

INTERNAL CONTROL COMPONENTS AND FRAUD PREVENTION IN PUBLIC INSTITUTIONS IN RWANDA ACASE OF RWANDA REVENUEAUTHORITY (RRA)

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Abstract: -

Public institutions in Rwanda face problems while preventing fraudulent activities due inefficient internal control systems in terms of control environment such as reliability and moral standards, the ability of staff, administration's viewpoint, working styles and allocation of resources and tasks; control activities and monitoring activities. Due to persistence of fraudulent activities and inefficient internal control of RRA has only managed to recover only 13% of over 3.4 billion defrauded by companies due to poor setting of EBM. Hence, this study aims at investigating the contribution of internal control on fraud prevention in public institutions in Rwanda with specific consideration of RRA. The research design of this study was descriptive research design whereby the target population of this study comprised all 1412 employees of RRA. Researcher used sample size of 93 respondents who were determined using Yamane method and stratified sampling techniques. Structured questionnaires were used to collect the data from the field. Data analysis was done using both descriptive statistics and inferential statistics; derived with the help of SPSS 21.0 versions. The results of the study have revealed that overall mean of 1.966 implied that control environment helps in prevention of fraud in RRA to a very great extent. The overall mean of 4.445 tending to strongly disagree which imply that the employees of RRA strongly disagreed that they met control environment related challenges while preventing fraud in RRA. The overall mean of 1.310 implied that control environment practices enhance fraud prevention in RRA. The overall mean of 1.347 implied that control activities play a significant role in prevention of fraud in RRA. The overall mean of 4.404 implied that employees of RRA strongly disagreed that management issues need serious control activities in fraud prevention. The overall mean of 2.104 implies that monitoring activities affect fraud prevention to a great extent in RRA. The results of the study have revealed that there is a relationship between internal control and fraud prevention because the calculated significance level between the indicators has significance level which is lesser than 0.01 and positive Pearson correlation. For instance there is a positive correlation between control environment and Fraud awareness ($p=.792$ and $sig=.000$), between monitoring activities and fraud risk assessment ($p=.878$ and $sig=.000$), between fraud risk assessment and control environment ($p=.867$ and $sig=.000$), and between control activities and Fraud awareness ($p=.735$ and $sig=.000$). Basing on the findings of the study, the researcher would like to recommend the government to ensure that RRA has all the necessary tools to detect and prevent fraud before happening because it ruins the economy of the country. Rwanda revenue authority should create positive workplace environment by allowing employees to provide input in the development and updating of the code of conduct to foster loyalty and feelings of ownership. The taxpayers should be taught how to comply with rules and regulations concerning tax, demanding EBM invoices on purchases and issuing EMB invoices on sales in order to avoid fraudulent activities. In conclusion, the internal control system components have a positive and significant impact on fraud prevention in RRA.

Keywords: - *Internal Control Components, Fraud Prevention, Public Institutions, Rwanda Revenue Authority, Rwanda*



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1. INTRODUCTION

The IMF (2016) stated that the persistence of corruption, fraudulent activities, errors and public funds misappropriation creates anxiety and loss of credibility in minds of citizens and government financiers. World Bank (2020) postulated that most of countries around this globe are facing the challenges of fraud, mismanagement of public funds, corruption, embezzlement, ineffective and inefficient management of government projects and funds within public institutions.

Despite all the measures, policies for internal control system and counter corruption and fraudulent activities adopted by government of Rwanda to enhance internal control and prevention of fraudulent activities in public institutions of Rwanda. There is still persistence of misappropriation of public funds, inadequate administration of internal control systems and fraudulent activities in some public institutions, whereby in 2013 the office of Auditor General discovered eight public institutions got involved in fraudulent activities and inadequate administration of internal control which included ONATRACOM, Rwanda Housing Authority, Rwanda National Police, EWSA, NUR, Rusizi, Rubavu and Musanze Districts, and it amounted 532,675,121 Rwf (OAG, 2017).

The RRA has experience inadequate and weak internal control and fraudulent activities specifically in the use of false EBM Invoices by some taxpayers favored by poor setting of EBM and defrauded Frw 3,406,359,890 due to poor and inadequate setting of EBM machine which doesn't have stock, whereas it has sells and purchase only, the RRA couldn't recognize what was sold or purchased from the existing stock (OAG, 2017). There is also a gap in financial reconciliation done by some employees, non-compliance to international accounting standards by some internal accountants and non-compliance to rules, regulations and procedures set by the management which threatens control environment of RRA.

However, there are almost non-existing empirical studies that were conducted to address the issue of weak internal control or prove why the issues of fraud are persistent in public institutions because the studies like of Kwasi (2020) has concentrated on internal control and fraud prevention in banking industry whereas Abei (2021) has concentrated on internal control and fraud detection and prevention in microfinance institutions. Thus, it shows most of the researchers in this field of internal control and fraud prevention have ignored public institutions as another area hit by weak internal control and fraudulent activities even if reports keep addressing the issue. It is against this consideration the researcher got interested in conducting a study to assess the effects of internal control components to the frauds prevention in public institutions, specifically in Rwanda Revenue Authority (RRA).

1.1 Objectives of the study

1.1.1 General objective

This research project has mainly focused on assess the role of internal control in preventing fraud in Public Institution taking Rwanda Revenue Authority as a case.

1.1.2 Specific objectives

- (i) To examine the influence of control environment on fraud prevention in Rwanda Revenue Authority.
- (ii) To establish the role of control activities on frauds prevention in Rwanda Revenue Authority.
- (iii) To assess the relationship between monitoring activities and frauds prevention in Rwanda Revenue Authority.

2. Empirical Literature

2.1 Control environment and fraud prevention

The empirical studies conducted in relation to the first objective concerning control environment and fraud prevention. Thus, the study of Mohr and Binti (2015) found that 89% of the respondents agreed that management philosophy and operating style as part of internal control that influence the management of the institution. The 52.0% of respondents didn't agree that ethical principles and behavior was enough to prevent fraud in the institution. The 33% of respondents agreed that to have good control environment one must have independent audit committed that reinforce positive work environment by enhance good management philosophy, good ethics, operating style and corporate culture practice. The same study of Mohr and Binti (2015) respondents' answer on commitment to integrity and ethical values and tone at the top which are in agreement scale, as expressed by response rate, obtaining 45% and 80% respectively. Since, the study was an exploratory work which examines and analyses the role of control environment system to fight against fraud in Indonesia local governments. The study recommended putting more effort in enhancing control environment in enhancing fraud prevention since the control environment contributes to the fight against fraud in an organisation.

