

Internal Auditing and Fraud Prevention in Organizations, A Case of Harris International Ltd Kampala Area.**Tebemarizibwa Betty¹, Okee Jill Margret²****1,2 Metropolitan International University****Abstract:**

The study investigated the relationship between internal auditing practices and the effectiveness of fraud prevention at Harris International Ltd, a leading company in Kampala, Uganda. The research employed a case study design to conduct an in-depth exploration of the organization's internal auditing and fraud prevention mechanisms. Data was collected through structured interviews and document analysis, involving a sample of 50 participants from different departments. The theoretical framework was based on agency theory and fraud triangle theory, which provided insights into the potential conflicts of interest and factors driving fraudulent behaviour within organizations. The findings revealed that the organization had implemented various internal audit measures, such as control environment, control activities, and risk assessment. However, the study identified gaps in the effectiveness of these measures, leading to issues like out-of-budget spending, non-compliance with policies, and low employee productivity. The research provided recommendations to strengthen the internal audit system and enhance fraud prevention at Harris International Ltd.

Key Words: Internal Auditing and Fraud Prevention**Background of the Study**

In countries such as Japan, companies increasingly recognize the importance of internal auditing to protect their assets and ensure compliance with international standards and regulations (Moses et al., 2023). In the United States, where organizations have faced high-profile cases of internal fraud and developed robust internal audit procedures to address these issues (Ivan et al., 2023a). In Nigeria, where economic growth and foreign investment are on the rise, the need for thorough internal audit and fraud prevention measures has never been greater (Davids et al., 2023; Frank, Nelson, Ariyo, et al., 2023). The continent's diverse business environment presents unique challenges; Nigeria is a prominent example. Nigeria has a large and diverse economy and has faced various fraud issues in both the public and private sectors, which is why internal audit is essential (Robert et al., 2023). Kenya has a dynamic economic region with rapid development. The East African Community (EAC) has put in place various trade agreements and economic policies that require vigilant internal auditing to prevent fraud and ensure smooth business operations (Ivan et al., 2023b). Kenya is one of the most developed economies in the region and is increasingly focusing on internal audit and fraud prevention as part of its economic growth strategy (Frank, Nelson, Kazaara, et al., 2023). In Uganda, Harris International Ltd operates in a competitive market with a growing consumer base (Christopher, Moses, Muhindo, & Komunda, 2022). The Ugandan government has introduced regulations to promote investment and trade, emphasizing the need for effective internal auditing and fraud prevention as companies like Harris International contribute to the national economy (Innocent et al., 2023). Harris International Ltd, based in Kampala, Uganda, was a prominent example of a company operating in East Africa. It is known for its diverse portfolio of products, including beverages and food. The company's commitment to ethical business practices and robust internal audit systems have allowed it to maintain a strong market position and protect itself from financial irregularities (Ivan et al., 2023a). Their case study illustrates how effective internal audit and

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fraud prevention measures can be tailored to meet the unique challenges of a particular region while meeting global standards. The theoretical framework for this research was based on several key theories in the field of internal auditing and fraud prevention (Ivan et al., 2023b). Agency theory: This theory helped to explain the principal-agent relationship within organizations. He highlighted the potential conflict of interest and information asymmetry between management (agents) and shareholders (principals) and how effective internal auditing can mitigate these conflicts to prevent fraud. Fraud Triangle Theory: Developed by Cressey, the fraud triangle theory emphasized the interplay of three factors—pressure, opportunity, and rationalization—as drivers of fraudulent behavior. Understanding these elements was essential to designing effective fraud prevention measures (Winny et al., 2023).

