes have been identified as factors that undermine the integrity of financial reporting, as highlighted in various Auditor General's reports (OAG Kenya, 2023; Kimani, 2022). These shortcomings not only compromise the quality of financial reporting but also raise serious questions about the transparency and accountability of these county governments. This study answers the main research question, what is the influence of forensic accounting practices on financial reporting quality among devolved units Kenya? Specifically, the aims of this study were to identify FAPs that were largely employed by the county governments in Kenya, and further establish the existing link between FAPs and FRQ among the county governments in Kenya.

LITERATURE REVIEW

The relationship between forensic accounting practices and financial reporting quality is a critical area of study, especially in contexts where financial mismanagement and fraud are prevalent. As organizations and government entities strive for greater transparency and accountability, literature illustrates forensic accounting as a vital tool in enhancing the integrity of financial reports (Bhasin, 2016; Wainaina & Kamau, 2019). This literature review examines existing research on the impact of forensic accounting techniques such as fraud detection and investigation, internal control reviews, and compliance audits on the quality of financial reporting.

Globally, there has been significant research into the relationship between forensic accounting and financial reporting quality (FRQ). For instance, Alabdullah et al. (2019) conducted a study in Jordan to evaluate how forensic accounting contributes to the quality of financial reporting in publicly listed companies. The study found that forensic accounting practices enhance FRQ by improving the detection and prevention of fraudulent activities, thus ensuring more accurate and reliable financial statements. Similarly, in the United States, Rezaee and Wang (2019) examined the effectiveness of forensic accounting in identifying financial statement fraud. Their findings underscored the importance of forensic accounting in improving transparency and accountability, particularly in environments with high regulatory oversight. Another relevant study by Bhasin (2016) in India analyzed how forensic accounting can mitigate financial fraud risks, concluding that the adoption of forensic accounting techniques significantly enhances the accuracy and integrity of financial reports in both the public and private sectors.

In Sub-Saharan Africa, the role of forensic accounting in enhancing FRQ has been explored in various contexts. Okoye and Gbegi (2013) conducted a study in Nigeria focusing on the impact of forensic accounting on the detection of fraud in the public sector. Their findings demonstrated that forensic accounting significantly improves the detection of fraudulent activities, thereby contributing to higher quality financial reporting. Similarly, in Ghana, Amidu, Effah, and Abor (2017) examined the role of forensic accounting in promoting transparency and accountability in financial reporting within the public sector. The study highlighted that forensic accounting practices are crucial for reducing financial misreporting and enhancing the reliability of financial statements. In South Africa, Venter and De Villiers (2013) assessed the impact of forensic accounting on corporate governance and financial reporting. Their research found that companies utilizing forensic accounting techniques reported fewer financial irregularities and higher FRQ, particularly in sectors with stringent corporate governance frameworks.

In Kenya, the relationship between forensic accounting and financial reporting quality has been the focus of several studies. Oriku, Josiah, Okiro, Nyamute, and Pokhariyal (2020) explored the impact of governance structures on the performance of devolved units in Kenya. Their study found that effective board functions and governance structures, which often incorporate forensic accounting practices, were instrumental in enhancing the financial reporting quality and overall performance of these devolved units. In addition, Wainaina and Kamau (2019) investigated the effect of forensic accounting on the financial performance of county governments, finding that counties employing forensic accounting techniques reported higher FRQ and a reduction in financial mismanagement. Another study by Ndungu (2017) explored the role of forensic accounting in improving financial accountability in Kenya's banking sector. The findings indicated that forensic accounting plays a critical role in detecting and preventing financial fraud, leading to more accurate and reliable financial reporting. Further, Otieno and Nyabuto (2016) examined the application of forensic accounting in state-owned enterprises in Kenya, concluding that forensic accounting significantly enhances the transparency and accuracy of financial reports, particularly in entities prone to corruption and financial mismanagement.

Despite the extensive research on forensic accounting and FRQ, there are notable gaps that require further exploration. Globally, while forensic accounting has been shown to improve FRQ in corporate settings, there is limited research on its application in smaller, decentralized government units, such as counties in Kenya. Regionally, studies have primarily focused on the public sector, with less attention given to the private sector where financial misreporting also poses significant risks. Locally in Kenya, while there has been research on the role of forensic accounting in various sectors, there is a need for comprehensive studies that compare its effectiveness across different sectors and governance levels. Furthermore, most studies have been cross-sectional, limiting their ability to capture the long-term impacts of forensic accounting on financial reporting quality. Thus, there is increased need of exploring the application of FAPs across diverse sectors and governance frameworks in Kenya.

RESEARCH METHODOLOGY

This study employed a descriptive cross-sectional research design to explore the relationship between forensic accounting and FRQ in Kenya's devolved units. The cross-sectional design was appropriate for capturing a snapshot of the current state of forensic accounting practices and their impact on FRQ across different counties at a single point in time. This approach allowed for the collection and analysis of data that provided insights into existing patterns and relationships.