The research of Zimbelman and Albrecht (2012) asserted that preventing fraud requires creating openness and honest which is supported by factors like employing honest personnel, fraud awareness, developing positive working environment and providing scheme for employee assistance. The results also have shown that control environment creates positive work environment which is necessary in fraud prevention. The result of multiple regression analysis is also significantly to have the t-test value for all independent variables. Internal control variable has the Significance value of 0.000, which is less than 0.05. It means hypothesis a1 is accepted. Thus it also indicates that internal control has a significant and positive effect on the prevention of fraud. In addition, the same study also revealed that anti-fraud awareness has the Sig value of 0.001, which is also less than 0.05.

This indicates that hypothesis Ha2 is accepted. It can also be concluded that the anti-fraud awareness has a

significant and positive effect on the prevention of fraud. Thus, the study made recommendation on anti-fraud awareness in preventing fraud in the organization should also be done. For example, the organization should review the system of promotion of employees by providing opportunities for employees to gain direct promotion. They should always continue to provide the opportunity for employees to develop themselves through participation in training, workshops, seminars and other self-development activities.

The research of James and Ibanichuka (2014) has found that implementation of financial control and fraud prevention has a positive relationship. The results have also revealed that compliance with control measures are affected by management policies, human errors, staff recruitment and commitment. The research of Wanyama (2012) asserted that ineffective strategies cannot adequately control fraud. Kimani (2011) found that theft of assets is the most common type of fraud in Tanzania, and asserted that the organizations that implement fraud awareness can cut fraud losses by 52% in Tanzanian Public sector.

2.2 Control activities and fraud prevention

The research of Mohd and Binti (2015) asserted that 75% of the respondents agreed that control activities is related to fraud prevention, 65% of respondents agreed that control environment, flow of information and accounting system prevent fraud in an organization. The research of Dorminey *et al.*, (2012) asserted that control activities indicate whether the company is complying with government laws and regulations. The same study of Mohd and Binti (2015) asserted that segregation of duties help to prevent fraudulent activities. The results also indicated that control activities like segregation of duties is important in preventing fraud to take place in SMEs.

The results of the research of Hopwood, Leiner and Young (2012), asserted that control activities occurs at all level and encompassed all activities which implies that the segregation of duties absence making systems of internal control useless. External auditing is important of financial fraudulent reports than misused assets and corruption. The results of the study of Alamer (2015) showed that to prevent fraudulent financial reports proper regulation is required for preventing corruption and misuse of assets.

The research of Slameto (2010) showed that control activities provide assurance in achieving objectives and maintaining the standards of the organization. The results also asserted that internal control is dependent to human factor, errors of judgment, interpretation, misunderstanding, fatigue, careless, distraction, abuse, collusion and override. The control activities eliminates the risk of losses and help the management to review and update controls, communication and being exemplary in adhering with those controls.

2.3 Monitoring activities and fraud prevention

The study of Shanmugam *et al.*, (2012) revealed that fraudulent activities influence increase of preventive actions. Whereas, the study of Mohd and Binti (2012) stated that risk management practice influences increase in setting up effective internal control process that help to prevent fraud. The 51% of respondents stated that the major risk of the company is the employee theft that causes inventory loss. Hopwood, Leiner and Young (2012) stated that before designing effective internal control, a company has to have a good ERM practice. The results revealed that 78% of the respondents choose segregation of duties as the most important activities that help in preventing fraud and 49% agree that fail in segregating the duties will lead to collusion and fraud may take place. The study recommend the the small companies should enhance and focus more on their monitoring system to ensure the unwanted activities in the company are eliminated. However, this study has given less attention the role of monitoring activities in preventing fraud in public institutions.

The results of the research of Mohd and Binti (2015) showed that 87% of the respondents agreed that monitoring has a good control process that update the company's system continuously. The study of Hopwood, Leiner & Young (2012) stated that monitoring activities updates the individuals with reviews of the financial reports periodically to assess the fraud risks that identify the controls, processes and procedures to mitigate the identified risks in order to prevent the likely to happen fraudulent activities in the institution.

The research of Mutua (2009) asserted that monitoring activities as control is applied to addressing the operations of the institution and fraud risks in order preventing them. Thus, the monitoring activities are documented to ensure fraud exposure in identifying the assessed risks to enhance prevention of fraud. Monitoring activities is used as walkthrough for the sake of audit committed to evaluate the effectiveness of fraud prevention (Zamzami, 2015). The effective internal control encompassed the control environment, information system, monitoring activities and appropriated control that enhance the prevention of fraud in an organization.

The results of the study of Arena and Azzone (2013) asserted that monitoring activities creates strong value system and culture for ethical reporting that help to overcome financial reporting fraudulent process that engages the management in overriding the internal controls. Thus, the monitoring activities include monitoring the ongoing operations, recurring operating activities, regular management, supervisory activities and taken actions to perform the duties. The monitoring activities are documented and reviewed time to time to prevent fraud (Naicker, 2006). The management monitoring system evaluates management responsibility to enforce and monitor anti-fraud policies and programs. The internal and external audit is meant to strengthen the monitoring activities to enhance anti-fraud controls, knowledge and experience they receive adequately and periodically training against fraud.

2.4 Research Gap

The previous empirical researches related to internal control and fraud prevention has demonstrated a huge knowledge gap in terms of the area of concentration whereby the study like Mohd and Binti (2015) gave less

attention the role of fraud prevention in terms of fraud awareness rather concentrated on segregation of duties. The study made the researcher to wonder whether during their times there were no fraudulent activities that were taking place in public institutions because today the issue has become a routine. Thus, the concentration of this study on fraud awareness, positive work environment and fraud risk assessment is very relevant in current times. Some of the other previous studies that are related to the current one has also focused on issues related to control activities and standards of the organization (Slameto, 2010); monitoring activities and effectiveness of fraud prevention (Zamzami, 2015). The research asserted that monitoring activities creates strong value system and culture for ethical reporting that help to overcome financial reporting fraudulent process that engages the management in overriding the internal controls. However, these studies have never thought of internal control and fraud prevention in the sense of creating positive work environment, fraud risk assessment and awareness to prevent the occurrence of fraudulent activities through advanced internal controls.

