



INFLUENCE OF FORENSIC ACCOUNTING PRACTICES AND FINANCIAL ACCOUNTABILITY IN SELECTED HEALTH STATE CORPORATIONS IN KENYA

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Abstract:

Financial accountability remains a challenge in many health state corporations due to persistent cases of financial mismanagement, fraud, and weak accountability systems. Despite reforms in public financial management, financial irregularities continue to undermine transparency and service delivery. Consequently, there is increasing need for adoption of forensic accounting practices as mechanisms for enhancing accountability. However, limited empirical evidence exists on the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. The purpose of this study was to establish the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. The study was guided by four specific objectives: to establish the influence of litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services on financial accountability in health state corporations in Kenya. The study was anchored on forensic accounting theory and the fraud diamond theory. The study adopted a descriptive research design. The target population comprised 200 senior staff members drawn from health state corporations in Kenya. A sample size of 133 respondents was determined using Yamane's (1967) formula. Both primary and secondary data were utilized in the

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study. Primary data was collected using structured closed-ended questionnaires, while secondary data was obtained from audited financial statements of health state corporations. A pilot study was conducted to assess validity and reliability of the research instruments. Validity was tested using the Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy and Bartlett's Test of Sphericity, while reliability was assessed using Cronbach's Alpha coefficient. Data analysis involved both descriptive and inferential statistics. Inferential analysis included correlation analysis, diagnostic tests, model summary analysis, ANOVA, and multiple regression analysis. Statistical analysis was conducted using SPSS, and findings were presented using tables. The findings established that forensic accounting practices jointly explained 57.8% of variation in financial accountability ($R^2 = 0.578$). The ANOVA results indicated that the overall regression model was statistically significant ($F = 64.710$, $p = 0.000$), demonstrating that forensic accounting practices significantly influence financial accountability. Regression findings further revealed that Litigation Support Services ($\beta = 0.617$, $p = 0.000$), Fraud Detection Techniques ($\beta = 0.595$, $p = 0.004$), Forensic Investigation ($\beta = 0.452$, $p = 0.000$), and Expert Consultancy Services ($\beta = 0.563$, $p = 0.007$) had positive and statistically significant effects on financial accountability. Litigation Support Services recorded the strongest influence among the study variables. The study concluded that forensic accounting practices significantly enhance financial accountability in health state corporations in Kenya by improving transparency, strengthening fraud detection mechanisms, enhancing investigative processes, and supporting financial decision-making. The study recommends that health state corporations strengthen forensic accounting frameworks by investing in litigation support systems, modern fraud detection technologies, forensic investigations, and expert consultancy services. Further, policymakers should develop institutional policies and guidelines to support implementation of forensic accounting practices within public health institutions.

JEL: M42, M41, H83, K42

Keywords: forensic accounting, financial accountability, health state corporations

1. Introduction

Financial accountability has become a critical concern among public sector institutions across the world due to increasing cases of fraud, corruption, misappropriation of funds, and weak financial management systems (Barngatuny, 2024). Governments and regulatory agencies have continuously emphasized the need for transparency, integrity, and proper utilization of public resources in order to improve service delivery and restore public confidence (Tum, 2025). In the health sector, financial accountability is particularly important because health state corporations manage substantial public funds intended to support healthcare services, procurement of medical supplies, infrastructure development, and employee compensation (Musiega *et al.*, 2023). However, persistent

financial irregularities in many public health institutions have raised concerns regarding the effectiveness of conventional accounting and auditing mechanisms in detecting and preventing financial misconduct (Josiah & Otieno, 2024).

Globally, forensic accounting practices gained significant recognition following the collapse of major corporations in the United States of America due to accounting fraud and financial manipulation. Scandals involving companies such as Enron Corporation and WorldCom demonstrated the limitations of conventional auditing systems in detecting fraudulent financial activities (Aror-Tina & Naphtali, 2025). These corporate failures resulted in substantial financial losses to investors, employees, and governments, leading to increased adoption of forensic accounting practices in organizations and public institutions (Petra & Spieler, 2020). In the United States, forensic accounting became widely utilized in litigation support, fraud detection, financial investigations, and expert consultancy services to strengthen accountability and improve financial reporting systems. Regulatory reforms such as the Sarbanes–Oxley Act further emphasized the importance of internal controls, transparency, and financial accountability in organizations (Liaquat & Mehmood, 2025).

In Asia, rapid economic growth, globalization, and expansion of public sector investments increased the need for effective financial accountability systems (Sachdev *et al.*, 2022). Several Asian countries experienced cases of corporate fraud, financial mismanagement, and corruption that negatively affected economic development and public confidence in institutions (Lim *et al.*, 2023). Countries such as China, India, Japan, and Malaysia increasingly adopted forensic accounting practices to strengthen financial accountability and reduce fraud within organizations and government institutions (Naher *et al.*, 2020).

In South Africa, the government and regulatory agencies increasingly emphasized forensic accounting practices due to growing concerns regarding public sector corruption and financial misconduct in state-owned entities (Mokhomole, 2023). Cases involving procurement fraud, unauthorized expenditures, and abuse of public resources negatively affected public confidence in institutions and service delivery (Mantzaris, 2022). Consequently, forensic accounting experts became important in conducting investigations, supporting litigation processes, and strengthening internal control systems within organizations. The country therefore recognized forensic accounting as an important mechanism for promoting transparency and accountability in financial management (Mphahlele *et al.*, 2025).

In Kenya, financial accountability within state corporations remains a major concern due to recurring reports of corruption, procurement irregularities, fraudulent claims, and misuse of public resources (Deorri & Poda, 2023). The health sector particularly experienced numerous financial scandals involving public health institutions and state corporations, raising concerns regarding weak internal controls and ineffective financial oversight mechanisms (Kinyeki, 2022). Reports by the Office of the Auditor-General, the Ethics and Anti-Corruption Commission, and the Ministry of Health consistently revealed massive financial irregularities in health state corporations, which

negatively affected healthcare service delivery and public confidence in the management of public health resources (Daud, 2024).

One of the major scandals involved the former National Health Insurance Fund (NHIF), where fraudulent claims and irregular payments resulted in substantial financial losses. An audit report revealed that NHIF made excess payments amounting to approximately KSh 367 million after hospitals billed KSh 447 million while the institution paid out over KSh 814 million. The excess payments were attributed to alleged “typing errors,” although there was no evidence of reconciliation or recovery of the funds (The Office of Auditor General Report, 2024). Further investigations by the Ethics and Anti-Corruption Commission established that NHIF lost approximately KSh 171 million through fraudulent claims submitted by healthcare facilities between January and December 2023. The fraud involved false medical claims and exaggerated surgical procedures, particularly eye surgeries conducted by hospitals with inadequate capacity (Omulo, 2023).

Additionally, audit reports indicated that NHIF could not account for more than KSh 7.4 billion in expenditures as of June 2023. The audit further identified duplicate payments amounting to KSh 247 million involving claims submitted for the same patients, while some hospitals received payments for patients allegedly admitted simultaneously in different facilities (The Office of Auditor General Report, 2024). The Kenya Medical Supplies Authority (KEMSA) also experienced major financial scandals associated with procurement irregularities and misuse of public resources. Audit reports revealed that KEMSA lost approximately KSh 756 million during the reviewed financial year due to financial irregularities and failed procurement processes. The reports further indicated that cancer drugs worth KSh 8.9 billion issued to a private hospital could not be properly accounted for, while contracts worth approximately KSh 14 billion lacked transparency and proper procurement procedures. Additional irregularities included unaccounted Universal Health Coverage supplies worth KSh 856 million and misreporting of donations amounting to KSh 177 million (The Office of Auditor General Report, 2024).

At the Kenyatta National Hospital (KNH), audit reports revealed financial losses amounting to approximately KSh 678.4 million linked to underfunded NHIF and Linda Mama programme contracts. The institution continued to incur losses due to inadequate reimbursements under government healthcare schemes, further exposing weaknesses in financial management and accountability systems within public health institutions.

In Kenya, health state corporations continued to experience major financial scandals involving institutions such as the former NHIF and KEMSA, where billions of shillings were reportedly lost through fraudulent claims, procurement irregularities, unsupported expenditures, and embezzlement of public funds. These persistent financial irregularities negatively affected healthcare service delivery and public confidence in public institutions, thereby increasing the need for effective forensic accounting practices to enhance financial accountability, transparency, and fraud prevention within health state corporations in Kenya.