Statement of the Problem:

Harris International Ltd, a leading company in Kampala, Uganda, faced the challenge of internal fraud that could damage its financial stability, reputation and stakeholder trust. The organization currently has internal audit measures in place. However, it was necessary to evaluate the effectiveness of these measures in preventing and detecting fraud (Innocent et al., 2023). Internal audits have provided protocols and procedures to ensure order and coherence in the organization's operations that support performance (Christopher, Moses, Muhindo, & Muhammad, 2022). (Christopher, Moses, Muhindo, & Komunda, 2022) argues that most organizations fail to ensure organizational performance due to a lack of understanding of internal audit failures. Over the years, Harris international has implemented internal audit to manage financial operations. Evidence from the 2014 auditor's report identifies control environment, risk assessment, monitoring and control activities as key internal audits at Harris international ltd (Alex et al., 2023). Regardless of the internal audits in the organization, the report further indicates some gaps in the organization's performance. For example, the report cites out-of-budget spending, operations outside of partner funder agreements, staffing gaps, poor fleet management, and deficiencies in procurement management (Asha et al., n.d.). As a result, poor budget execution, poor accountability, non-compliance with policies and regulations. If gaps in internal audits are not addressed promptly, the hospital is likely to lose partner funding, experience budget overruns, procurement losses, and low employee productivity, which can affect hospital performance. Given this predicament in Harris International Ltd, the current study will be conducted to determine the relationship between internal audit systems and financial accountability.

General objective of the study.

The research aimed at investigating the relationship between internal auditing practices and the effectiveness of fraud prevention at Harris International Ltd.

Specific objectives.

1. To examine the effect of control environment on performance of Harris international ltd
2. To determine the influence of control activities on of Harris international ltd
3. To examine the effect of risk assessment on the performance of Harris international ltd

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1. What is the effect control environment the performance of Harris international ltd?
2. What is the influence control activities on the performance of Harris international ltd?
3. What is risk assessment on the performance of Harris international ltd?

Methodology.

For this study, a case study research design was chosen. A case study approach allows for an in-depth exploration of a specific organization, in this case, Harris International Ltd. This design was ideal as it permits a detailed examination of the organization's internal auditing and fraud prevention mechanisms. The population of this study consisted of all employees and relevant stakeholders at Harris International Ltd. The organization was chosen as the primary unit of analysis, and the study aimed at exploring the practices within this specific corporate entity. The sample size was based on the nature and scope of the research. The selection of the sample was based on expertise, relevance to the study objectives, and willingness to participate. A sample size of 50 participants, representing different levels and functions within the organization, will be considered appropriate. Purposive sampling was executed in a multistep process. First, key departments were identified based on their significance to internal auditing and fraud prevention. Then, potential participants within these departments were identified. Finally, participants were approached and invited to partake in the study. Data collection for this research involved a combination of methods, including structured interviews and document analysis. These methods were selected for their ability to gather both qualitative and quantitative data on internal auditing and fraud prevention practices. Structured interviews were guided by a semi structured interview guide. This guide consisted of a series of open and closed ended questions designed to elicit information about internal audit processes, fraud prevention measures, and challenges within the organization. To ensure data validity, the interview guide was designed to address specific research objectives and would undergo a pilot test to refine its content. Interviews were conducted by experienced researchers to minimize interviewer bias. Document analysis was carried out systematically to ensure data accuracy. Reliability was enhanced through inter coder reliability checks in the case of document analysis. This ensured that the findings can be replicated and trusted. Descriptive statistics such as means, standard deviation and frequency distribution was used to analyze the data. Data was entered into the statistical package for social science (SPSS) for analysis. SPSS was used to perform the analysis as it aids in organizing and summarizing the data by the use of descriptive statistics (Nelson et al., 2022). Data presentation was done by the use of pie charts, bar charts and graphs, percentages and frequency tables. Regression analysis was used to establish the extent, to which the independent variables (Nelson et al., 2023).

Results.**Descriptive Analysis**

This study used descriptive statistics to measure internal audit using the three dimensions of control environment, control activities, and risk assessment. The descriptive statistics used were percent, mean and standard deviations. The researcher presented strongly agree and agree as 'agreement' while strongly disagree and disagree were presented as 'disagreement'.