3. Materials and Methods

The descriptive research design was used to enable the researcher to collect detailed that from the respondents with the help of quantitative and qualitative approach which is at the core of having both descriptive and inferential statistics. The target population for this study is 1412 employees of the Board. Therefore To determine the number of respondents, the researcher employed Yamane (1967) formula to select respondents at confidence level of 90% to have number of respondents. The total employees of RRA are 1412 in whom the sample size of 93 respondents was selected by stratified sampling technique where each strata of respondents are made by 6.5% of the target population. The researcher used questionnaire to 91 respondents from all departments except the 2 interviewee of quality assurance department to collect data from the field where the questionnaire was made by Likert scale questions and closed –ended questions.

To analyse the data collected from the 93 respondents, the data were coded, cleansed and processed for use in SPSS version 21.0. For qualitative data from interview the researcher used thematic analysis to produce the narratives that are present in the indirect speech from the interviewees. Whereas, for the quantitative data from the questionnaire were analysed in descriptive statistics through mean and standard deviation, percentage and frequency; and the inferential statistics that assess the relation between internal control components and fraud prevention through Pearson correlation and regression analysis with regression model of $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$, Y represents fraud prevention, β_0 is constant, β_1 , β_2 , β_3 represents coefficients while X_1 , X_2 and X_3 are the predictors of internal control such as control environment, monitoring activities and control activities.

4. Research Findings

4.1 Influence of control environment on frauds prevention in Rwanda Revenue Authority

Table 4.1: Descriptive Statistics about the fraudulent activities that need more prevention through control environment in RRA

Fraud activities	5	4	3	2	1	Mean	SD
Misrepresentation of materials facts	0(0.0%)	6(6.5%)	28(30.1%)	44(47.3%)	15(16.1%)	2.268	0.809
Concealment of materials facts	0(0.0%)	1(1.1%)	6(6.5%)	64(68.8%)	22(23.7%)	1.849	0.570
Corruption	0(0.0%)	5(5.4%)	35(37.6%)	37(39.8%)	16(17.2%)	2.311	0.820
Illegal gratuity	0(0.0%)	0(0.0%)	7(7.5%)	37(39.8%)	49(52.7%)	2.311	0.820
Extortion	0(0.0%)	2(2.2%)	41(44.1%)	19(20.4%)	31(33.3%)	1.548	0.634
Conflict of interests	0(0.0%)	9(9.7%)	40(43.0%)	19(20.4%)	25(26.9%)	2.150	0.920
Embezzlement	0(0.0%)	0(0.0%)	28(30.1%)	21(22.6%)	44(47.3%)	1.828	0.867
Theft	2(2.2%)	9(9.7%)	41(44.1%)	20(21.5%)	21(22.6%)	2.483	0.973
Misclassification	0(0.0%)	0(0.0%)	15(16.1%)	53(57.0%)	25(26.9%)	1.892	0.650
Undervaluation of goods	0(0.0%)	4(4.3%)	17(18.3%)	24(25.8%)	48(51.6%)	1.236	0.497
Forging goods certificate of origin	0(0.0%)	0(0.0%)	3(3.2%)	16(17.2%)	74(79.6%)	1.752	.904
Overall mean						1.966	

Source: Primary Data, 2021

The results in Table 4.1 indicates that 1 represents to a very great extent, 2 represents to great extent, 3 represents to small extent, 4 represents to no extent while 5 represents not sure. The 74 (79.6%) of respondents confirmed that control environment prevents forging of goods certificate as fraud activity to a very great extent, while concealment of material is at 64 (68.8%) of total respondents confirming it to a great extent, misclassification at 53 (57.8%) of the total respondents confirming it to great extent, illegal gratuity is at 49 (52.7%) of respondents confirming it to a very great extent, undervaluation is at 48 (51.6%) of the total respondents confirming it to a very great extent, theft is at 41 (44.1%) of respondents confirming it to a small extent, embezzlement is at 44(47.3%) of respondent confirming it to a very great extent, conflict of interest is at 40 (43.0%) of total respondents confirming it to a small extent and corruption is at 37 (39.8%) of total respondents confirming it to a small extent. Since, the overall mean is 1.966 which tends to a very great extent, thus it implies that control environment helps in prevention of fraud in RRA to a very great extent.

The results of this study has shown that control environment prevents fraudulent activities in RRA to a very great

extent which is supported by the study of Shanmugam *et al.*, (2012) revealed that fraudulent activities influence increase of preventive actions. Whereas, the study of Mohd and Binti (2012) stated that risk management practice influences increase in setting up effective internal control process that help to prevent fraud.

In an interview with one of the employees of RRA, *he stated that due to strong internal control components especially control environment, there is no occurrence of issues related to fraud in RRA because the employees of RRA are all aware of the consequences of being involved in fraudulent activities. However, during the work as employees we sometimes face the issues of the taxpayers who intentionally want to be involved in fraudulent activities that is why the RRA has enhance the use of technology to ease the process of paying taxes and easy way of retrieving the taxpayers who want to do fraud. Thus, this has reduced the rate of fraudulent activities.*

Table 4.2: Descriptive Statistics about the challenges met while applying control environment to prevent fraud in RRA