1.2 Statement Problem

Financial accountability remains a major challenge among health state corporations in Kenya despite the existence of regulatory frameworks, internal audit systems, and oversight institutions mandated to ensure prudent management of public resources (Barngatuny, 2024). Over the years, health state corporations have continued to experience increasing cases of financial mismanagement, procurement irregularities, fraudulent claims, embezzlement of funds, and unsupported expenditures. Major scandals involving institutions such as the former National Health Insurance Fund (NHIF) and the Kenya Medical Supplies Authority (KEMSA) revealed significant financial losses running into billions of shillings. For instance, NHIF audits have indicated irregular payments and unsupported claims amounting to over KSh 7.4 billion, while KEMSA audit reports have highlighted procurement and supply chain irregularities exceeding KSh 14 billion, alongside other unexplained expenditures and misappropriated medical supplies valued in hundreds of millions of shillings (The Office of Auditor General Report, 2024). These financial irregularities negatively affected healthcare service delivery, reduced operational efficiency, and undermined public confidence in the management of health sector resources. Although traditional auditing and financial control mechanisms were established to enhance accountability and prevent misuse of funds, cases of corruption and financial misconduct in health state corporations continued to be reported. The persistence of such irregularities suggests that conventional accounting and auditing approaches may not be fully effective in detecting, investigating, and preventing increasingly sophisticated financial crimes within public institutions. This has led to greater emphasis on forensic accounting practices, including litigation support services, fraud detection techniques, forensic investigations, and expert consultancy services, as key mechanisms for strengthening financial accountability, enhancing transparency, and improving fraud prevention systems (Kinyeki, 2022). Despite the adoption of these measures, financial irregularities in health state corporations in Kenya have continued to escalate, indicating possible gaps in the effectiveness and implementation of forensic accounting practices. Furthermore, existing empirical studies have largely focused on commercial banks, private firms, and general public institutions, with limited attention given to health state corporations. In addition, inconsistencies in previous research findings have created uncertainty regarding the actual influence of forensic accounting practices on financial accountability. This presents a contextual and empirical research gap that necessitated the current study. Therefore, the study sought to establish the influence of forensic accounting practices on the financial accountability of health state corporations in Kenya.

1.3 Study Objectives

1.3.1 General Objective

The general objective of the study was to establish the influence of forensic accounting practices on the financial accountability of health state corporations in Kenya.

1.3.2 Specific Objectives

- To establish the influence of litigation support services on the financial accountability of health state corporations in Kenya.
- To assess the influence of fraud detection techniques on the financial accountability of health state corporations in Kenya.
- To establish the influence of forensic investigation on the financial accountability of health state corporations in Kenya.
- To assess the influence of expert consultancy services on the financial accountability of health state corporations in Kenya.

2. Literature Review

2.1 Theoretical Literature Review

This study was guided by forensic accounting theory, and the fraud diamond theory, which provided a foundation for explaining the relationship between forensic accounting practices and financial accountability in health state corporations in Kenya.

2.1.1 Forensic Accounting Theory

Forensic Accounting Theory was developed by Maurice E. Peloubet in 1946 when he introduced the concept of forensic accounting as the application of accounting knowledge and investigative skills in resolving financial disputes and detecting fraud (Huber, 2017; Ozili, 2020). The theory emerged from the recognition that traditional accounting and auditing approaches were inadequate in addressing increasingly complex financial crimes and organizational fraud (Alsadah & Al-Sartawi, 2023; Oyedokun, 2022). It emphasized the integration of accounting, auditing, investigative techniques, and legal procedures in examining financial activities and providing evidence for decision-making and litigation processes (Ozili, 2025).

The theory posited that financial accountability can be enhanced through the application of specialized forensic accounting practices capable of identifying suspicious transactions, detecting fraudulent activities, and providing evidence for legal and administrative actions (Cicchini *et al.*, 2026). Through mechanisms such as fraud detection techniques, litigation support services, forensic investigations, and expert consultancy services, organizations can strengthen internal controls and improve transparency in financial reporting and resource utilization. The theory further suggested that institutions adopting forensic accounting practices are more likely to reduce opportunities for fraud and enhance the effectiveness of financial monitoring systems (Alshurafat *et al.*, 2026).

In relation to this study, Forensic Accounting Theory provided the foundation for explaining how forensic accounting practices influenced financial accountability within health state corporations in Kenya. The theory supported the argument that litigation support services facilitated resolution of financial disputes and strengthened legal accountability, while fraud detection techniques enhanced the identification and

prevention of financial irregularities. Additionally, forensic investigations enabled detailed examination of suspicious financial activities, and expert consultancy services improved financial oversight and risk management practices.

The theory was relevant to the study because health state corporations in Kenya continued to experience financial irregularities, procurement fraud, and misuse of public resources despite existing financial control systems. The theory therefore provided a basis for understanding how forensic accounting practices could strengthen transparency, improve accountability, and reduce financial misconduct within public health institutions. However, the theory mainly focused on fraud detection and investigative processes and gave limited consideration to broader organizational and environmental factors that may influence financial accountability. Despite this limitation, the theory remained appropriate for explaining the influence of forensic accounting practices on financial accountability in health state corporations in Kenya.

2.1.2 The Fraud Diamond Theory

The Fraud Diamond Theory was developed by David T. Wolfe and Dana R. Hermanson in 2004 as an extension of the Fraud Triangle Theory originally developed by Donald Cressey. While the Fraud Triangle Theory identified pressure, opportunity, and rationalization as the primary drivers of fraudulent behavior, Wolfe and Hermanson introduced a fourth element known as capability (Ratmono & Frendy, 2022). The theory argued that fraud cannot occur merely because pressure, opportunity, and rationalization exist; an individual must also possess the necessary skills, authority, intelligence, confidence, and ability to successfully commit and conceal fraud (Aphek & Cojocar, 2024; Omukaga, 2021; Yarana, 2023).

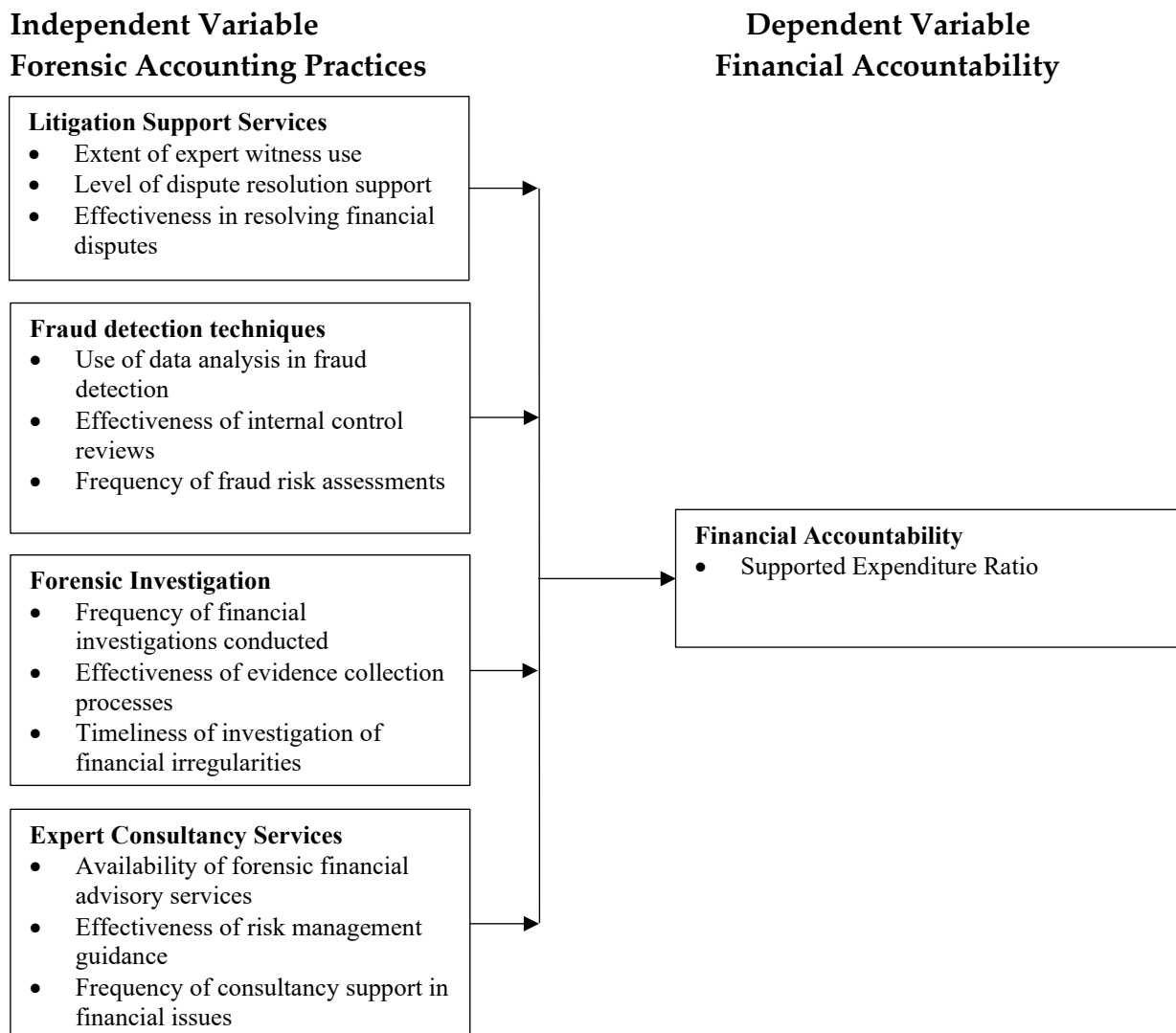
The Fraud Diamond Theory posited that fraudulent activities arise when four key elements coexist: pressure, opportunity, rationalization, and capability. Pressure referred to financial or personal motivations that pushed individuals toward fraudulent actions. Opportunity arose from weak internal controls, ineffective supervision, or inadequate accountability systems that allowed fraudulent activities to occur (Dias-Oliveira *et al.*, 2024). Rationalization involved individuals justifying unethical behavior as acceptable or necessary under particular circumstances (Hermanson & Wolfe, 2024). Capability referred to an individual's ability, position, knowledge, or influence to exploit opportunities and execute fraudulent schemes successfully. The theory emphasized that the existence of these four elements significantly increased the likelihood of fraud within organizations (Fahmie, 2024).