The target population included all 47 county governments in Kenya. Three respondents who included chief financial officers, internal auditors, and accountants were purposively sampled from each county. This resulted in a total of 141 respondents, ensuring that the sample was representative of the diverse financial environments across the counties. Primary data for the study were collected using semi-structured questionnaires, which were designed to gather information from designated staff working within the county governments of Kenya. The questionnaire was structured using a five-point Likert scale, ranging from "strongly disagree=1" to "strongly agree=5," to measure respondents' perceptions of various aspects of FAPs and FRQ.

The collected data were analyzed using descriptive statistics to summarize the key characteristics of the sample and to describe the patterns observed in the data. Descriptive statistics, including means, and standard deviations, were used to provide an overview of the respondents' perceptions of forensic accounting and FRQ. In addition to descriptive statistics, regression analysis was employed to examine the relationship between forensic accounting and FRQ. This analysis provided statistical evidence of the strength and direction of the relationship, offering insights into the effectiveness of forensic accounting practices in enhancing FRQ in Kenya’s devolved units. The study adhered to ethical research standards, ensuring that all participants provided informed consent prior to participation. The confidentiality of respondents was maintained, and the data collected were used solely for the purposes of this research. The study complied with relevant institutional guidelines for conducting research involving human subjects.

RESULTS

The results of this study provide a comprehensive analysis of the relationship between forensic accounting techniques and FRQ in Kenya's devolved units. Out of the 141 targeted respondents across the 47 counties, a total of 125 valid responses were received, yielding a high response rate of 88.65%. To determine valid responses within the dataset, criteria included the absence of outliers, handled by identifying and adjusting any extreme values that could distort statistical outcomes. Missing values were addressed by implementing imputation techniques or excluding incomplete responses, ensuring data integrity and completeness. Additionally, central tendency measures, such as the mean or median, were applied to accurately reflect the general response trends and support reliable analysis. This approach ensured that only robust, complete data contributed to the final results, enhancing overall validity. The strong response rate underscores the relevance of the study and the engagement of key financial officers, internal auditors, and accountants in addressing the critical issue of financial reporting quality in Kenya's devolved units.

In this study, respondents were asked to identify the extent to which forensic accounting techniques specifically fraud detection and investigation, internal control reviews, and compliance audits are applied within their respective county governments. These techniques are critical components of FAPs that contribute to improving FRQ. The responses as indicated in Table 1 are ranked from the most common technique to the least applied across the counties.

Table 1: Extent of utilization of forensic accounting techniques

FAPs	Frequency	Percent
Compliance audits	60	48.0
Internal control reviews	38	30.4
Fraud detection and investigation	27	21.6
Total	125	100

The findings, as presented in Table 1, indicate that compliance audits are the most frequently applied forensic accounting technique, with 60 respondents (48.0%) indicating their use in their counties. Internal control reviews follow, with 38 respondents (30.4%) reporting their application. Lastly, fraud detection and investigation techniques are applied by 27 respondents (21.6%). These results suggest that while all three forensic accounting practices are employed to varying extents, compliance audits are the most prevalent, possibly reflecting a stronger focus on regulatory adherence and compliance within county governments.

To further establish the relationship between FAPs and FRQ among devolved units in Kenya, the study used the simple linear regression model. The independent variables were the three main FAPs (fraud detection and investigation, internal control reviews, and compliance audits) as established. The dependent variable was the financial reporting quality. The multiple linear regression model was thus employed. The findings are as indicated in Table 2.

Table 2: Regression analysis

Model Summary

					Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.697[a]	.486	.480	.42606	.213	48.768	3	122	.000

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.576	3	20.192	38.444	.000[b]
	Residual	64.078	122	.525		
	Total	124.654	125			

a. Dependent Variable: Financial reporting quality

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients			95% Confidence Interval for B		Collinearity Statistics	
Model		B	Std. Error	Beta	T	Sig.	Lower Bound	Upper Bound	Toler-ance	VIF
1	(Constant)	1.666	.123		13.513	.000	1.424	1.909		
	Fraud detection and investigation	.021	.048	.025	.441	.660	-.073	.115	.451	2.215
	Internal control reviews	.188	.058	.203	3.216	.001	.073	.303	.366	2.735
	Compliance audits	.130	.054	.168	2.391	.017	.023	.237	.295	3.394

a. Dependent Variable: Financial reporting quality

b. Predictors: (Constant), Fraud detection and investigation, Internal control reviews, Compliance audits

The model summary presented in Table 2 shows that the multiple linear regression model explains approximately 48.6% of the variance in financial reporting quality ($R^2 = 0.486$). The Adjusted R Square value of 0.480 indicates that even after adjusting for the number of predictors in the model, the FAPs still explain a significant portion of the variation in FRQ. The results support the significance of the regression model with the F-statistic ($F = 38.444$, $p < 0.05$) suggesting that the model explains a significant amount of the variation in FRQ.