Challenges	5	4	3	2	1	Mean	SD
Non-payment of minimum wage related issues	67(72.0%)	14(15.1%)	3(3.2%)	4(4.3%)	5(5.4%)	4.440	1.107
Non-payment for working overtime	66(71.0%)	14(15.1%)	2(2.2%)	6(6.5%)	5(5.4%)	4.397	1.152
Delayed payment of salary	66(71.0%)	15(16.1%)	3(3.2%)	4(4.3%)	5(5.4%)	4.430	1.107
Irregular dates of payment	68(73.1%)	15(16.1%)	2(2.2%)	4(4.3%)	4(4.3%)	4.494	1.038
Unauthorized deductions	68(73.1%)	14(15.1%)	3(3.2%)	4(4.3%)	4(4.3%)	4.483	1.048
Unreliable system of regular salary increment	66(71.0%)	14(15.1%)	2(2.2%)	4(4.3%)	7(7.5%)	4.376	1.206
Working overtime	66(71.0%)	17(18.3%)	3(3.2%)	4(4.3%)	3(3.2%)	4.494	0.984
Long working hours without breaks	66(71.0%)	17(18.3%)	2(2.2%)	4(4.3%)	4(4.3%)	4.473	1.038
Limited leaved (Sickness, maternity and off duty)	66(71.0%)	17(18.3%)	2(2.2%)	4(4.3%)	4(4.3%)	4.473	1.038
Inadequate working tools	65(69.9%)	16(17.2%)	2(2.2%)	4(4.3%)	6(6.5%)	4.397	1.152
Total mean						4.445	

Source: Primary Data, 2021

The findings in Table 4.2 proves that 1 stood for strongly agree, while 2 stood for agree, 3 for not sure, 4 for disagree and 5 for strongly disagree. Thus, 67 (72.0%) of respondents strongly disagreed that non-payment of minimum wage was met as a challenge while preventing fraud. The 66 (71.0%) of respondents strongly disagreed that non-payment for working overtime it was met as challenge while preventing fraud. The 66 (71.0%) of respondents strongly disagreed that delayed payment of salary was a challenge met while preventing fraud. The 68 (73.1%) of respondents strongly disagreed that unauthorized deductions was a challenge met while preventing fraud. The 66 (71.0%) of respondents strongly agreed that unreliable system of regular salary increment was a challenge met while preventing fraud.

The 66 (71.0%) of respondents strongly disagreed that working overtime was a challenge met while preventing fraud. The 66 (71.0%) of respondents strongly disagreed that long working hours without breaks was another challenge met while preventing fraud. The 66 (71.0%) of respondents strongly disagreed that limited leaves including sickness leave, maternity leave and off-duty leave was a challenge met while preventing fraud. The 65 (69.9%) of respondents strongly disagreed that inadequate working tools was a challenge met while preventing fraud in RRA. The overall mean is 4.445 tending to strongly disagree which imply that the employees of RRA strongly disagreed that they met control environment related challenges while preventing fraud in RRA.

The results of the study has revealed that the employees of RRA strongly disagreed that they met control environment related challenges while preventing fraud in RRA which is opposing the results of the study of James and Ibanichuka (2014) who asserted that control measures and fraud prevention has a positive relationship which is interrupted by other control environment related factors such as human errors, management policies, commitment and staff recruitment.

Table 4. 3: Descriptive Statistics about the control environment to prevent fraud in RRA

Best Alternatives	5	4	3	2	1	Mean	SD
Adequate remuneration	1(1.1%)	4(4.3%)	5(5.4%)	5(5.4%)	78(83.9%)	1.333	0.851
Payment for work done overtime	0(0.0%)	2(2.2%)	6(6.5%)	6(6.5%)	79(84.9%)	1.290	0.731
Regular payment on time	1(1.1%)	3(3.2%)	5(5.4%)	2(2.2%)	82(88.1%)	1.322	0.823
Social security improvement	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Welfare of work improvement	0(0.0%)	1(1.1%)	1(1.1%)	14(15.1%)	77(82.8%)	1.290	0.731
Rewarding good work done	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Staff appraisal	2(2.2%)	3(3.2%)	5(5.4%)	5(5.4%)	78(83.9%)	1.344	0.890
Staff rotation	1(1.1%)	3(3.2%)	5(5.4%)	6(6.5%)	78(83.9%)	1.322	0.820
Screening during recruitment	1(1.1%)	3(3.2%)	3(3.2%)	6(6.5%)	80(86.0%)	1.311	0.807
Total mean						1.310	

Source: Primary Data, 2021

The findings in table 4.3 indicates 1 stood for strongly agree, 2 for agree, 3 for not sure, 4 for disagree and 5 for strongly disagree in regard to the perception of the respondents on the best control environment practices to

prevent fraud in Rwanda Revenue Authority. The regular pay on time is strongly agreed on the rate of 82 (88.1%) of total respondents in order to prevent fraud. The screening during recruitment process was strongly agreed at 80 (86.0%) of total respondents, while rewarding work done was strongly agreed at 78 (83.9%) of total respondents, and staff appraisal was strongly agreed at 78 (83.9%) of the total respondents. The payment for work done overtime was strongly agreed at 79 (84.9%) of the total respondents, adequate remuneration was strongly agreed at 78 (83.9%) of total respondents. The welfare of work improvement was strongly agreed at 77 (82.8%) of the total respondents, social security improvement was strongly agreed at 78 (83.9%) of the total respondents, and staff rotation was strongly agreed at 78 (83.9%) of the total respondents. The overall mean is 1.310 tending to strongly agree which implies that control environment practices enhance fraud prevention in RRA.

The results of the study have indicated that best practices of control environment prevent fraud in RRA which is supported by Mohd and Binti (2015) who asserted that control activities is related to fraud prevention while control environment is related to flow of information in the institution. Their study added that the control environment practices and effective accounting system help the institution to maintain an efficient internal control system that prevents fraudulent activities.

4.2 Role of control activities on frauds prevention in Rwanda Revenue Authority

Table 4. 4: Descriptive Statistics about the role of control activities in fraud prevention

	5	4	3	2	1	Mean	SD
To predict possibility of asset misappropriation	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
To detect possibility of financial statement fraud	2(2.2%)	3(3.2%)	4(4.3%)	6(6.5%)	76(81.7%)	1.376	0.907
To determine potential liability and revenue fraud	0(0.0%)	4(4.4%)	6(6.5%)	6(6.5%)	77(82.8%)	1.322	0.782
To determine the occurrence of an undesirable events	1(1.1%)	5(5.4%)	6(6.5%)	6(6.5%)	75(80.6%)	1.397	0.910
To predict potential problem before they occur	1(1.1%)	4(4.4%)	6(6.5%)	6(6.5%)	76(81.7%)	1.365	0.869
To support decision and coordinate activities	1(1.1%)	3(3.2%)	6(6.5%)	6(6.5%)	77(82.8%)	1.333	0.825
Overall mean						1.347	