The study variables, including fraud detection techniques, forensic investigations, litigation support services, and expert consultancy services, were viewed as mechanisms capable of identifying and minimizing conditions that facilitate fraud. Through strengthened monitoring systems and investigative procedures, forensic accounting practices could reduce opportunities for financial misconduct and improve accountability.

The theory was relevant to the study because health state corporations in Kenya had experienced cases of procurement fraud, embezzlement of funds, unsupported expenditures, and financial irregularities. The Fraud Diamond Theory therefore helped explain the underlying factors contributing to fraudulent activities and highlighted the role of forensic accounting practices in minimizing fraud risks and strengthening financial accountability. However, the theory focused primarily on individual motivations and behavior and gave limited attention to broader institutional, cultural, and environmental factors that may influence fraud occurrence. Despite this limitation, the theory remained appropriate in explaining fraud-related aspects associated with financial accountability in health state corporations in Kenya.

2.3 Conceptual Framework

Figure 2.1: Conceptual Framework



Source: Researchers Conceptualization

A conceptual framework is a diagrammatic representation of the relationship between study variables and illustrates how the independent variables are linked to the dependent variable. It provides a basis for understanding the interaction among variables and guides the researcher in explaining the expected relationships in a study (Groat & Wang, 2013). According to this study, the conceptual framework illustrated the relationship between forensic accounting practices and financial accountability of health state corporations in Kenya.

3. Research Methodology

3.1 Study Philosophy

This study was guided by the positivism research philosophy. Positivism assumes that reality is objective, measurable, and independent of the researcher. The philosophy emphasizes the use of scientific methods, quantitative approaches, and empirical observations to establish relationships between variables and test hypotheses. Under positivism, knowledge is generated through observable facts and statistical analysis, allowing researchers to make objective conclusions.

The positivist philosophy was considered appropriate for this study because it sought to establish the influence of forensic accounting practices on financial accountability of health state corporations in Kenya through measurable variables. The study involved testing hypotheses and examining relationships between litigation support services, fraud detection techniques, forensic investigation, expert consultancy services, and financial accountability using quantitative methods and statistical analysis. Therefore, the positivist philosophy provided an appropriate framework for objectively examining the relationships among the study variables and generating reliable findings.

3.2 Research Design

This study adopted a descriptive research design using the survey method because it enabled the researcher to establish and describe the existing relationship between forensic accounting practices and financial accountability. The design was considered appropriate since it provided an in-depth understanding of the nature of forensic accounting practices and their contribution to enhancing financial accountability within health state corporations in Kenya. In addition, the design examined phenomena as they naturally occurred without manipulation of study variables (Mitchell, 2010). Descriptive research design was also suitable because it provided quantitative descriptions of the target population and enabled the study to systematically describe existing conditions, relationships, and events as they occurred (Oso, 2011). The design therefore facilitated the collection of relevant data for establishing the influence of litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services on financial accountability.

3.3 Target Population

The target population comprised 200 employees drawn from selected health state corporations in Kenya, including personnel from finance, procurement, ICT, auditing, and accounting departments. The study specifically targeted respondents from institutions such as Kenya Medical Supplies Authority (KEMSA), Kenya Medical Research Institute (KEMRI), Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenyatta University Teaching, Referral and Research Hospital (KUTRRH), Kenya Medical Training College (KMTC), Mathari National Teaching and Referral Hospital, National Spinal Injury Referral Hospital, Kenya Health Professions Oversight Authority (KHPOA), and the Social Health Authority (SHA).

The target respondents included procurement officers, ICT administrators, finance directors, finance managers, chief finance officers, internal auditors, senior accountants, and senior internal auditors. These officers were selected because of their direct involvement in financial management, fraud prevention, auditing, accountability systems, and implementation of forensic accounting practices within their institutions. Their positions and responsibilities made them suitable for providing relevant information regarding litigation support services, fraud detection techniques, forensic investigation, expert consultancy services, and financial accountability in health state corporations in Kenya.

Table 3.1: Target Population

Category	Number
Procurement Officers	25
ICT Administrators	25
Finance Directors	25
Finance Managers	25
Chief Finance Officers	25
Internal Auditors	25
Senior Accountants	25
Senior Internal Auditors	25
Total	200

3.4. Sample Size and Determination

The study used Yamane's sample size formula to determine an appropriate and statistically representative sample from the target population of 200 respondents. This approach ensured that the selected sample accurately reflected the characteristics of the broader population while maintaining efficiency in data collection. By applying this formula, the study achieved a balance between precision and practicality, allowing for generalizable findings on the influence of forensic accounting practices on financial accountability of health state corporations in Kenya.

The formula was as follows:

$$n = \frac{N}{1+N(e)^2} \quad \text{Equation 3.1}$$

Where:

n = Required sample size,

N = Population size,

e = Level of significance taken as 0.05,

1 = Constant,

N = 200.

e = 0.05.

$$n = \frac{200}{1 + 200(0.05)^2}$$

$$n = \frac{200}{1 + 0.5}$$

$$n = \frac{200}{1.5}$$

$$n = 133.3$$

Therefore, the required sample size was approximately 133 respondents. The sample for each category was proportionately determined by dividing the number of respondents in each category by the total target population and then multiplying by the total sample size. Since the study population consisted of eight categories with 25 respondents each, the sample allocation was calculated as follows:

$$\text{Procurement Officers} = 25/200 \times 133 = 17$$

$$\text{ICT Administrators} = 25/200 \times 133 = 17$$

$$\text{Finance Directors} = 25/200 \times 133 = 17$$

$$\text{Finance Managers} = 25/200 \times 133 = 17$$

$$\text{Chief Finance Officers} = 25/200 \times 133 = 17$$

$$\text{Internal Auditors} = 25/200 \times 133 = 17$$

$$\text{Senior Accountants} = 25/200 \times 133 = 16$$

$$\text{Senior Internal Auditors} = 25/200 \times 133 = 15$$

The study employed stratified random sampling to select the 133 respondents from the target population. The population was first divided into distinct strata based on job roles namely procurement officers, ICT administrators, finance directors, finance managers, chief finance officers, internal auditors, senior accountants, and senior internal auditors. Thereafter, a random sample was proportionately drawn from each group. Stratified random sampling was considered appropriate because it ensured that all respondent categories were adequately represented in the sample, improved precision, minimized sampling bias, and enhanced the representativeness of the findings.

Table 3.2: Sample Size

Target Respondents	Number
Procurement Officers	17
ICT Administrators	17
Finance Directors	17
Finance Managers	17
Chief Finance Officers	17
Internal Auditors	17
Senior Accountants	16
Senior Internal Auditors	15
Total	133

Source: Researcher (2026).

3.5 Data Collection Instruments

This study used both primary and secondary data to achieve its objectives. The primary data was collected using closed-ended questionnaires administered to senior staff in health state corporations, including officers in finance, audit, procurement, and related departments. The questionnaires were structured to capture respondents' perceptions, opinions, and experiences regarding forensic accounting practices and their influence on financial accountability. A five-point Likert scale was used to measure the level of agreement with various statements, ensuring uniformity and ease of quantitative analysis.

The secondary data comprised audited financial statements, audit reports, and other relevant financial documents obtained from the selected health state corporations. These documents provided objective and verifiable financial information, particularly on aspects such as audit opinions, compliance with financial regulations, instances of financial irregularities, and overall financial reporting practices. The use of secondary data complemented the primary data by providing factual financial evidence to support or validate respondents' views. The combination of both primary and secondary data enhanced data triangulation, improved the reliability and validity of the findings, and provided a more comprehensive basis for analyzing the influence of forensic accounting practices on financial accountability in health state corporations in Kenya.

3.6 Data Collection Procedure

The data collection process began with obtaining an official research authorization letter from the university and a research permit from the relevant government authorities. This facilitated access to the selected health state corporations in Kenya, including institutions such as Kenya Medical Supplies Authority, Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenyatta University Teaching, Referral and Research Hospital, and the Social Health Authority, among others.

After obtaining the necessary approvals, the researcher contacted the administrative heads of the selected institutions to seek permission to collect data from the targeted departments, including finance, audit, procurement, ICT, and risk management units. The researcher then administered closed-ended questionnaires to the

selected respondents either physically or through online platforms, depending on accessibility and institutional preference. Respondents were given adequate time to complete the questionnaires to ensure accuracy and completeness of responses.

In addition, secondary data was collected from audited financial statements, audit reports, and relevant institutional financial records obtained from the finance and audit departments of the respective organizations. The researcher ensured that only official and verified documents were used to maintain data integrity. After data collection, the completed questionnaires were checked for completeness, coded, and prepared for analysis. Confidentiality and ethical considerations were observed throughout the data collection process to ensure that respondents' information and institutional data were handled securely and used strictly for academic purposes.