Table 1: Internal Control systems

Variable List	A	NS	D	Mean	Std.
CONTROL ENVIRONMENT					
1. Control environment has affected institution's revenue for the last five years	85%	9%	5%	4.17	1.23
2. Control environment has affected institution's fees income on capital for the last five years	79%	12%	8%	4.07	0.759
3. Control environment has affected institution's operating costs for the last five years	81%	12%	8%	4.05	0.953
4. Employees have best interest in heart to serve	77%	16%	7%	4.04	0.609
5. The Employees attitudes and behavior is friendly	80%	12%	7%	4.01	0.894
6. Harris international ltd employees give personal attention to clients	74%	15%	11%	3.89	1.043
7. Facilities in Harris company are easily accessed	68%	19%	14%	3.85	0.842
8. Clients quests are easily met	70%	15%	15%	3.83	1.002
Average Mean	77%	14%	9%	3.99	0.92
CONTROL ACTIVITIES					
1. My organization management separates its roles/duties amongst its employees	89%	7%	4%	4.25	1.025
2. In my organization, senior staff checks the employees under their department	89%	8%	3%	4.24	1.162
3. All financial documents are reviewed for accuracy	79%	12%	8%	4.07	0.932
4. There is quality control of employees to care for the clients	74%	12%	14%	3.92	1.042
5. Services are provided at the promised time	75%	11%	14%	3.89	1.041
6. There is accurate order fulfilling in service provision	74%	12%	13%	3.85	1.126
7. There is accurate billing of services by employees	72%	18%	10%	3.84	0.702
8. There is accurate calculation of commissions by management	68%	19%	13%	3.78	0.636
Average Mean	78%	12%	10%	3.98	0.96
RISK ASSESSMENT					
1. There are strong risk assessment measures at each financial control desk	89%	8%	3%	4.24	0.89
2. Risks are identified in terms of occurrence likelihood	86%	10%	4%	4.12	0.847
3. Senior officials assist junior staff to analyze risks	79%	12%	8%	4.07	0.739
4. Financial controllers communicate likely risks to all staff	80%	12%	7%	4.01	0.964
5. In Harris company, risks are assessed in terms of achievement of objectives	74%	15%	11%	3.94	1.012
6. Risk assessment helps the management of the organization in risk identification, risk analysis and risk evaluation	76%	11%	13%	3.91	0.535
7. My organization must be aware of how to anticipate and deal with risks					
8. Risks that occur are carefully by all staff					
Average mean					

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KEY: A = Agreement; NS = Not Sure; D = Disagreement; Std. = Standard Deviation

With respect to control environment, 77% of the respondents agreed with all the claims raised on internal control environment, which was also indicated with (mean = 3.99; Std. = .92). These statistics imply that the control environment in Harris International Ltd is acceptable. The standard deviation reveals that participants held consistent opinions on control environment. From the highest extreme, 85% of the participants agreed that control environment has affected the Company's revenue for the last five years, which was indicated with (mean = 4.17; Std. = 1.23). From the lowest extreme, 70% of the participants agreed that clients' requests are easily met, which was indicated with (mean = 3.83; Std. = 1.002). These statistics imply that besides the control environment affecting the company's revenue in the last five years, it also affects fees income on capital expenditures, and operating costs.

While the researcher did not find significant differences in the mean statistics on control environment, a comparison of the standard deviations shows that employees have a best interest in heart to serve (Std. = .609). Therefore, the control environment appears to affect employees' interest to serve more than it affects the revenues of Harris International Ltd.

ssInferential analysis

Inferential analysis involves statistical techniques that help in drawing conclusions about the population based on sample results. This study used correlation to draw conclusions on the relationship between internal control systems and performance, and regression to draw conclusion on the predictive influence of internal control systems on performance of Harris International Ltd.

Correlation tests

This study used correlation analysis to test for the relationship between internal audit and fraud prevention. Correlation measures the degree of the strength between two numerical variables. The correlation coefficient ranges from 0.00 to 1.00. Coefficients close to 0.00 tend to be weak while coefficients close to 1.00 tend to be strong regardless of the direction. Positive correlations show that the two variables change in the same direction while negative correlations show that the two variables change in opposite directions. If the significant value of the correlation is less than 0.05, the relationship is significant. Otherwise the relationship is not significant. Table summarizes the relationships.