Source: Primary Data, 2021

The Table 4.4 shows that results concerning the role of control activities in prevention of fraud whereby 1 stands for strongly agree, 2 for agree, 3 for not sure, 4 for disagree and 5 for strongly disagree. The 78 (83.9%) of respondents strongly agreed that prediction of possibility of asset misappropriation before they occur prevents fraud. The 76(81.7%) of respondents of detection of possibility of financial statement fraud before they occur prevents fraud. The 76(81.7%) of respondent strongly agreed that prediction of possible potential problems before they occur prevents fraud. The 75 (80.6%) of the total respondents strongly agreed that determination of the occurrence of undesirable event prevents fraud. The 77 (82.8%) of respondents strongly agree that supporting decisions and coordinate activities prevents fraud. The 77 (82.8%) of respondents strongly agree that determination of potential liability prevents fraud in Rwanda Revenue Authority. The overall mean is 1.347 tends to strongly agree which implies that control activities play a significant role in prevention of fraud in RRA.

The results of this study has revealed that control activities play a role in prevention of fraud which is supported by the results of the research of Hopwood, Leiner and Young (2012), asserted that control activities occurs at all level and encompassed all activities which implies that segregation of duties absence makes the system of internal control useless.

Table 4. 5: Descriptive Statistics about management issues that need serious control activities in fraud prevention

	5	4	3	2	1	Mean	SD
Favoritism	64(68.8%)	14(15.1%)	3(3.2%)	5(5.4%)	5(5.4%)	4.408	1.134
Ghost employees	64(68.8%)	14(15.1%)	2(2.2%)	8(8.6%)	5(5.4%)	4.333	1.200
Nepotism	64(68.8%)	15(16.1%)	5(5.4%)	4(4.3%)	5(5.4%)	4.387	1.123
Unqualified employees	66(71.0%)	16(17.2%)	3(3.2%)	4(4.3%)	4(4.3%)	4.462	1.048
Improper oversight	65(69.9%)	14(15.1%)	4(4.3%)	5(5.4%)	5(5.4%)	4.387	1.142
Absence of proper audit	65(69.9%)	15(16.1%)	2(2.2%)	4(4.3%)	7(7.5%)	4.365	1.204
Lack of proper in service training opportunities	65(69.9%)	17(18.3%)	4(4.3%)	4(4.3%)	3(3.2%)	4.473	0.995
Low provident funds	64(68.8%)	17(18.3%)	2(2.2%)	4(4.3%)	6(6.5%)	4.387	1.151
Non-existent sickness benefits	65(69.9%)	17(18.3%)	2(2.2%)	5(5.4%)	4(4.3%)	4.440	1.067
Overall mean						4.404	

Source: Primary Data, 2021

The results in Table 4.5 indicates that the big number of the respondents strongly disagreed with the number of management issues that need control activities in order to prevent fraud in RRA on high rate of 70% that they have never took place though on lower rate of 30% claim to have sometimes, often or always took place. Favoritism has never happened at 64 (68.8%) of total respondents, recruitment of unqualified employees has never happened at rate of 66 (71.0%), improper oversight never took place at 65 (69.9%), absence of proper audit has never taken place at rate of 65 (69.9%), lack of proper in service training opportunities has never took place at rate of 65 (69.9%) of the total respondents, non-existent sickness benefits never took place at 65 (69.9) of total respondents, ghost employees has never taken place at 64 (68.8%), and low provident funds has never taken place at 64 (68.8%) of total respondents. The overall mean is 4.404 tending to strongly disagree implying that employees of RRA strongly disagreed that management issues need serious control activities in fraud prevention. The findings of the research show that the employees of RRA strongly disagreed that management issues need serious control activities in fraud prevention which is supported by the results of Slameto (2010) that management issues when controlled provide assurance in achieving and maintaining the standards of the organization. The results also asserted that control activities eliminate the risk of losses and help the management to review and update controls.

4.3 Relationship between monitoring activities and frauds prevention in Rwanda Revenue Authority Table 4. 6: Descriptive Statistics about the extent monitoring activities affect fraud prevention in RRA

	5	4	3	2	1	Mean	SD
Understanding mission and objectives of Organisation	0(0.0%)	6(6.5%)	3(3.2%)	4(4.3%)	80(86.0%)	4.376	1.160
Support decisions and coordinate activities	0(0.0%)	0(0.0%)	3(3.2%)	77(82.8%)	13(14.0%)	1.892	0.402
Identify and analyses relevant risks	0(0.0%)	0(0.0%)	28(30.1%)	40(43.0%)	25(26.9%)	2.032	0.758
Deal with special risks associated with change	0(0.0%)	0(0.0%)	1(1.1%)	53(57.0%)	39(41.9%)	1.591	0.515
Predict potential problems before they occur	0(0.0%)	0(0.0%)	1(1.1%)	42(45.2%)	50(53.8%)	1.473	0.523
Enhance wealth declaration policy	0(0.0%)	0(0.0%)	2(2.2%)	77(82.8%)	14(15.1%)	1.871	0.396
Proper employee monitor and employee feedback	0(0.0%)	0(0.0%)	27(29.0%)	40(43.0%)	26(28.0%)	2.010	0.758
Enhancing proper reporting mechanisms such as fraud hotlines	0(0.0%)	0(0.0%)	1(1.1%)	53(57.0%)	39(41.9%)	1.591	0.515
Overall mean						2.104	

Source: Primary Data, 2021

The Table 4.6 indicates the results concerning the monitoring activities that affect prevention of fraud in RRA where 1 stands for to a very great extent, 2 for to a great extent, 3 for to small extent, 4 for no extent and 5 for not sure. The 80 (86.0%) of respondents that understanding of mission and objectives of organization to a very great extent affect fraud prevention. The 77 (82.8%) of respondents asserted that supporting decisions and coordinate activities to a great extent prevents fraud. The 77 (82.8%) of respondents asserted that enhance wealth declaration policy to a great extent prevents fraud. The 50 (53.8%) of respondents predicts potential problems before they occur to great extent to prevent fraud.

