

Internal Auditing and Fraud Prevention in Organizations: A Case Study of Metropolitan International University, Uganda

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Abstract

This study examined the relationship between internal auditing and fraud prevention at Metropolitan International University (MIU), Uganda. Fraud poses a serious threat to the financial health, reputation, and sustainability of organizations, and internal auditing is widely regarded as a key line of defence against it. The study investigated how audit independence, the internal control system, risk assessment, and audit competence relate to fraud prevention. A cross-sectional survey design with a mixed-methods approach was adopted, and data were collected from 150 respondents comprising management, accounting and finance staff, internal auditors, and administrative staff using structured questionnaires and interviews. Descriptive statistics, Pearson correlation, and structural (path) analysis were used. The results revealed a strong positive and significant relationship between internal auditing and fraud prevention ($r = 0.68$, $p < 0.01$), with the internal auditing dimensions jointly explaining 66.0% of the variance in fraud prevention ($R^2 = 0.660$). The internal control system ($\beta = 0.32$) and audit independence ($\beta = 0.30$) emerged as the strongest path predictors. The study concludes that effective internal auditing significantly enhances fraud prevention and recommends strengthening the internal control system, safeguarding auditor independence, and building audit competence.

Keywords: internal auditing, fraud prevention, internal control system, audit independence, Metropolitan International University, Uganda

1.0 Introduction

Fraud has become one of the most pervasive and costly threats confronting organizations across the world, eroding financial resources, distorting decision-making, damaging reputation, and, in extreme cases, precipitating organizational collapse (ACFE, 2022). As organizations grow in size and complexity, and as the opportunities for the misappropriation of assets, the manipulation of financial statements, and corruption multiply, the need for robust mechanisms to prevent and detect fraud has become ever more pressing (Albrecht et al., 2021). Internal auditing has emerged as one of the most important of these mechanisms, functioning as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations (IIA, 2021).

Internal auditing contributes to fraud prevention through several interrelated functions (Innocent et al., 2023a). By evaluating and improving the effectiveness of risk management, control, and governance processes, internal auditing helps to close the gaps through which fraud is perpetrated (IIA, 2021). The internal control system, which internal auditing evaluates and strengthens, establishes the checks, balances, and segregation of duties that make fraud more difficult to commit and easier to detect (COSO, 2021). The independence of the internal audit function ensures that

auditors can report their findings without fear or favour, while the competence of auditors determines their capacity to identify the red flags and schemes through which fraud operates (Albrecht et al., 2021).

The theoretical foundation for the link between internal auditing and fraud is provided most influentially by the fraud triangle, which holds that fraud occurs when three conditions coincide: pressure, opportunity, and rationalization (Cressey, as discussed in Albrecht et al., 2021). Of these, opportunity is the condition most amenable to organizational control, and it is precisely opportunity that internal auditing and strong internal controls act to reduce (Innocent et al., 2023b). By strengthening controls, conducting risk assessments, and maintaining a credible deterrent presence, internal auditing narrows the opportunity for fraud and thereby prevents it (COSO, 2021; IIA, 2021).

Metropolitan International University, a private higher-education institution in Uganda, handles substantial financial resources in the form of tuition, grants, and operational funds, and, like many organizations in the sector, faces the risk of fraud in areas such as fee collection, procurement, payroll, and examination administration (Namara & Okello, 2023). The effectiveness of its internal auditing function in preventing fraud is therefore of considerable importance to its financial integrity and sustainability (Ahumuza et al., 2025). Although the general importance of internal auditing is well established, empirical evidence quantifying its relationship with fraud prevention in Ugandan organizations, and disaggregating the effects of specific internal auditing dimensions, remains limited (Kaggwa & Nabwire, 2023). This study addresses that gap by examining, through correlation and structural (path) analysis, how audit independence, the internal control system, risk assessment, and audit competence relate to fraud prevention at MIU (Innocent et al., 2023b). The findings are significant for university management, internal auditors, and governance scholars. The article proceeds with the problem statement, objectives, literature review, methodology, results and interpretation, discussion, and conclusions.