3.7 Pilot Study

A pilot study refers to a small-scale preliminary study conducted before the main research to test the effectiveness, clarity, and suitability of research instruments and procedures. According to Connelly (2008), a pilot study helps researchers identify weaknesses in research instruments and procedures before undertaking the main study. Similarly, Mugenda and Mugenda (2003) recommended that a pilot study sample of between 1% and 10% of the study sample is adequate for pre-testing research instruments. In this study, the pilot study was conducted using respondents drawn from health state corporations that were not included in the final study sample to avoid contamination of the main study findings. The pilot respondents possessed characteristics similar to those of the target population and were selected from departments such as finance, procurement, audit, and accounting.

The pilot study involved approximately 10% of the study sample, which was considered adequate for testing the research instruments. Therefore, about 13 respondents were selected from the target population for pilot testing. The respondents completed the closed-ended questionnaires, after which feedback was obtained regarding the clarity, wording, relevance, and structure of questionnaire items. The pilot study findings assisted in identifying ambiguous questions, evaluating the appropriateness of the questionnaire structure, and making necessary modifications before administering the instrument in the main study. In addition, the pilot study facilitated the testing of validity and reliability to ensure that the research instruments consistently measured the intended study variables.

3.7.1 Reliability Testing

Reliability testing refers to the degree to which a research instrument consistently measures the intended variables and produces stable and consistent results over repeated applications. Reliability ensures that the research instrument yields dependable results and minimizes measurement errors during data collection. According to Mugenda and Mugenda (2003), reliability measures the consistency and stability of a research instrument over time.

In this study, reliability of the research instrument was assessed using the Cronbach's Alpha coefficient. Cronbach's Alpha is commonly used to determine the internal consistency of questionnaire items by measuring the extent to which items within a construct are closely related. The reliability analysis was conducted using data obtained from the pilot study respondents.

According to George and Mallery (2003), a Cronbach's Alpha coefficient of 0.70 and above indicates acceptable reliability, values above 0.80 indicate good reliability, while values above 0.90 indicate excellent reliability. Therefore, constructs with a Cronbach's Alpha value of 0.70 or higher were considered reliable and retained for the final study, while items with lower values were reviewed and revised accordingly. The Cronbach's Alpha formula was represented as:

$$\alpha = \frac{K}{K-1} \left(1 - \frac{\sum \sigma_i^2}{\sigma_t^2} \right)$$

Where:

α = Cronbach's Alpha coefficient,

K = Number of items in the scale,

$\sum \sigma_i^2$ = Sum of item variances,

σ_t^2 = Total variance of the scale.

The reliability test ensured that the questionnaire items used to measure litigation support services, fraud detection techniques, forensic investigation, expert consultancy services, and financial accountability consistently measured the intended study variables. The validity results are presented in Table 3.3.

Table 3.3: Reliability Results

Variable	Number of Items	Cronbach's Alpha	Interpretation
Litigation Support Services	10	0.812	Reliable
Fraud Detection Techniques	10	0.845	Reliable
Forensic Investigation	10	0.833	Reliable
Expert Consultancy Services	10	0.861	Reliable

Source: Study Data (2026).

The reliability results in Table 3.3 indicate that all study variables attained Cronbach's Alpha coefficients above the acceptable threshold of 0.70, as recommended by George and Mallery (2003). Litigation support services recorded an alpha coefficient of 0.812, fraud detection techniques 0.845, forensic investigation 0.833, and expert consultancy services 0.861. Therefore, the questionnaire was considered reliable and suitable for use in the main study.

3.7.2 Validity Testing

Validity testing refers to the extent to which a research instrument accurately measures what it is intended to measure. It determines whether the questionnaire items adequately

capture the concepts and variables under investigation. A valid instrument ensures that the findings generated are accurate, meaningful, and relevant to the objectives of the study. According to Mugenda and Mugenda (2003), validity refers to the degree to which an instrument measures what it is intended to measure. In this study, construct validity was assessed using the Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy and Bartlett's Test of Sphericity. These tests were used to determine the suitability of the data for factor analysis and to assess whether the questionnaire items adequately measured the intended constructs. The KMO measure evaluates the proportion of variance among variables that may be caused by underlying factors, while Bartlett's Test examines whether correlations among variables are sufficiently large for factor analysis.

According to commonly accepted statistical guidelines, a KMO value of 0.50 and above indicates acceptable sampling adequacy, values above 0.70 indicate good adequacy, and values above 0.80 indicate very good adequacy. In addition, Bartlett's Test of Sphericity should be statistically significant at $p < 0.05$, indicating that sufficient correlations exist among variables for factor analysis to be appropriate. The study conducted KMO and Bartlett's tests using pilot study data to determine the suitability and validity of the questionnaire items measuring litigation support services, fraud detection techniques, forensic investigation and expert consultancy services. Items that did not meet the required validity thresholds were reviewed and revised accordingly before the main data collection exercise. The study results are shown in Table 3.4.

Table 3.4: Validity Results

Construct	No. of Items	KMO	Bartlett's Test of Sphericity	Df	P-value
Litigation Support Services	10	0.732	124.028	45	0.001
Fraud Detection Techniques	10	0.815	132.517	45	0.000
Forensic Investigation	10	0.734	131.148	45	0.000
Expert Consultancy Services	10	0.849	132.211	45	0.001

Source: Study Data (2026).

The results presented in Table 3.4 indicate that all study constructs attained KMO values above the recommended threshold of 0.50, suggesting adequate sampling suitability for factor analysis. Litigation support services recorded a KMO value of 0.732, fraud detection techniques 0.815, forensic investigation 0.734, and expert consultancy services 0.849. According to established statistical guidelines, KMO values above 0.70 indicate good sampling adequacy. Further, the results of Bartlett's Test of Sphericity for all constructs were statistically significant ($p < 0.05$), indicating that sufficient correlations existed among the variables and that factor analysis was appropriate. Therefore, the findings confirmed that the research instrument possessed acceptable construct validity and was suitable for use in the main study.

3.8 Data Presentation, Analysis and Discussion

After data collection, the completed questionnaires were checked for completeness, coded, edited, and entered into the Statistical Package for Social Sciences (SPSS) for

analysis. Both primary and secondary data were analyzed to establish the influence of forensic accounting practices on financial accountability of health state corporations in Kenya. Descriptive and inferential statistical techniques were used in the analysis of data. Descriptive statistics included frequencies, percentages, means, and standard deviations, which were used to summarize and describe the characteristics of the respondents and the study variables. The findings were presented using tables to enhance interpretation and understanding of the results.

Inferential statistics were used to determine the nature and strength of relationships between the independent and dependent variables. The study employed correlation analysis to determine the direction and degree of association between forensic accounting practices and financial accountability. In addition, multiple regression analysis was used to establish the influence of litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services on financial accountability. The regression model for the study was expressed as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Where:

Y = Financial Accountability,

β_0 = Constant,

X_1 = Litigation Support Services,

X_2 = Fraud Detection Techniques,

X_3 = Forensic Investigation,

X_4 = Expert Consultancy Services,

β_1 – β_4 = Regression Coefficients,

ε = Error term.

The analyzed findings were interpreted and discussed in relation to the study objectives, theories, and existing empirical literature to draw conclusions and provide recommendations.

3.8.1 Diagnostic Test

Diagnostic tests were conducted to ensure that the regression model met the necessary statistical assumptions required for reliable and valid inference. These tests were essential in confirming the suitability of the data for inferential analysis and in avoiding biased or misleading results. The study applied several key diagnostic tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests.

First, the normality test was conducted to determine whether the data were normally distributed. This was assessed using the Shapiro-Wilk test. A p-value greater than 0.05 indicated that the data were normally distributed, making them suitable for parametric analysis.

Second, the multicollinearity test was carried out using the Variance Inflation Factor (VIF) and tolerance values. A VIF value below 10 and tolerance above 0.1 indicated the absence of multicollinearity among the independent variables, meaning that the variables were not highly correlated and could reliably be included in the regression model.

Third, the heteroscedasticity test was performed using the Breusch-Pagan test to examine whether the variance of the residuals was constant across observations. A p-value greater than 0.05 indicated the absence of heteroscedasticity, confirming that the model satisfied the assumption of homoscedasticity.

Finally, the autocorrelation test was conducted using the Durbin-Watson statistic to determine whether residuals were correlated across observations. A Durbin-Watson value close to 2 indicated that there was no autocorrelation, confirming the independence of residuals in the regression model. Overall, the diagnostic tests confirmed that the data met the required assumptions for regression analysis, thereby ensuring the reliability and validity of the study findings.

4. Data Analysis and Presentation

4.1 Response Rate

The results presented in Table 4.1 indicate that out of the 133 questionnaires administered, 130 were duly completed and returned, while 3 were not returned. This resulted in a response rate of 97.7% and a non-response rate of 2.3%. The high response rate suggests that the data collected was adequate for meaningful statistical analysis and interpretation. According to Mugenda and Mugenda (2003), a response rate of 50% is considered adequate, 60% good, and 70% and above very good for social science research. Based on this benchmark, the achieved response rate of 97.7% was considered excellent, indicating a high level of reliability and representativeness of the collected data.