The 53 (57.0%) of respondents strongly agreed that dealing with special risks associated with change to a great extent prevents fraud. The 53 (57.0%) of respondents asserted that enhancing proper reporting mechanism such as fraud hotlines to a great extent prevents fraud. The 40 (43.0%) of respondents asserted that identification and analysis of relevant possible risks to a very great extent prevent fraud and 40 (43.0%) of respondents asserted that proper employee monitoring and employee feedback to a very great extent prevents fraud. The overall mean is 2.104 tending to a great extent which implies that monitoring activities affect fraud prevention to a great extent in RRA.

The results of the study showed that monitoring activities affect fraud prevention to a very great extent which is supported by the results of Mohd and Binti (2015) who asserted that monitoring has a good control process that update the company's system continuously. The study of Hopwood, Leiner & Young (2012) stated that monitoring activities updates the individuals with reviews of the financial reports periodically to assess the fraud risks that identify the controls, processes and procedures to mitigate the identified risks in order to prevent the likely to happen fraudulent activities in the institution.

Table 4. 7: Descriptive Statistics about the extent internal control components affect fraud prevention

	5	4	3	2	1	Mean	SD
Control environment	0(0.0%)	5(5.4%)	23(24.7%)	22(23.7%)	43(46.2%)	1.892	0.960
Risk assessment	0(0.0%)	3(3.2%)	20(21.5%)	27(29.0%)	43(46.2%)	1.817	0.883
Control activities	0(0.0%)	3(3.2%)	20(21.5%)	22(23.7%)	48(51.6%)	1.763	0.901
Information and communication	0(0.0%)	3(3.2%)	27(29.0%)	22(23.7%)	41(44.1%)	1.914	0.928
Monitoring activities	0(0.0%)	8(8.6%)	21(22.6%)	22(23.7%)	42(45.2%)	1.946	1.014
Overall mean						1.866	

Source: Primary Data, 2021

The Table 4.7 shows that the results of the study are concerned with the extent internal control factors affect fraud prevention where 1 is for to a very great extent, 2 is for to a great extent, 3 is for to a small extent, 4 is for no extent and 5 represents not sure. The 48 (51.6%) of respondents asserted that control activities affect fraud prevention to a very great extent. The 43 (46.2%) of the total respondents asserted that control environment affect fraud prevention to a very great extent. The 43 (46.2%) asserted that risk assessment affect fraud prevention to a very great extent. The 42 (45.2%) of respondents asserted that monitoring activities affect fraud prevention to a very great extent and 41 (44.7%) asserted that information and communication affect fraud prevention. The overall mean is 1.866 tending towards to a very great extent which implies that internal control components affect fraud prevention in RRA.

The results of the have revealed that internal control components affect fraud prevention which is supported by the results of Mutua (2009) asserted that monitoring activities as control address the operation of the institution and prevent fraud risks.

Table 4. 8: Descriptive statistics on assessment of fraud prevention in RRA

Fraud prevention assessment	5	4	3	2	1	Mean	SD
Control environment affects positive work environment	0(0.0%)	3(3.2%)	20(21.5%)	22(23.7%)	48(51.6%)	1.763	0.901
Monitoring activities affect fraud risk assessment	0(0.0%)	3(3.2%)	27(29.0%)	22(23.7%)	41(44.1%)	1.914	0.928
Control activities affect fraud awareness	0(0.0%)	8(8.6%)	21(22.6%)	22(23.7%)	42(45.2%)	1.946	1.014
Overall mean						1.874	

Source: Primary Data, 2021

The results in Table 4.8 shows that 48 (51.6%) of respondents strongly agreed that control environment affects positive work environment, 41 (44.1%) of respondents strongly agreed that monitoring activities affect fraud risk assessment, and 42 (45.2%) of respondents strongly agreed that control activities affect fraud awareness. The overall mean is 1.874 which indicates that components of internal control affect fraud prevention in RRA.

The results of the study asserting that internal control components affect fraud prevention is supported by the study of Kwasi (2020) who asserted that the majority of the respondents (77.1%) revealed that internal control system is able to prevent fraudulent act and practice in the banks whereas the 22.9% disagreeing that the implementation of strong internal system is unable to detect and prevent fraudulent act and practice in the bank.

Table 4. 9: Descriptive statistics about the extent to which fraud indicators require monitoring activities to ensure its prevention

	5	4	3	2	1	Mean	SD
Lack of proper supervision	0(0.0%)	1(1.1%)	25(26.9%)	33(35.5%)	34(36.6%)	1.924	0.824
Absence of rules and regulations governing job performance	0(0.0%)	0(0.0%)	19(20.4%)	34(36.6%)	40(43.0%)	1.774	0.767
Obscure job description	0(0.0%)	0(0.0%)	20(21.5%)	37(39.8%)	36(38.7%)	1.828	0.760
Cronyism and patronage	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Working alone	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Deceitfulness	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Incivility	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Lack of motivation	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Withdrawal from other staff	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Self-suspicion	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Poor book keeping practices	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Uninspected receipt book	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Missing copies of financial transactions	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Expensive standards of living	0(0.0%)	3(3.2%)	6(6.5%)	6(6.5%)	78(83.9%)	1.290	0.731
Overall mean						1.408	

Source: Primary Data, 2021

Table 4.9 shows the extent to which fraud indicators require monitoring activities to ensure its prevention where 1 is for to a very great extent, 2 is for to a great extent, 3 is for to a small extent, 4 is for to no extent and 5 to not sure. The 78 (83.9%) of respondents asserted that cronyism and patronage, working alone, deceitfulness, incivility, lack of motivation, withdrawal from other staff, self-suspicion, poor book keeping practices, uninspected receipt books, missing copies of financial transitions, expensive standards of living and making expensive trips and overspending require monitoring activities to a very great extent in order to prevent fraud. The 40 (43.0%) of respondents asserted that absence of rules and regulations governing job performance requires monitoring activities to a very great extent to prevent fraud.

The 36 (38.7%) of respondents asserted that obscure job description require monitoring activities to a very great extent. The 34 (36.6%) of respondents asserted that lack of proper supervision requires monitoring activities to a very great extent to prevent fraud. The overall mean is 1.408 tending towards to very great extent implying that monitoring of activities is required to prevent fraud in RRA to a very great extent.