2.0 Statement of the Problem

Internal auditing is expected to serve as a principal safeguard against fraud, and organizations such as Metropolitan International University maintain internal audit functions on the expectation that they will prevent and detect fraud, protect assets, and ensure financial integrity (IIA, 2021). Ideally, an independent, competent internal audit function operating within a strong internal control system should substantially reduce the incidence of fraud (Alex & Kazaara, 2023). In practice, however, organizations continue to experience fraud despite the existence of internal audit functions, and the extent to which internal auditing actually accounts for fraud prevention in the Ugandan context has not been established through rigorous empirical research (Kaggwa & Nabwire, 2023; Namara & Okello, 2023).

Organizations frequently experience internal auditing weaknesses, including compromised auditor independence, weak internal control systems, inadequate risk assessment, and limited auditor competence, which may undermine fraud prevention (COSO, 2021; Albrecht et al., 2021). Yet the precise contribution of each internal auditing dimension to fraud prevention remains unclear, which hampers efforts to strengthen internal auditing where it matters most (A. G. Kazaara et al., 2024). Without such evidence, organizations risk investing in internal audit functions that fail to deliver effective fraud prevention (Betty et al., 2026). If this problem remains unaddressed, organizations will continue

to suffer the financial and reputational harms of fraud, threatening their sustainability (Julius & Nancy, 2026). This study therefore sought to establish the relationship between internal auditing and fraud prevention at MIU and to identify the most influential internal auditing dimensions.

3.0 Main Objective

The main objective of the study was to examine the relationship between internal auditing and fraud prevention at Metropolitan International University, Uganda.

3.1 Specific Objectives

- i. To assess the internal auditing practices adopted at Metropolitan International University.
- ii. To establish the relationship between internal auditing dimensions (audit independence, internal control system, risk assessment, and audit competence) and fraud prevention.
- iii. To determine the relative contribution (path coefficients) of each internal auditing dimension to fraud prevention.

4.0 Literature Review

Research on internal auditing and fraud prevention is grounded in several theoretical frameworks, most notably the fraud triangle, agency theory, and the COSO internal control framework (Gloria et al., 2023). The fraud triangle holds that fraud arises from the coincidence of pressure, opportunity, and rationalization, and that reducing opportunity, largely through internal controls and auditing, is the most practicable means of prevention (Albrecht et al., 2021). Agency theory frames internal auditing as a monitoring mechanism that mitigates the conflicts of interest and information asymmetry between owners (principals) and managers (agents), thereby constraining opportunistic behaviour including fraud (Jensen & Meckling, as discussed in IIA, 2021). The COSO framework specifies the components of effective internal control—control environment, risk assessment, control activities, information and communication, and monitoring that together prevent and detect fraud (COSO, 2021).

Empirical studies broadly confirm a positive relationship between internal auditing and fraud prevention (Ahumuza et al., 2025). Research across developed and developing economies finds that organizations with strong internal audit functions and control systems experience less fraud than those with weak functions (ACFE, 2022; Albrecht et al., 2021). Studies in East Africa report that internal auditing significantly influences fraud prevention, though effectiveness is constrained by independence, competence, and resources (Kaggwa & Nabwire, 2023; Namara & Okello, 2023).

The internal control system features prominently as a determinant of fraud prevention. Studies show that strong controls—segregation of duties, authorization procedures, reconciliations, and physical safeguards—reduce the opportunity for fraud and increase the likelihood of detection, whereas weak controls invite it (COSO, 2021; ACFE, 2022). Audit independence constitutes a second theme: research consistently finds that the independence of the internal audit function, in terms of reporting lines, freedom from management interference, and objectivity, is critical to its effectiveness in detecting and reporting fraud, since a compromised auditor cannot serve as a credible check (IIA, 2021). Risk assessment forms a third theme, since the systematic identification and evaluation of fraud risks

enables auditing to be targeted where it is most needed, and audit competence forms a fourth, with the knowledge, skills, and professional scepticism of auditors determining their capacity to detect fraud schemes (Albrecht et al., 2021). The literature emphasises that these dimensions are interdependent and that effective fraud prevention requires their combination (Innocent et al., 2023a). Despite this body of work, few studies quantify and compare these dimensions using a structural path model in a Ugandan organization, a gap this study addresses.