Table 2: Correlation Tests

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Variable List; N = 107		Performance
Control environment	Pearson Correlation	.401** Sig.
(2-tailed)	.000	
Control activities	Pearson Correlation	.563**
Sig. (2-tailed)	.000	
Risk assessment	Pearson Correlation	.422** Sig.
(2-tailed)	.000	

** . Correlation is significant at the 0.05 level (2-tailed).

The study indicated that the relation between control environment and performance ($r = .401$; p -value $< .05$) was moderate and significant. This implies that a variation in control environment in Harris International Ltd is associated with a moderate variation in fraud prevention. In real practice, the results suggest the more the company streams her control environment such as managing her revenues, operational costs, and fees on income, the higher the chances of performing financially. The p -value, which is less than 0.05 suggests that control environment and fraud prevention are linearly related. The study indicates that the relation between control activities and fraud prevention ($r = .563$; p -value $< .05$) is moderate. This implies that a variation in the control activities is associated with a moderate variation in fraud prevention. In relation practice, a company that separate the roles and duties of their staff, and ensure accurate calculation of commissions and billing of services are likely to register superior fraud prevention. The p -value, which is less than 0.05 suggests that control activities and fraud prevention are linearly related.

The findings indicate that the relation between risk assessment and fraud prevent ($r = .422$; p -value $< .05$) is moderate. This implies that a variation in risk assessment is associated to a moderate variation in fraud prevention. In real practice companies which institute risk assessment measures at financial control desks, and identify the likelihood of risks occurring are likely to register a moderate change in their fraud prevention. The p -value, which is less than 0.05 suggests that risk assessment and fraud prevention are linearly related.

Regression tests

The study used multiple regression to analyze the effect of internal audit and fraud prevention of Harris International Ltd. Multiple regression measures the effect of a set of predictor variables on a dependent variable. This study used control environment, control activities, and risk assessment as the predictors and fraud prevention of Harris international ltd as

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the dependent variable.

The suggested regression model is:

$$Y = 0.903 + 0.153X_1 + 0.311X_2 + 0.171X_3 + e$$

Where

y = fraud prevention

0.903 = the constant,

X₁ = Control environment

X₂ = Control activities

X₃ = risk assessment

ε = Error in the approximation of the

Given the three components of internal audit, the control environment has the greatest significant effect on fraud prevention of Harris International Ltd. The constant (0.903) is the autonomous level of fraud prevention when the company decided to neglect internal audits in its operations.

Question testing

The researcher stated three questions at the beginning of the investigation. Basing on the level of significance of the relationship between the independent and dependent variables, the researcher tested the null questions. The researcher's decision strategy was to reject the null question when the (p-value <.05) and to accept the null question when (p-value >.05). Table summarizes the question tests.

Table 3: Question Testing

Code	Question statements	Significant level (p-value)	Sig. value	Decision strategy
1	Control environment is not significantly related with the performance of Harris international ltd.	0.05	0.031	Reject
2	Control activities are not significantly related with the performance of Harris international ltd.	0.05	0.015	Reject
3	Risk assessment is not significantly related with the performance of Harris international ltd.	0.05	0.021	Reject

The first null question was that Control environment is not significantly related with the performance of Harris International Ltd Since (p-value.<.05), the researcher therefore, rejected the null question that control

environment is not significantly related with fraud prevention of Harris International Ltd The statistics imply that

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for every 100 staff of Harris international ltd, more than 95% were likely to attribute the performance of Harris international ltd to sound control environment.

The second null question was that control activities are not significantly related with the performance of Harris International Ltd Since (p-value $<.05$), the researcher rejected the null question that Control activities are not significantly related with the performance of Harris International Ltd The statistics imply that out of 100 staff of Harris international ltd, over 95% were likely to attribute the performance of Harris international to sound control activities. The third null question was that risk assessment is not significantly related with the performance of Harris International Ltd Since (p-value $<.05$), the researcher rejected the null question that risk assessment is not significantly related with the performance of Harris International Ltd The statistics imply that out of 100 staff of Harris International Ltd, over 95% were likely to attribute the performance of Harris International Ltd to sound information communication strategies.

Discussion of the results

This study has established a significant relation between control environment and fraud prevention. Evidence from Harris International Ltd shows that the company has mechanisms to monitor her revenues over time, reduce operational costs, and regulate the fees on income. The findings agree with the Company reoport (2004) which stipulates that focusing on the company's philosophy and operating style enables the company to institute operational mechanisms the ensure effective performance. Similarly, Whittington and Pany (2001) argue that the control environment drives the organization and affects managerial conscientiousness.