The findings of the study have proven that monitoring of activities is required to prevent fraud in RRA which is supported by the results of the study of Arena and Azzone (2013) asserting that monitoring activities that create strong value system and culture for ethical reporting that help to overcome financial reporting fraudulent process that engages the management in overriding the internal controls. Thus, the monitoring activities include monitoring the ongoing operations, recurring operating activities, regular management, supervisory activities and taken actions to perform the duties.

Table 4. 10: Correlation analysis between internal control and fraud prevention in public institution in Rwanda

		Fraud awareness	Positive work environment	Fraud risk assessment
Control environment	Pearson Correlation	.792**	.815**	.867**
	Sig. (2-tailed)	.000	.000	.000
	N	93	93	93
Control activities	Pearson Correlation	.735**	.689**	.768**
	Sig. (2-tailed)	.000	.000	.000
	N	93	93	93
Monitoring activities	Pearson Correlation	.840**	.845**	.878**
	Sig. (2-tailed)	.000	.000	.000
	N	93	93	93

Source: Primary Data, 2021

The findings of Table 4.10 reveals that there is a positive correlation between control environment and fraud awareness (p=.792 and sig=.000), between monitoring activities and fraud risk assessment (p=.878 and sig=.000), between control environment and fraud risk assessment (p=.867 and sig=.000), between control activities and fraud awareness (p=.735 and sig=.000), between control environment and positive work environment (p=.815 and sig=.000), between control activities positive work environment (p=.689 and sig=.000), between control environment and fraud awareness (p=.792 and sig=.000) because the calculated sig value is less than 0.01 while the calculated p-correlation is positive. Thus, the results imply that there is a positive significance relationship between internal control and fraud prevention in Rwanda Revenue Authority.

The results of the study has proved that there is a positive and significant relationship between internal control and fraud prevention which is supported by the results of Naicker (2006) who asserted that monitoring activities has a positive relationship with fraud prevention.

Table 4. 11: Model Summary of internal control and positive work environment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.853 ^a	.728	.718	.55026

Source: Primary Data, 2021

The results in table 4.11 indicates that the R coefficient is .853 that implies positive relationship between internal control and positive work environment, while the coefficient of determination R square is .728 implying that the variability between internal control and positive work environment is at 72.8%. Hence, the findings indicate that internal control predictors such as constant, monitoring activities, control activities and control environment affect the progress of positive work environment by 72.8% in Rwanda Revenue Authority.

Table 4. 12: Analysis of Variance (ANOVA) of internal control and positive work environment

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	71.956	3	23.985	79.216	.000 ^b
Residual	26.948	89	.303		
Total	98.903	92			

Source: Primary Data, 2021

The findings in Table 4.12 indicate that there is a positive significant relationship between internal control and positive work environment because the calculated sig. value is .000 which is less than 0.05 critical value at 95% level of significance. Thus, the model is statistically significant in envisaging the relationship between internal control and positive work environment of Rwanda Revenue Authority.

Table 4. 13: Coefficients of internal control and positive work environment

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.217	.132		1.648	.103
Control environment	.270	.176	.250	1.532	.029
Control activities	.022	.120	.020	.187	.002
Monitoring activities	.617	.135	.603	4.557	.000

a. Dependent Variable: Positive work environment

Source: Primary Data, 2021

The Table 4.13 shows that the predictors of internal control has a positive coefficient that increases positive effect on positive work environment of Rwanda Revenue Authority because regression analysis shows that calculated p-values are less to 0.05 sig. level. The results also imply that internal control and positive work environment has a positive relationship. Based, on the coefficients, the regression model: $Y = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \varepsilon$, and it becomes $Y = .217 + .270x_1 + .022x_2 + .617x_3 + \varepsilon$, hence it clearly indicates that internal control and positive work environment of Rwanda Revenue Authority has a positive and significant relationship.

The first objective of establishing the relationship between control environment and positive work environment ($b = 0.270$ and $\text{sig} = 0.029$), between control activities and positive work environment is positive significant relationship ($b = 0.022$ and $\text{sig} = 0.002$) and between monitoring activities and positive work environment in Rwanda Revenue Authority is positive significant relation ($b = 0.617$ and $\text{sig} = 0.000$) because the calculate p-value is less than 0.05 level of significance. Thus, it implies that there is a positive and significant relationship between internal control and positive work environment of Rwanda Revenue Authority.

Table 4. 14: Model Summary of internal control and fraud risk assessment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.897 ^a	.804	.798	.42200

Source: Primary Data, 2021

The results in table 4.14 indicates that the R coefficient is .897 that implies positive relationship between internal control and fraud risk assessment, while the coefficient of determination R square is .804 implying that the variability between internal control and fraud risk assessment is at 80.4%. Hence, the findings indicate that internal control predictors such as constant, monitoring activities, control activities and control environment affect the progress of fraud risk assessment by 80.4% in Rwanda Revenue Authority.

Table 4. 15: Analysis of Variance (ANOVA) of internal control and fraud risk assessment

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	65.140	3	21.713	121.927	.000 ^b
Residual	15.849	89	.178		
Total	80.989	92			

Source: Primary Data, 2021

The findings in Table 4.15 indicates that there is a positive significant relationship between internal control and fraud risk assessment because the calculated sig. value is .000 which is less than 0.05 critical value at 95% level of significance. Thus, the model is statistically significant in envisaging the relationship between internal control and fraud risk assessment of Rwanda Revenue Authority.

Table 4. 16: Coefficients of internal control and fraud risk assessment

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.286	.101		2.830	.006
Control environment	.261	.135	.267	1.930	.007
Control activities	.145	.092	.139	1.566	.021
Monitoring activities	.491	.104	.531	4.727	.000

a. Dependent Variable: Fraud risk assessment

Source: Primary Data, 2021

The findings of Table 4.16 prove that the predictors of internal control have a positive coefficient that increases positive effect on fraud risk assessment of Rwanda Revenue Authority because regression analysis indicates that all calculated p-values are lesser than 0.05 sig. level. Thus, implies that there is a significant relationship between internal control and fraud risk assessment. Based, on the coefficients, the regression model: $Y = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \epsilon$, and it becomes $Y = .286 + .261x_1 + .145x_2 + .491x_3 + \beta$, hence it clearly indicates that there is a significant relationship between internal control and fraud risk assessment in Rwanda Revenue Authority.