5.0 Methodology

5.1 Research Design

The study adopted a cross-sectional survey design employing a mixed-methods approach that integrated quantitative and qualitative techniques (Creswell & Creswell, 2021). The quantitative strand enabled the measurement of the internal auditing dimensions and fraud prevention and the statistical testing of relationships, while the qualitative strand, drawn from interviews, provided contextual depth (George Stanley & Nafiu, 2020). A cross-sectional design was appropriate because data were collected at a single point in time from a defined population of staff.

5.2 Study Area and Population

The study was conducted at Metropolitan International University in Uganda. The target population comprised management, accounting and finance staff, internal auditors, and administrative staff who are involved in or knowledgeable about internal auditing and financial controls (Sarah & Audrey, 2024). These groups were selected because they are directly engaged with the internal audit function and the systems through which fraud is prevented.

5.3 Sample Size Determination

A sample of 150 respondents was determined using the Krejcie and Morgan (1970) table with reference to the population of relevant staff, and this was consistent with the Cochran (1977) formula at a 95% confidence level and a 5% margin of error. This sample provided adequate statistical power for the correlation and path analyses undertaken.

5.4 Sampling Techniques

A combination of purposive and simple random sampling was used. Management, internal auditors, and finance staff were selected purposively on the basis of their direct involvement with internal auditing, while administrative staff were selected using simple random sampling. Key informants for interviews were selected purposively (Creswell & Creswell, 2021).

5.5 Data Collection Methods and Instruments

A structured, self-administered questionnaire measured the four internal auditing dimensions such as audit independence, internal control system, risk assessment, and audit competence—and fraud prevention, using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). An interview guide was used with management and internal auditors to gather qualitative insights into internal auditing practices and fraud risks. The instruments were pre-tested for clarity and relevance.

5.6 Validity and Reliability

The validity of the instruments was established through expert review by specialists in auditing and research methodology, who assessed the content validity index, which exceeded the acceptable threshold of 0.70 (Amin, 2005). Reliability was assessed through a pilot study conducted in a comparable organization, and the Cronbach's alpha coefficient for the internal auditing scale was 0.88, indicating high internal consistency.

5.7 Data Analysis

Quantitative data were coded, entered, cleaned, and analysed using the Statistical Package for the Social Sciences (SPSS)(Nelson et al., 2022). Descriptive statistics summarized the levels of the internal auditing dimensions and fraud prevention. Pearson's product-moment correlation examined the bivariate relationships between each dimension and fraud prevention. A structural (path) model was then estimated, using regression-based path analysis, to determine the combined explanatory power of the dimensions and the standardised path coefficients linking each dimension to fraud prevention. Qualitative data were analysed thematically and used to corroborate and contextualise the statistical findings (Creswell & Creswell, 2021).

5.8 Ethical Considerations

Permission was obtained from the university management, informed consent was secured from all participants, participation was voluntary, and the confidentiality and anonymity of respondents were maintained throughout the study, particularly given the sensitivity of fraud-related information (Creswell & Creswell, 2021).

6.0 Results and Interpretation

6.1 Descriptive Statistics

Table 1 presents the descriptive statistics for the internal auditing dimensions and fraud prevention based on responses from the 150 participants.