Table 4.1: Response Rate

Description	Frequency	Percentage (%)
Questionnaires Returned and Fully Filled	130	97.7
Questionnaires Not Returned	3	2.3
Total Sampled	133	100.0

Source: Study Data (2026).

4.3 General Information

4.3.1 Length of Service in the Organization

The results in Table 4.2 show that the largest proportion of respondents, 55 (42.3%), had worked in their organizations for a period of 5 to 10 years, indicating that most respondents had moderate experience in institutional operations and financial management processes. This was followed by 40 respondents (30.8%) who had worked for below 5 years, suggesting a considerable proportion of relatively new employees who may have fresh insights into current practices and reforms within the organizations.

Additionally, 35 respondents (26.9%) had worked for above 10 years, implying that a notable proportion of the respondents had extensive experience and long-term exposure to financial accountability systems, audit procedures, and forensic accounting practices within their institutions. Overall, the results indicate that the study captured responses from a balanced mix of experienced and moderately experienced staff, enhancing the reliability and depth of the information collected on forensic accounting practices and financial accountability in health state corporations in Kenya.

Table 4.2: Length of Service in the Organization

Length of Service	Frequency	Percentage (%)
Below 5 Years	40	30.8
5 to 10 Years	55	42.3
Above 10 Years	35	26.9
Total	130	100.0

Source: Study Data (2026).

4.3.2 Academic Qualification of Respondents

Respondents were asked to indicate their highest level of academic qualification. This was important in establishing whether the respondents had adequate educational background to understand issues related to forensic accounting practices and financial accountability in health state corporations in Kenya. The results are presented in Table 4.3

Table 4.3: Academic Qualification of Respondents

Academic Qualification	Frequency	Percentage (%)
Diploma	18	13.8
Bachelor's Degree	62	47.7
Master's Degree	40	30.8
Professional Qualifications (CPA/ACCA/CISA etc.)	10	7.7
Total	130	100.0

Source: Study Data (2026).

The findings in Table 4.4 indicate that the majority of respondents, 62 (47.7%), held a Bachelor's degree, followed by 40 respondents (30.8%) who had attained a Master's degree. In addition, 18 respondents (13.8%) had a Diploma qualification, while 10 respondents (7.7%) possessed professional qualifications such as CPA, ACCA, or CISA. These results suggest that most respondents had at least a bachelor's degree or higher, indicating a relatively well-educated workforce within the selected health state corporations. The presence of respondents with professional certifications further implies that the study captured individuals with specialized knowledge in accounting, auditing, and financial management. Overall, the level of academic qualification among respondents was considered adequate for providing reliable and informed responses regarding forensic accounting practices and financial accountability.

4.4 Descriptive Statistics

The descriptive statistics of the study are presented as per the study objectives.

4.4.1 Litigation Support System and Financial Accountability

The study assessed whether financial experts assist in legal proceedings. The results indicated that 43.1% of respondents agreed or strongly agreed, while 47.7% disagreed or strongly disagreed and 9.2% remained neutral. This mixed response suggests that the involvement of financial experts in legal processes is not uniformly institutionalized across health state corporations. In some institutions, forensic accountants and financial experts are actively engaged during litigation, particularly in cases involving procurement disputes, misappropriation of funds, and audit queries. However, in other institutions, legal proceedings may still rely heavily on general finance officers or external auditors without specialized forensic input, which limits the depth and technical strength of financial evidence presented in court.

Further, the study examined whether financial losses are accurately quantified. The findings show that 55.4% of respondents agreed or strongly agreed, while 35.4% disagreed or strongly disagreed. This suggests that more than half of the respondents perceive litigation support systems as effective in determining the financial magnitude of losses arising from fraud or irregular expenditures. Accurate quantification is important because it provides a basis for legal claims, recovery actions, and sanctions. However, the sizeable proportion of disagreement indicates that in some cases, weak documentation systems, delayed audits, or incomplete financial records may still hinder accurate estimation of financial losses.

On addition, the study assessed whether reports prepared are clear and reliable. Here, 56.9% of respondents disagreed or strongly disagreed, while only 32.4% agreed or strongly agreed. This is a critical finding as it highlights a significant weakness in the quality of financial reporting used in litigation processes. Unclear or unreliable reports can weaken court cases, delay dispute resolution, and reduce the credibility of evidence presented. The results suggest that despite the presence of litigation support mechanisms, challenges such as inadequate report standardization, poor documentation practices, and lack of specialized forensic reporting skills may still exist within some institutions.

Further, the study assessed whether evidence provided supports legal cases. A majority of 58.4% agreed or strongly agreed, indicating that financial evidence collected and presented is generally considered useful in supporting legal proceedings. This suggests that forensic documentation practices, audit trails, and financial records play a significant role in strengthening court cases involving financial misconduct. The remaining respondents who disagreed may reflect institutions where evidence collection is weak or where records are not properly maintained or authenticated for legal use. Moreover, the study evaluated whether the institution collaborates with legal teams. The results show that 60.8% of respondents agreed or strongly agreed, demonstrating relatively strong collaboration between finance units and legal departments. This

collaboration is essential for ensuring that financial evidence is properly interpreted and presented in court. It also enhances coordination during investigations, document preparation, and case follow-ups. However, the minority who disagreed suggest that some institutions may still operate in silos, limiting effective communication between finance professionals and legal officers.

In addition, the study examined whether litigation processes improve financial discipline. A strong majority of 69.2% agreed or strongly agreed, indicating that litigation support plays a deterrent role in financial mismanagement. This implies that the existence of legal consequences, audits, and enforcement actions encourages compliance with financial regulations and internal controls. It also suggests that staff are more cautious in financial decision-making when litigation risks are evident, thereby strengthening accountability mechanisms within institutions.

Further, the study assessed whether expert testimony strengthens cases. The results show a very high agreement level of 71.5%, making it one of the strongest-rated indicators. This demonstrates that expert witnesses are highly valued in financial litigation processes. Their ability to interpret complex financial data, explain audit findings, and provide professional opinions enhances the credibility of cases presented in court. This also reflects the growing importance of forensic accounting expertise in supporting judicial outcomes in financial disputes.

In addition, the study examined whether documentation is well prepared for court use. A total of 68.5% of respondents agreed or strongly agreed, indicating that most institutions maintain relatively strong documentation practices. Proper documentation is essential in litigation because it provides a verifiable audit trail and supports claims made in court. However, the presence of a minority who disagreed suggests that some institutions still face challenges such as incomplete records, inconsistent filing systems, or delays in documentation preparation.

Moreover, the study assessed whether legal actions deter financial misconduct. The results show that 61.6% of respondents agreed or strongly agreed, indicating that litigation and enforcement mechanisms are perceived as effective deterrents. This suggests that when employees and management are aware of legal consequences such as prosecution, recovery of funds, or disciplinary action, they are less likely to engage in fraudulent or unethical financial practices.

Lastly, the study examined whether litigation support enhances accountability. A total of 67.7% of respondents agreed or strongly agreed, confirming that litigation support services contribute significantly to strengthening financial accountability. This is achieved through improved monitoring, enforcement of compliance, recovery of misappropriated funds, and increased transparency in financial processes. Nevertheless, the minority disagreement indicates that the effectiveness of litigation support may vary depending on institutional capacity and the strength of internal control systems.

In summary, the findings demonstrate that litigation support services play a strong and positive role in enhancing financial accountability in health state corporations in Kenya. Key strengths were observed in areas such as expert testimony,

interdepartmental collaboration, deterrence of misconduct, and improvement of financial discipline. However, notable weaknesses were identified in the clarity and reliability of financial reports, suggesting gaps in documentation standards and forensic reporting capacity. Addressing these weaknesses would further strengthen the effectiveness of litigation support services in promoting transparency, accountability, and effective financial governance in public health institutions. These results are presented in Table 4.4.

Table 4.4: Litigation Support System and Financial Accountability

Questions	SA	A	N	D	SD
Financial experts assist in legal proceedings.	32	24	12	28	34
	24.6%	18.5%	9.2%	21.5%	26.2%
Financial losses are accurately quantified.	42	30	12	22	24
	32.3%	23.1%	9.2%	16.9%	18.5%
Reports prepared are clear and reliable.	21	21	14	33	41
	16.2%	16.2%	10.8%	25.4%	31.5%
Evidence provided supports legal cases.	32	44	12	18	24
	24.6%	33.8%	9.2%	13.8%	18.5%
The institution collaborates with legal teams.	45	34	12	18	21
	34.6%	26.2%	9.2%	13.8%	16.2%
Litigation processes improve financial discipline.	44	46	13	17	10
	33.8%	35.4%	10.0%	13.1%	7.7%
Expert testimony strengthens cases.	35	58	11	21	15
	26.9%	44.6%	8.5%	16.2%	11.5%
Documentation is well prepared for court use.	46	43	11	18	12
	35.4%	33.1%	8.5%	13.8%	9.2%
Legal actions deter financial misconduct.	46	34	18	11	21
	35.4%	26.2%	13.8%	8.5%	16.2%
Litigation support enhances accountability.	33	55	14	17	11
	25.4%	42.3%	10.8%	13.1%	8.5%

Source: Study Data (2026).