The coefficients reveal the individual impact of each forensic accounting practice on financial reporting quality. The results indicate that internal control reviews (*$\beta = 0.188, p < 0.05$*) and compliance audits (*$\beta = 0.130, p < 0.05$*) have a significant positive impact on FRQ. This implies that increased application of these practices is associated with improvements in financial reporting quality within the county governments. However, fraud detection and investigation (*$\beta = 0.021, p > 0.05$*) did not show a statistically significant relationship with FRQ in this model.

Based on the regression analysis, the coefficient for fraud detection and investigation indicated that this relationship is not statistically significant. This finding suggests that, within the context of Kenya's county governments, the current application of fraud detection and investigation techniques does not have a substantial impact on improving FRQ. This result contrasts with findings from other contexts, such as the study by Ndungu (2017), which highlighted the critical role of fraud detection in enhancing financial accountability within Kenya's banking sector. The discrepancy may be due to the fact that fraud detection practices in the counties might not be as rigorously implemented or may be more reactive than proactive. This points to a potential area for improvement within the county governments.

In contrast, the study found that internal control reviews had a significant positive impact on FRQ. This suggests that internal control reviews are highly effective in improving the quality of financial reporting in county governments. This finding is consistent with the literature, such as the study by Otieno and Nyabuto (2016), which also emphasized the importance of strong internal controls in enhancing transparency and accuracy in financial reports, particularly in state-owned enterprises in Kenya. The significant relationship underscores the necessity for county governments to maintain rigorous internal control systems.

Compliance audits were also found to have a significant positive impact on FRQ. This finding aligns with the study by Wainaina and Kamau (2019), which found that compliance with regulatory standards was crucial in reducing financial mismanagement and improving FRQ in county governments. The significance of compliance audits in this study suggests that counties that prioritize adherence to regulatory requirements through regular audits are more likely to produce high-quality financial reports. These audits play a critical role in ensuring that all financial practices comply with the necessary legal and regulatory frameworks, thereby preventing discrepancies that could undermine the integrity of financial reporting.

CONCLUSIONS AND POLICY IMPLICATIONS

This study sought to explore the relationship between forensic accounting practices and FRQ among Kenya's devolved units. The findings indicate that among the forensic accounting techniques applied, compliance audits are the most commonly used, followed by internal control reviews, with fraud detection and investigation being the least utilized. These results reflect the prioritization of regulatory compliance within county governments, while potentially underutilizing the more proactive and investigative approaches offered by fraud detection techniques. Further analysis revealed that internal control reviews and compliance audits have a significant positive impact on the quality of financial reporting within county governments. These practices are crucial in enhancing transparency, ensuring compliance with regulatory standards, and preventing financial mismanagement. However, the study also found that fraud detection and investigation, as currently implemented, do not significantly influence FRQ.

Based on these findings, several policy implications emerge for both policy and practice. From a policy perspective, the strong positive impact of internal control reviews on financial reporting quality suggests that county governments should prioritize the regular and rigorous evaluation of internal control systems. Policymakers should mandate these reviews and ensure they are conducted systematically across all counties. Providing necessary training and resources for financial officers to effectively identify and address any control weaknesses is essential. Additionally, policies should enforce strict adherence to compliance audits, with clear guidelines and consequences for non-compliance to promote accountability and maintain high-quality financial reporting.

In practice, county governments need to increase the frequency and thoroughness of compliance audits to enhance financial reporting quality. Allocating adequate resources toward training staff in modern auditing tools and techniques will equip them with the skills needed to conduct effective internal control reviews and compliance audits. Investing in institutional capacity building is also crucial. Counties can enhance continuous monitoring of their effectiveness by integrating internal control reviews and compliance audits into a comprehensive financial management framework. This practical approach would significantly improve financial transparency and accountability within county governments.

Lastly, the minimal impact of current fraud detection and investigation practices on financial reporting quality highlights the need for development in this area. Establishing dedicated forensic accounting units within county governments or enhancing collaboration with national anti-corruption agencies may strengthen effective fraud detection mechanisms. By proactively addressing potential financial irregularities, counties can further enhance the integrity of financial reporting and restore public trust in the management of public resources.

A scope for further studies could focus on exploring the long-term impact of forensic accounting practices on financial reporting quality across different levels of government in Kenya, including comparisons with the private sector. Additionally, future research might examine the effectiveness of specific forensic accounting techniques, such as proactive fraud detection versus compliance audits, to determine which methods most effectively enhance financial reporting quality. Expanding the study to include a longitudinal design could also provide insights into how forensic accounting practices evolve over time and their sustained impact on transparency and accountability within devolved units.

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CONFLICT OF INTEREST

The author declares that there is no conflict of interest regarding the publication of this paper.

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