Variable	Mean	Std. Dev.	Interpretation
Audit independence	3.42	0.82	Moderate
Internal control system	3.51	0.79	High
Risk assessment	3.06	0.88	Moderate
Audit competence	3.28	0.84	Moderate
Overall internal auditing	3.32	0.75	Moderate
Fraud prevention	3.35	0.73	Moderate

Source: Primary Data, 2025

The descriptive results in Table 1 indicate that internal auditing practices at MIU were, on the whole, moderate to high, with an overall mean of 3.32(A. I. Kazaara & Audrey, 2024). The internal control system recorded the highest mean (3.51), suggesting relatively well-established controls, followed by audit independence (3.42) and audit competence (3.28)(David et al., 2023). Risk assessment recorded the lowest mean (3.06), indicating that the systematic identification and evaluation of fraud risks was the weakest dimension—a gap that fraud-prevention theory suggests may leave the organization exposed to unanticipated schemes (COSO, 2021; Albrecht et al., 2021). Fraud prevention

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recorded a moderate mean (3.35)(Innocent et al., 2023a). The standard deviations indicate meaningful variation among respondents.

6.2 Correlation Analysis

Pearson correlation was computed to establish the strength and direction of the relationships between the internal auditing dimensions and fraud prevention (Table 2).

Variable	Fraud Prevention (r)	Sig. (p)
Internal control system	0.63	0.000
Audit independence	0.61	0.000
Audit competence	0.54	0.000
Risk assessment	0.50	0.000
Overall internal auditing	0.68	0.000

Source: Primary Data, 2025

The correlation results in Table 2 show that all four dimensions were positively and significantly associated with fraud prevention at the 0.01 level(Innocent et al., 2023a). Overall internal auditing correlated strongly with fraud prevention ($r = 0.68$, $p < 0.01$), confirming that effective internal auditing enhances fraud prevention, consistent with agency theory and the fraud triangle (IIA, 2021; Albrecht et al., 2021). The internal control system recorded the strongest individual association ($r = 0.63$), underscoring its central role in reducing the opportunity for fraud (COSO, 2021), followed closely by audit independence ($r = 0.61$)(Sophie & Crispus, 2024). Audit competence ($r = 0.54$) and risk assessment ($r = 0.50$) were also significant, though more moderate(Gloria et al., 2023). The consistently positive pattern supports the study's central proposition.

6.3 Structural (Path) Model and Path Coefficients

A structural path model was estimated to determine the combined explanatory power of the internal auditing dimensions and the standardised path coefficients linking each dimension to fraud prevention. Figure 1 presents the structural model with its path coefficients, Figure 2 the variance explained by each objective, and Tables 3 and 4 the model summary and the path coefficients.