4.4.2 Fraud Detection Techniques and Financial Accountability

The study assessed whether the organization uses data analysis tools to detect fraudulent activities. The findings showed that 30.0% strongly disagreed and 23.8% disagreed, while only 30.0% agreed or strongly agreed. These findings suggest that the use of data analysis tools in fraud detection remains limited in many health state corporations. This may imply inadequate technological infrastructure, limited investment in analytical software, or insufficient staff skills in utilizing advanced fraud detection tools.

Further, the study examined whether data analysis techniques assist in identifying financial irregularities. The results indicated that 45.3% of respondents agreed or strongly agreed while 49.2% disagreed or strongly disagreed. This mixed finding suggests variation in the effectiveness and application of analytical approaches across institutions. Organizations with stronger data management systems may benefit more from these techniques compared to those relying on traditional manual procedures.

The study also assessed whether automated systems are used to monitor suspicious financial transactions. The findings revealed that a majority of respondents (70.7%) disagreed or strongly disagreed. This suggests that many health state corporations have not fully integrated automated monitoring systems into their fraud detection processes. The lack of automation may reduce the ability of institutions to identify unusual transaction patterns in real time and may increase vulnerability to financial irregularities.

In addition, the study examined whether technology has improved fraud detection processes in the organization. The results showed that 43.8% agreed or strongly agreed while 41.5% disagreed or strongly disagreed. This near-balanced response suggests that although technology has improved fraud detection in some organizations, the extent of technological adoption differs significantly across institutions.

Further, the study assessed whether internal control reviews effectively identify weaknesses in financial systems. The findings showed that 58.4% disagreed or strongly disagreed, while only 29.2% agreed or strongly agreed. This indicates that respondents perceived weaknesses in the effectiveness of internal control reviews. It may suggest gaps in internal audit procedures, weak enforcement of control systems, or inadequate monitoring practices.

The study also examined whether regular internal audits contribute to fraud detection. A combined 44.6% agreed or strongly agreed, while 41.5% disagreed or strongly disagreed. These findings indicate that internal audits play a role in fraud detection, although their effectiveness may vary depending on audit quality, scope, and frequency.

Further, the study assessed whether internal control systems help prevent financial irregularities. The findings showed that 46.9% agreed or strongly agreed, while 46.1% disagreed or strongly disagreed. The almost equal distribution suggests differing experiences across institutions regarding the strength and effectiveness of internal controls.

Additionally, the study examined whether fraud risk assessments are conducted regularly in the organization. The results revealed that 48.4% agreed or strongly agreed compared to 40.8% who disagreed or strongly disagreed. This suggests that many institutions conduct fraud risk assessments, though implementation may not be consistent across all organizations.

The study further assessed whether fraud risk assessments assist in identifying potential fraud areas. The findings revealed that 71.5% disagreed or strongly disagreed, while only 20.8% agreed or strongly agreed. This suggests that fraud risk assessment processes may not be effectively utilized or integrated into organizational decision-making systems.

Lastly, the study assessed whether fraud detection techniques enhance financial accountability in the organization. A substantial majority of respondents (71.5%) agreed or strongly agreed, indicating that respondents strongly perceived fraud detection mechanisms as essential in promoting accountability. This implies that despite

implementation challenges, fraud detection techniques are still viewed as critical tools in strengthening transparency, reducing misconduct, and improving financial management practices.

Overall, the findings indicate mixed implementation of fraud detection practices across health state corporations. While respondents strongly recognized the importance of fraud detection techniques in enhancing accountability, weaknesses remain in automation, internal control reviews, and effective use of fraud risk assessments. Strengthening technological infrastructure and improving fraud monitoring systems may enhance organizational accountability and reduce financial misconduct. The study results are presented in Table 4.5

Table 4.5: Fraud Detection Techniques and Financial Accountability

Question	SA	A	N	D	SD
The organization uses data analysis tools to detect fraudulent activities.	20	19	21	31	39
	15.4%	14.6%	16.2%	23.8%	30.0%
Data analysis techniques assist in identifying financial irregularities.	28	31	7	23	41
	21.5%	23.8%	5.4%	17.7%	31.5%
Automated systems are used to monitor suspicious financial transactions.	18	12	8	41	51
	13.8%	9.2%	6.2%	31.5%	39.2%
The use of technology has improved fraud detection processes in the organization.	26	31	19	23	31
	20.0%	23.8%	14.6%	17.7%	23.8%
Internal control reviews effectively identify weaknesses in financial systems.	20	18	16	45	31
	15.4%	13.8%	12.3%	34.6%	23.8%
Regular internal audits contribute to fraud detection.	27	31	18	36	18
	20.8%	23.8%	13.8%	27.7%	13.8%
Internal control systems help prevent financial irregularities.	42	19	9	31	29
	32.3%	14.6%	6.9%	23.8%	22.3%
Fraud risk assessments are conducted regularly in the organization.	31	32	14	30	23
	23.8%	24.6%	10.8%	23.1%	17.7%
Fraud risk assessments assist in identifying potential fraud areas.	13	14	10	52	41
	10.0%	10.8%	7.7%	40.0%	31.5%
Fraud detection techniques enhance financial accountability in the organization.	51	42	17	14	6
	39.2%	32.3%	13.1%	10.8%	4.6%

Source: Study Data (2026).

4.4.3 Forensic Investigation and Financial Accountability

The study assessed whether financial investigations are conducted regularly in the organization. The findings revealed that 63.9% of respondents agreed or strongly agreed, while 27.7% disagreed or strongly disagreed. This suggests that many health state corporations frequently conduct financial investigations to address suspected financial irregularities. Regular investigations are important because they facilitate early detection of fraud and strengthen institutional oversight mechanisms.

Further, the study examined whether the organization promptly initiates investigations when financial irregularities are detected. The results indicated that 58.4% of respondents agreed or strongly agreed, while 28.5% disagreed or strongly disagreed.

These findings suggest that institutions generally respond promptly to emerging financial concerns, enabling timely intervention and minimizing potential financial losses.

The study also assessed whether evidence collection procedures are effective during financial investigations. The findings showed that 49.3% of respondents agreed or strongly agreed, while 37.7% disagreed or strongly disagreed. This indicates that although evidence collection processes are perceived as moderately effective, weaknesses still exist in evidence gathering procedures. Such weaknesses may affect the credibility and comprehensiveness of investigations.

Further, the study examined whether financial investigation processes provide reliable findings. The results showed that 40.8% of respondents agreed or strongly agreed compared to 46.1% who disagreed or strongly disagreed. This suggests uncertainty regarding the reliability of investigation outcomes. The findings may imply inconsistencies in investigative procedures, inadequate forensic methodologies, or insufficient technical expertise.

Moreover, the study assessed whether investigations help identify the root causes of financial irregularities. The findings revealed that 43.1% agreed or strongly agreed while 48.4% disagreed or strongly disagreed. This suggests that although investigations contribute toward understanding financial issues, they may not always sufficiently identify underlying causes of misconduct. Failure to establish root causes can limit long-term corrective action and prevention strategies.

In addition, the study examined whether investigation teams possess adequate skills to conduct forensic investigations. The results indicated that 57.7% agreed or strongly agreed, while 31.5% disagreed or strongly disagreed. This demonstrates confidence in the competence of investigation teams. Skilled investigation personnel are critical in ensuring accuracy, professionalism, and effectiveness during forensic examinations.

The study further assessed whether financial evidence collected is sufficient to support investigations. A majority of 60.7% agreed or strongly agreed, while 29.3% disagreed or strongly disagreed. This indicates that organizations generally collect adequate evidence during investigations, enhancing the ability to substantiate findings and support disciplinary or legal action.

Further, the study examined whether financial investigations are completed within the required timelines. The findings showed that 59.2% of respondents agreed or strongly agreed, while 27.7% disagreed or strongly disagreed. Timely completion of investigations is important because delays may lead to evidence loss, procedural challenges, and prolonged exposure to financial risks.

Additionally, the study assessed whether timely investigations help prevent recurrence of financial misconduct. The results revealed that 59.2% agreed or strongly agreed, while 30.7% disagreed or strongly disagreed. This suggests that prompt investigations are perceived as important mechanisms for deterring repeated financial misconduct and strengthening accountability systems.

Lastly, the study examined whether forensic investigations enhance financial accountability in the organization. A substantial majority of respondents (70.8%) agreed or strongly agreed, while only 20.7% disagreed or strongly disagreed. This strongly suggests that respondents recognize forensic investigations as essential tools in improving transparency, accountability, and integrity in financial management practices.

Overall, the findings indicate that forensic investigation practices contribute positively toward financial accountability in health state corporations. Strong areas were observed in the regular conduct of investigations, adequacy of investigation skills, sufficiency of evidence, and timely completion of investigations. However, weaknesses remain in ensuring reliable findings and identifying root causes of financial irregularities. Strengthening investigative methodologies and enhancing forensic capacity may further improve accountability outcomes within institutions. These results are presented in Table 4.6.