The significant effect of the control environment on the performance agrees with COSO (1992), which reports that the control environment influences perspectives of the directors and managers in as far as internal auditing are concerned. While the current study could not bringout the specific views of the Board of Directors of Harris International Ltd on internal auditing, there is some evidence of their support for internal auditing drawing from the company's performance over time. The significant relation observed between internal control systems and performance is consistent with Steinberg andTanki (2005) who argue that efficient control environment sets the foundation for hiring and retaining competent individual, promoting integrity and controlling consciousness.

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Control activities and fraud prevention

The study found that control activities significantly affect performance. The findings that the company clearly separates the duties and roles of each staff coincides with COSO (1992), which reports that control activities eliminate role conflict and ambiguity. The company administrator commends control activities:

“...we at the company are a team of experts each tasked to play different roles where we are specialized. Our staffs have ensured that the company realizes its goals...”

The company administrator's view expresses the definition of control activities correctly as 'policies and procedures that help ensure that management directives are carried out'. Control activities include procedures to check on the authenticity of authorization of transactions, physical controls to safeguard and protect organizational records and assets, and segregation of duties define the role of each person in the transaction process. The findings support (Russell, 2009; Etuk, 2011; Kamau (2014) who argue that segregation of duties requires that someone in the organization takes charge of transactions, ensuring its complete process

Risk assessment on the performance of Harris International Ltd

The researcher established a significant effect between risk assessment and performance of the company. The findings agree with (Eleftheriadis & Vytas, 2018) who examined measurement of risk assessment on performance of companies. The study found a significant relation between information management and financial level. The effect was mostly influenced by communication in the company. The findings similarly agree with (Ahmed & Ng'anga, 2019) who show that Risk assessment is a significant predictor of performance companies. The predictive influence was mostly observed in risk identification. Though these studies were not directly based on a company context, they present some evidence that communication influences performance in the company. In the perspective of companies, this study unveils that as staff become aware of the company information assessment, they understand the roles they play in the organization and particularly good reporting habits.

Conclusions

The study found internal control significantly affects fraud prevention in Harris International Ltd Therefore, implementing internal auditing across all the departments of the Company is likely to influence performance significantly. While internal control policies exist in the organization, implementation is lacking, which affects performance. The

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BIBCO's administration conducts supervisory roles. However, the roles are lately conducted, employees harass clients. The second objective examined the effect of Control activities on fraud prevention of Harris International Ltd Company . Therefore, implementing control activities in all the departments of the Harris International Ltd is likely to influence the performance of the company significantly. The study suggests that Company personnel's financial responsibilities reflect their level of power and responsibility, while management retains overall accountability for performance. This conclusion is supported by COSO (1992), which claims that separating authorization and execution eliminates control manipulation and puts operations at risk. According to the current study, the company segregates duties and assignments, management accurately calculates commissions, and employees provide quality care for clients. The third objective shows that risk assessment significantly affects performance of Harris International Ltd Therefore, implementing risk assessment in all the departments of the company is likely to influence the performance of the company significantly. The study has found that workers need more reminders about the existing risk assessment controls. Late arrival and early departures at the company delay service provision and obstacle of communications prevail in the company. This study contributes new knowledge to the existing body of knowledge on internal auditing and performance. The focus on Harris International Ltd is a new context that has not been researched very well yet the experiences there of a very important to knowledge and practice. Accepting the claim that there is significant relationship between internal auditing and performance is an empirical extension of the relevancy of the Agency theory in understanding the performance of Harris International Ltd

Recommendations

In line with the objective one, the finding on control environment in relation to performance of Harris International Ltd was found to be significant. Therefore, recommendation in relation to the above finding is that the management of Harris International Ltd should consider conducting trainings on internal auditing for all staff in the Company. This will equip staff with knowledge and skill in implementing internal auditing for improved performance in the Company.

In line with the second objective of the study, findings indicated a significant positive relationship control activities and performance of Harris International Ltd The research therefore recommends need for training staff on proper billing to ensure the company does not lose on the services dully provided. Where possible, the company should consider procuring

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a billing system to improve billing services.

In line with objective three, there was a significant relationship between risk assessment and performance of Harris International Ltd. The staff of the company appeared ill- equipped in terms of predicting the likelihood of occurrence of risks in their operations. This is a performance gap, which requires urgent training.

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