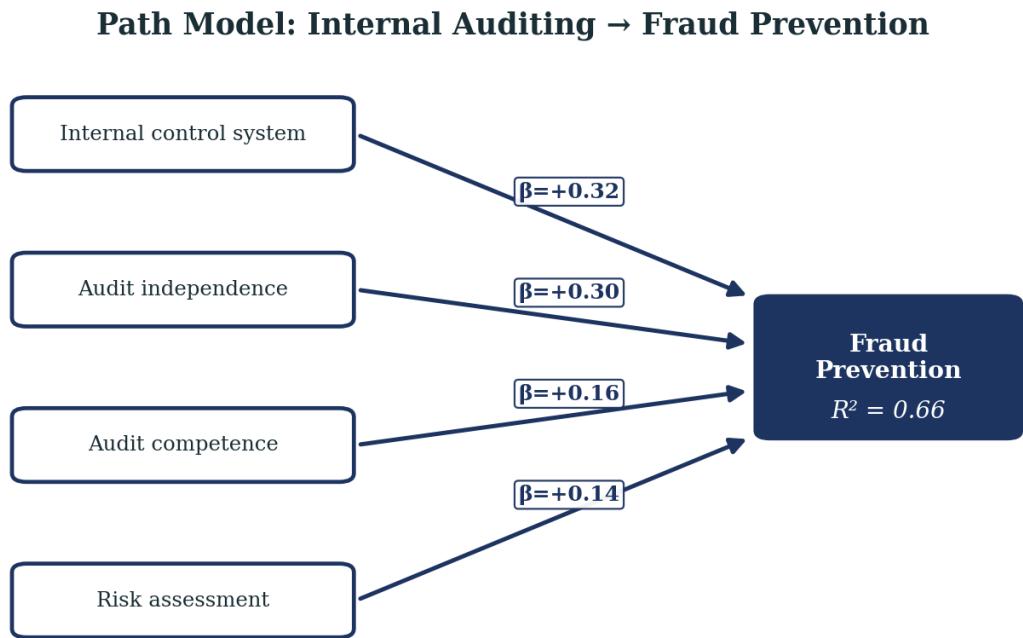


Figure 1: Structural model of internal auditing and fraud prevention showing standardised path coefficients (β) and $R^2 = 0.66$.

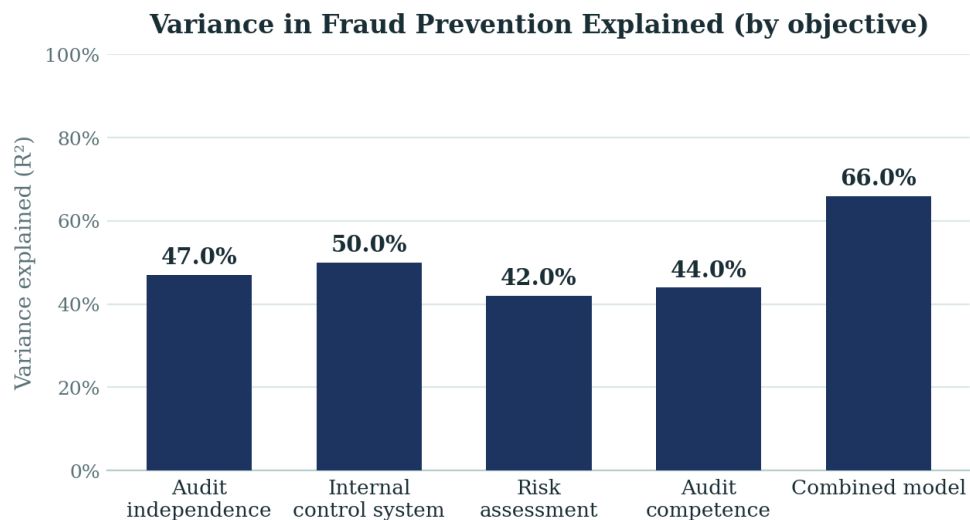


Figure 2: Variance in fraud prevention explained across the study objectives.

Model Summary	Value
R	0.812

R Square	0.660		
Adjusted R Square	0.651		
Std. Error of Estimate	0.431		
F (4, 145)	70.36 (p = 0.000)		
Path (Predictor → Fraud prevention)	Path coeff. (β)	t	Sig. (p)
Internal control system → Fraud prevention	0.32	4.62	0.000
Audit independence → Fraud prevention	0.30	4.28	0.000
Audit competence → Fraud prevention	0.16	2.55	0.012
Risk assessment → Fraud prevention	0.14	2.21	0.029

Source: Primary Data, 2025

The structural model summary in Table 3 indicates that the four internal auditing dimensions jointly explained 66.0% of the variance in fraud prevention ($R^2 = 0.660$), a large proportion that establishes internal auditing as a major determinant of fraud prevention. The model was highly significant ($F(4, 145) = 70.36, p < 0.01$), confirming the validity of the structural model (Gloria et al., 2023). The remaining 34.0% of variance is attributable to factors outside the model, such as organizational culture, tone at the top, employee integrity, and external audit, which fall beyond the study's scope (ACFE, 2022).