Table 4.6: Forensic Investigation and Financial Accountability

Questions	SA	A	N	D	SD
Financial investigations are conducted regularly in the organization.	34	49	11	14	22
	26.2%	37.7%	8.5%	10.8%	16.9%
The organization promptly initiates investigations when financial irregularities are detected.	45	31	17	13	24
	34.6%	23.8%	13.1%	10.0%	18.5%
Evidence collection procedures are effective during financial investigations.	43	21	17	23	26
	33.1%	16.2%	13.1%	17.7%	20.0%
Financial investigation processes provide reliable findings.	30	23	17	29	31
	23.1%	17.7%	13.1%	22.3%	23.8%
Investigations help identify the root causes of financial irregularities.	22	34	21	45	18
	16.9%	26.2%	16.2%	34.6%	13.8%
Investigation teams possess adequate skills to conduct forensic investigations.	43	32	14	22	19
	33.1%	24.6%	10.8%	16.9%	14.6%
Financial evidence collected is sufficient to support investigations.	38	41	13	21	17
	29.2%	31.5%	10.0%	16.2%	13.1%
Financial investigations are completed within the required timelines	35	42	17	14	22
	26.9%	32.3%	13.1%	10.8%	16.9%
Timely investigations help prevent recurrence of financial misconduct.	41	36	13	18	22
	31.5%	27.7%	10.0%	13.8%	16.9%
Forensic investigations enhance financial accountability in the organization.	56	36	11	15	12
	43.1%	27.7%	8.5%	11.5%	9.2%

Source: Study Data (2026).

4.4.4 Expert Consultancy Services and Financial Accountability

The study assessed whether the organization has access to forensic financial advisory services. The findings showed that 73.1% of respondents agreed or strongly agreed, while 20.0% disagreed or strongly disagreed. This suggests that most health state corporations have access to specialized forensic financial advisory services that support decision-making and strengthen accountability processes. Availability of such services enables

organizations to seek expert guidance in handling financial risks and complex financial issues.

Further, the study examined whether expert consultants provide guidance on financial risk management. The results revealed that 64.6% agreed or strongly agreed, while 26.1% disagreed or strongly disagreed. This suggests that expert consultants play an important role in guiding organizations on risk identification, assessment, and mitigation strategies. Such guidance can help institutions establish stronger financial control systems and reduce exposure to financial irregularities.

The study also assessed whether consultancy services are frequently sought when financial issues arise. The findings showed that 70.7% of respondents agreed or strongly agreed, while 26.2% disagreed or strongly disagreed. This indicates that health state corporations regularly seek expert consultancy support in addressing financial concerns. Frequent engagement with consultants may enhance organizational capacity to respond effectively to emerging financial challenges.

In addition, the study examined whether financial experts provide timely advisory support when required. The findings indicated that 58.4% of respondents agreed or strongly agreed, while 32.3% disagreed or strongly disagreed. This suggests that advisory support is generally available when needed, although some institutions may still experience delays in obtaining expert services.

Further, the study assessed whether consultancy services assist in identifying financial risks within the organization. A majority of 68.4% of respondents agreed or strongly agreed, while 22.3% disagreed or strongly disagreed. These findings indicate that consultancy services contribute significantly to identifying areas of vulnerability and strengthening risk management practices.

The study also examined whether expert advice improves decision-making regarding financial matters. The results revealed that 69.3% agreed or strongly agreed, while only 20.8% disagreed or strongly disagreed. This suggests that expert consultation enhances the quality of financial decisions by providing professional insights and evidence-based recommendations.

Further, the study assessed whether consultants provide practical recommendations for addressing financial challenges. The findings showed that 63.8% agreed or strongly agreed, while 27.7% disagreed or strongly disagreed. This indicates that consultancy services offer actionable guidance that assists institutions in addressing financial management issues and strengthening internal systems.

In addition, the study examined whether risk management guidance from experts strengthens financial controls. The findings showed that 68.5% agreed or strongly agreed, while 23.0% disagreed or strongly disagreed. This suggests that expert guidance contributes positively to improving control mechanisms and reducing exposure to financial risks.

The study further assessed whether expert consultancy services contribute to resolving complex financial issues. The results revealed that 76.9% agreed or strongly agreed, while only 16.2% disagreed or strongly disagreed. This represents one of the

strongest findings and suggests that consultancy services are highly effective in dealing with complicated financial matters that require specialized expertise.

Lastly, the study assessed whether expert consultancy services enhance financial accountability in the organization. A total of 64.6% of respondents agreed or strongly agreed, while 24.6% disagreed or strongly disagreed. This indicates that respondents generally perceive expert consultancy services as important mechanisms for strengthening transparency, accountability, and sound financial management practices. Overall, the findings suggest that expert consultancy services play a significant role in improving financial accountability in health state corporations. Strong areas were observed in access to advisory services, support in resolving complex financial issues, and improved decision-making. The findings imply that expert consultancy contributes substantially to risk management, financial control enhancement, and organizational accountability. These results are presented in Table 4.7.

Table 4.7: Expert Consultancy Services and Financial Accountability

Questions	SA	A	N	D	SD
The organization has access to forensic financial advisory services.	61 46.9%	34 26.2%	9 6.9%	14 10.8%	12 9.2%
Expert consultants provide guidance on financial risk management.	42 32.3%	42 32.3%	12 9.2%	12 9.2%	22 16.9%
Consultancy services are frequently sought when financial issues arise.	44 33.8%	48 36.9%	4 3.1%	13 10.0%	21 16.2%
Financial experts provide timely advisory support when required.	32 24.6%	44 33.8%	12 9.2%	18 13.8%	24 18.5%
Consultancy services assist in identifying financial risks within the organization.	45 34.6%	44 33.8%	12 9.2%	18 13.8%	11 8.5%
Expert advice improves decision-making regarding financial matters.	34 26.2%	56 43.1%	13 10.0%	17 13.1%	10 7.7%
Consultants provide practical recommendations for addressing financial challenges.	35 26.9%	48 36.9%	11 8.4%	21 16.2%	15 11.5%
Risk management guidance from experts strengthens financial controls.	36 27.7%	53 40.8%	11 8.5%	18 13.8%	12 9.2%
Expert consultancy services contribute to resolving complex financial issues.	46 35.4%	54 41.5%	9 6.9%	11 8.5%	10 7.7%
Expert consultancy services enhance financial accountability in the organization.	39 30.0%	45 34.6%	14 10.8%	17 13.1%	15 11.5%

Source: Study Data (2026).

4.4.5 Financial Accountability

The supported expenditure ratio ranged from a minimum value of 0.1026 to a maximum value of 0.4831, with an average mean of 0.2820 and a standard deviation of 0.1980. These results provide important insight into the level of financial accountability across the sampled health state corporations in Kenya.

The mean value of 0.2820 indicates that, on average, only about 28.2% of total expenditures are adequately supported by proper documentation and verifiable financial

records. This suggests that expenditure support practices are relatively weak across the institutions. In an ideal public financial management system, a higher supported expenditure ratio is expected, as it reflects strong adherence to accountability procedures, proper authorization, and effective record-keeping. The relatively low mean therefore implies that a considerable proportion of expenditure transactions may lack sufficient supporting documentation, which exposes institutions to risks of inefficiency, audit queries, and potential financial mismanagement.

The minimum value of 0.1026 indicates that in some institutions, as little as 10.26% of expenditures are properly supported, reflecting very weak compliance with financial documentation requirements. This is a serious concern, as it suggests poor financial controls, inadequate record management systems, or possible gaps in internal audit enforcement. On the other hand, the maximum value of 0.4831 shows that even in the best-performing institution, less than half of expenditures are fully supported. This further reinforces the conclusion that expenditure accountability is generally below optimal standards across the sampled organizations.

The standard deviation of 0.1980 indicates a relatively high level of dispersion among institutions. This means there are significant differences in how organizations manage and document their expenditures. While some institutions demonstrate relatively better financial discipline and stronger compliance with documentation procedures, others lag behind considerably. Such variation may be attributed to differences in internal control systems, staff competence in financial management, effectiveness of audit oversight, and institutional governance structures.

Overall, these findings suggest that financial accountability, as measured through the supported expenditure ratio, is moderate to weak across health state corporations. The results highlight the need for strengthened financial control systems, improved documentation practices, and enhanced enforcement of expenditure approval procedures. Strengthening these areas would likely improve transparency, reduce financial irregularities, and enhance overall accountability in public financial management. These results are presented in Table 4.8.

Table 4.8: Descriptive Statistics Financial Accountability Secondary Data

	Min.	Max.	Mean	SD
Supported Expenditure Ratio	.1026	.4831	.282	.198

Source: Study Data (2026).

4.5 Inferential Statistics

This section presents the inferential statistical analysis conducted to establish the relationship between forensic accounting practices and financial accountability in health state corporations in Kenya. Inferential statistics were employed to enable the researcher to make conclusions and generalizations from the sample findings to the target population. The analysis further examined the extent to which the independent variables influence financial accountability and the statistical significance of the relationships

identified. The inferential analysis comprised correlation analysis, diagnostic tests, model summary analysis, Analysis of Variance (ANOVA), and multiple regression analysis.

4.5.1 Correlational Analysis

The results of the correlation analysis show the relationship between forensic accounting practices and financial accountability in health state corporations in Kenya. The independent variables were Litigation Support Services (X_1), Fraud Detection Techniques (X_2), Forensic Investigation (X_3), and Expert Consultancy Services (X_4), while financial accountability is represented by Y . The findings indicate that all the independent variables have a positive and statistically significant relationship with financial accountability, meaning that improvements in forensic accounting practices are associated with improvements in financial accountability within health state corporations.