The first objective of establishing the relationship between control environment and fraud risk assessment ($b = 0.261$ and $sig = 0.007$), between control activities and fraud risk assessment is positive significant relationship ($b = .145$ and $sig = .021$), between monitoring activities and fraud risk assessment in Rwanda Revenue Authority is positive significant relation ($b = .491$ and $sig = .000$) because the calculate p-value is less than 0.05 level of significance. Thus, it implies that there is a relationship between internal control and fraud risk assessment in Rwanda Revenue Authority

The results of the study have proven that internal control and fraud risk assessment in Rwanda Revenue Authority which is supported by the results of Allali (2008) who proven that monitoring activities prevent fraud risk assessment. The results have also shown that the management monitoring system evaluates management responsibility to enforce and monitor anti-fraud policies and programs.

Table 4. 17: Model Summary of internal control and fraud awareness

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.854 ^a	.729	.719	.46363

Source: Primary Data, 2021

The results in table 4.17 indicates that the R coefficient is .854 that implies positive relationship between internal control and Fraud awareness, while the coefficient of determination R square is .729 implying that the variability between internal control and Fraud awareness is at 72.9%. Hence, the findings indicate that internal control predictors such as constant, monitoring activities, control activities and control environment affect the progress in Fraud awareness by 72.9% in Rwanda Revenue Authority.

Table 4. 18: Analysis of Variance (ANOVA) of internal control and fraud awareness

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	51.342	3	17.114	79.616	.000 ^b
Residual	19.131	89	.215		
Total	70.473	92			

a. Dependent Variable: Fraud awareness

c. Predictors: (Constant), monitoring activities, control activities, control environment

Source: Primary Data, 2021

The findings in Table 4.18 indicate that there is a positive significant relationship between internal control and Fraud awareness because the calculated sig. value is .000 which is less than 0.05 critical value at 95% level of significance. Thus, the model is statistically significant in envisaging the relationship between internal control and Fraud awareness in Rwanda Revenue Authority.

Table 4. 19: Coefficients of internal control and fraud awareness

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.416	.111		3.748	.671
Control environment	-.063	.148	-.070	-.427	.000
Control activities	.249	.102	.257	2.454	.016
Monitoring activities	.611	.114	.708	5.359	.000

a. Dependent Variable: Fraud awareness

Source: Primary Data, 2021

The findings of Table 4.19 prove that the predictors of internal control have a positive coefficient that increases positive effect on Fraud awareness in Rwanda Revenue Authority because regression analysis indicates that all calculated p-values are lesser than 0.05 sig. level. Thus, the coefficients of the regression model: $Y = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \varepsilon$, and it becomes $Y = .416 - .063x_1 + .249x_2 + .611x_3 + \beta$, hence it clearly indicates that there is a relationship between internal control and fraud awareness in Rwanda Revenue Authority.

The first objective of establishing the relationship between control environment and Fraud awareness ($b = -.063$ and $\text{sig} = .000$), between control activities and Fraud awareness in Rwanda Revenue Authority is positive significant relationship ($b = .249$ and $\text{sig} = .016$) between monitoring activities and Fraud awareness in Rwanda Revenue Authority is positive significant relation ($b = .611$ and $\text{sig} = .000$) because the calculate p-value is less than 0.05 level of sig. Thus, it implies that is a relationship between internal control and fraud awareness in Rwanda Revenue Authority.

The results proven that there is a relationship between internal control and fraud awareness which is supported by the study of Zamzami (2015) which asserted that monitoring activities has a positive relationship with effectiveness of fraud prevention. The results have also proven that the effective internal control encompassed the control environment, information system, monitoring activities and appropriated control that enhance the prevention of fraud in an organization.

4.3 Discussion of Results

In the discussion of the findings of the first objective, the results of this study has shown that control environment prevents fraudulent activities in RRA to a very great extent which is supported by the study of Shanmugam *et al.*, (2012) revealed that fraudulent activities influence increase of preventive actions. Whereas, the study of Mohd and Binti (2012) stated that risk management practice influences increase in setting up effective internal control process that help to prevent fraud.

The results of this study regarding the second objective of the study has revealed that control activities play a role in prevention of fraud which is supported by the results of the research of Hopwood, Leiner and Young (2012), asserted that control activities occurs at all level and encompassed all activities which implies that segregation of duties absence makes the system of internal control useless.

The results of the third objective of the study has proved that there is a positive and significant relationship between internal control and fraud prevention which is supported by the results of Naicker (2006) who asserted that monitoring activities has a positive relationship with fraud prevention. The results proven that there is a relationship between internal control and fraud awareness which is supported by the study of Zamzami (2015) which asserted that monitoring activities has a positive relationship with effectiveness of fraud prevention. The results have also proven that the effective internal control encompassed the control environment, information system, monitoring activities and appropriated control that enhance the prevention of fraud in an organization.

5.2 Conclusion

In conclusion, the results have indicated the overall mean of 1.966 implied that control environment helps in prevention of fraud in RRA to a very great extent. The overall mean of 4.445 tending to strongly disagree which imply that the employees of RRA strongly disagreed that they met control environment related challenges while preventing fraud in RRA. The overall mean of 1.310 implied that control environment practices enhance fraud prevention in RRA. The overall mean of 1.347 implied that control activities play a significant role in prevention of fraud in RRA. The overall mean of 4.404 implied that employees of RRA strongly disagreed that management issues need serious control activities in fraud prevention. The overall mean of 2.104 implies that monitoring activities affect fraud prevention to a great extent in RRA.

The results of the study have revealed that there is a relationship between internal control and fraud prevention because the calculated significance level between the indicators has significance level which is lesser than 0.01 and positive Pearson correlation. For instance there is a positive correlation between control environment and Fraud awareness ($p = .792$ and $\text{sig} = .000$), between monitoring activities and fraud risk assessment ($p = .878$ and $\text{sig} = .000$), between fraud risk assessment and control environment ($p = .867$ and $\text{sig} = .000$), and between control activities and Fraud awareness ($p = .735$ and $\text{sig} = .000$).

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