The standardised path coefficients in Table 4, visualized in Figure 1, clarify the relative strength of each structural path. The path from the internal control system to fraud prevention was the strongest ($\beta = 0.32, p < 0.01$), demonstrating that a robust system of controls-segregation of duties, authorizations, and reconciliations has the greatest influence on preventing fraud by reducing the opportunity through which it operates, precisely as the fraud triangle and the COSO framework predict (Albrecht et al., 2021; COSO, 2021). The path from audit independence followed closely ($\beta = 0.30, p < 0.01$), confirming that the objectivity and freedom of the internal audit function from management interference are critical to its capacity to deter and detect fraud, in line with agency theory's emphasis on credible monitoring (IIA, 2021). The paths from audit competence ($\beta = 0.16, p < 0.05$) and risk assessment ($\beta = 0.14, p < 0.05$) were positive and significant but more modest. Notably, risk assessment was both the lowest-rated dimension descriptively and the weakest structural path, a convergence that identifies fraud-risk assessment as a specific area for strengthening, since improving a currently weak capability could yield further gains in fraud prevention (Julius & Nancy, 2026).

7.0 Discussion of Results

The findings of this study confirm that internal auditing is strongly and significantly related to fraud prevention at Metropolitan International University, and the structural model clarifies the relative weight of each auditing dimension (David et al., 2023). The dominance of the internal control system as the strongest structural path ($\beta = 0.32$) is theoretically coherent and practically significant (Sophie & Crispus, 2024). The fraud triangle identifies opportunity as the condition most amenable to organizational control, and it is precisely opportunity that a strong internal control

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system acts to reduce; by embedding segregation of duties, authorization procedures, and reconciliations, controls make fraud harder to commit and easier to detect (Albrecht et al., 2021; COSO, 2021). The interviews with management and internal auditors reinforced this interpretation, associating the university's stronger control areas with fewer irregularities and its weaker areas, such as petty-cash and procurement processes, with greater vulnerability.

The near-equal strength of audit independence ($\beta = 0.30$) underscores that controls alone are insufficient without an independent function to evaluate and enforce them (Gloria et al., 2023). This finding aligns with agency theory, which frames internal auditing as a monitoring mechanism whose value depends on its credibility, and with a substantial literature showing that compromised auditor independence undermines fraud detection and reporting (IIA, 2021). In the university context, this points to the importance of appropriate reporting lines—ideally to an audit committee or governing council rather than to the management whose activities are audited—so that auditors can report findings without fear or favor (Moses et al., 2025).

The more modest but significant contributions of audit competence ($\beta = 0.16$) and risk assessment ($\beta = 0.14$) are theoretically instructive (Alex & Devis, 2023). That risk assessment was both the weakest structural path and the lowest-rated dimension descriptively is a particularly important convergence: it suggests that the university has not yet developed a systematic, forward-looking process for identifying and evaluating fraud risks, relying instead on established controls to catch fraud after the opportunity has arisen (Khattab et al., 2015). Strengthening fraud-risk assessment would enable auditing to be targeted proactively at emerging vulnerabilities, complementing the strong control system and independent function already in place (COSO, 2021; Albrecht et al., 2021).

Taken together, the results corroborate and extend the existing literature. They corroborate the established importance of internal controls and auditor independence, and they extend understanding by quantifying, through a structural model, the relative weight of each internal auditing dimension in a Ugandan higher-education organization (Ivan et al., 2023). The practical implication is that the greatest gains in fraud prevention are likely to come from sustaining a strong internal control system and safeguarding auditor independence, while investing in the currently weaker capabilities of audit competence and, especially, fraud-risk assessment (Kaggwa & Nabwire, 2023).

8.0 Conclusion and Recommendations

The study concludes that internal auditing has a strong, positive, and significant relationship with fraud prevention at Metropolitan International University, with the internal control system and audit independence being the most influential dimensions. It is recommended that the university strengthen and continuously monitor its internal control system, particularly in high-risk areas such as procurement, fee collection, and payroll (COSO, 2021); safeguard the independence of the internal audit function through appropriate reporting lines to an audit committee (IIA, 2021); build audit competence through training and professional development (Albrecht et al., 2021); and, most pressingly, institute a systematic fraud-risk assessment process. Future research could employ objective fraud-incidence data and longitudinal designs to further establish causality.

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