The correlation between Litigation Support Services and financial accountability (Y) is $r = 0.529$ ($p = 0.0001$). This indicates a positive and significant relationship between litigation support services and financial accountability, suggesting that health state corporations with stronger litigation support systems tend to demonstrate higher levels of financial accountability. Effective litigation support, including expert witness services and dispute resolution assistance, enhances the credibility of financial evidence and strengthens accountability mechanisms.

Similarly, Fraud Detection Techniques and financial accountability show a positive and significant relationship ($r = 0.453$, $p = 0.001$). This implies that the use of data analysis tools, internal control reviews, and fraud risk assessments contributes to improved financial accountability. Health state corporations that apply stronger fraud detection mechanisms are better able to identify irregularities and enforce compliance with financial regulations.

For Forensic Investigation, the correlation with financial accountability is $r = 0.571$ ($p = 0.000$), indicating a statistically significant positive relationship. This suggests that forensic investigation processes, including evidence collection, investigative procedures, and timely examination of financial irregularities, play a crucial role in strengthening financial accountability. Health state corporations with effective forensic investigation systems are more likely to detect, investigate, and deter financial misconduct.

Likewise, Expert Consultancy Services show a positive and significant relationship with financial accountability ($r = 0.553$, $p = 0.000$). This indicates that access to forensic financial advisory services, risk management guidance, and expert consultancy support contributes significantly to improved financial decision-making and accountability. Health state corporations that frequently engage expert consultants tend to demonstrate stronger financial governance and control systems.

The inter-correlations among the independent variables (X_1 , X_2 , X_3 , and X_4) range from 0.109 to 0.391, indicating relatively weak associations among the predictors. This suggests that each forensic accounting practice operates independently without strong

overlap. As a result, there is no indication of multicollinearity, and the variables are suitable for inclusion in multiple regression analysis.

Overall, the results confirm that all forensic accounting practices, Litigation Support Services, Fraud Detection Techniques, Forensic Investigation, and Expert Consultancy Services, have a positive and statistically significant relationship with financial accountability in health state corporations in Kenya. These findings provide strong empirical support that strengthening forensic accounting practices enhances transparency, control, and accountability in public financial management systems. These results are shown in Table 4.9.

Table 4.9: Correlational Analysis

	X ₁	X ₂	X ₃	X ₄	Y
X ₁	1				
X ₂	0.318 (0.117)	1			
X ₃	0.391 (0.219)	0.171 (0.225)	1		
X ₄	0.109 (0.271)	0.237 (0.217)	0.263 (0.134)	1	
Y	0.529* (0.0001)	0.453* (0.0010)	0.571 (0.000)	0.553* (0.000)	1

Source: Study Data (2026).

4.5.2 Model Diagnostic Test Results

4.5.2.1 Normality Test Results

The normality of the data was assessed using the Shapiro–Wilk test, which is appropriate for verifying whether the dataset follows a normal distribution, particularly for samples of this size ($n = 130$). The decision rule for interpretation is that a p-value greater than 0.05 indicates that the data is normally distributed, while a p-value less than 0.05 suggests a violation of the normality assumption.

The results show that all study variables, Litigation Support Services, Fraud Detection Techniques, Forensic Investigation, Expert Consultancy Services, and Financial Accountability, have p-values greater than 0.05. Specifically, Litigation Support Services recorded a p-value of 0.189, Fraud Detection Techniques 0.166, Forensic Investigation 0.192, Expert Consultancy Services 0.153, and Financial Accountability 0.107. Since all the p-values exceed the 0.05 significance level, it can be concluded that all variables are normally distributed. This indicates that the responses collected from the 130 respondents do not significantly deviate from a normal distribution pattern. The data therefore satisfies one of the key assumptions required for the application of parametric statistical techniques.

The dependent variable, Financial Accountability, with a p-value of 0.107, also confirms normality, indicating that the distribution of financial accountability measures is appropriate for further statistical analysis. This supports the reliability of the dataset for inferential analysis. Overall, the findings confirm that the study data meets the

normality assumption, making it suitable for further analyses such as correlation, regression, ANOVA, and other parametric tests. This ensures that the statistical estimates generated from the data are valid and reliable for drawing conclusions about the relationship between forensic accounting practices and financial accountability in health state corporations. Normality Test results are presented in Table 4.10.

Table 4.10: Normality Test Results

	Shapiro-Wilk		
	Statistic	df	Sig.
Litigation Support Services	.9914	130	.189
Fraud Detection Techniques	.9788	130	.166
Forensic Investigation	.9981	130	.192
Expert Consultancy Services	.9916	130	.153
Financial Accountability	.9910	130	.107

Source: Study Data (2026).

4.5.2.2 Multicollinearity Test

The multicollinearity test was conducted using Tolerance values and Variance Inflation Factor (VIF) to determine whether there is a high correlation among the independent variables in the regression model. Multicollinearity is considered problematic when tolerance values are below 0.10 or when VIF values exceed 10. However, a more conservative rule commonly applied in social science research considers VIF values above 5 as an indicator of concern.

The results show that all variables have tolerance values ranging from 0.3400 to 0.5125, which are all above the minimum threshold of 0.10. This indicates that none of the independent variables exhibit excessive overlap or redundancy in explaining the dependent variable. Similarly, the VIF values range from 1.951 to 2.941, which are all below the critical threshold of 5. Specifically, Litigation Support Services recorded a VIF of 2.941, Fraud Detection Techniques 1.951, Forensic Investigation 2.883, and Expert Consultancy Services 1.991. These values indicate that the degree of correlation among the independent variables is low to moderate and does not pose any statistical threat to the regression model.

The results imply that each independent variable contributes independently to explaining variations in financial accountability without significant overlap. This ensures that the estimated regression coefficients are stable, reliable, and not inflated due to intercorrelation among predictors. Overall, the findings confirm that there is no multicollinearity problem in the dataset. This means that litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services can all be included in the multiple regression model without compromising the validity of the results. The multicollinearity results are presented in Table 4.11.

Table 4.11: Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Litigation Support Services	0.3400	2.941
Fraud Detection Techniques	0.5125	1.951
Forensic Investigation	0.3468	2.883
Expert Consultancy Services	0.5022	1.991

Source: Study Data (2026).

4.5.2.3 Autocorrelation Test

The Durbin–Watson (DW) statistic was used in this study to test for the presence of autocorrelation in the regression residuals. Autocorrelation occurs when error terms are correlated across observations, which violates the assumption of independence in classical linear regression and may lead to biased standard errors and unreliable statistical inferences.

The results presented in Table 4.12 show a Durbin–Watson statistic value of 1.913, which is very close to the benchmark value of 2. A value of 2 indicates perfect absence of autocorrelation, while values approaching 0 suggest positive autocorrelation and values approaching 4 indicate negative autocorrelation. Since the obtained value of 1.913 is close to 2, it implies that there is no significant autocorrelation problem in the regression model.

In relation to the study objectives, this result confirms that the residuals of the regression model used to examine the influence of forensic accounting practices, such as litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services, on financial accountability of health state corporations in Kenya are independent. This independence strengthens the validity of the statistical relationships identified between the independent and dependent variables. The results are presented in Table 4.12.

Table 4.12: Test of Autocorrelation

Durbin-Watson Statistic
1.913

Source: Study Data (2026).

4.5.2.4 Heteroscedasticity Test

The Breusch–Pagan (BP) test was conducted to examine whether the regression model suffers from heteroscedasticity, which refers to a situation where the variance of the error terms is not constant across all levels of the independent variables. The null hypothesis (H_0) of the BP test states that the model has constant variance (homoscedasticity), while the alternative hypothesis (H_1) states that heteroscedasticity is present.

The results in Table 4.13 show a chi-square value of 2.376 with a corresponding probability value (p-value) of 0.1136. Since the p-value is greater than the conventional significance level of 0.05, the study fails to reject the null hypothesis. This implies that there is no sufficient evidence of heteroscedasticity in the regression model. This finding

indicates that the variance of the error terms is constant across the explanatory variables, which include litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services. This suggests that changes in these forensic accounting practices do not lead to unequal dispersion of errors in predicting financial accountability of health state corporations in Kenya.

Therefore, the regression model satisfies the assumption of homoscedasticity, meaning that the estimated coefficients are efficient and the standard errors are reliable. This enhances the validity of the inferential statistics used in testing the influence of forensic accounting practices on financial accountability in the study.

Table 4.13: Heteroscedasticity Test

	chi2(1)	Prob > chi2	Conclusions
BP test	2.376	0.1136	Fail to reject H ₀

Source: Study Data (2026).

4.5.3 Model Summary Results

The model summary results presented in Table 4.14 provide a comprehensive indication of the strength, explanatory power, and predictive accuracy of the regression model used in the study. The results show an R value of 0.821, which demonstrates a strong and positive relationship between forensic accounting practices (litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services) and financial accountability of health state corporations in Kenya. This implies that improvements in forensic accounting practices are associated with corresponding improvements in financial accountability.

The R Square value of 0.674 indicates that 67.4% of the variation in financial accountability is explained by the combined influence of forensic accounting practices included in the model. This is a relatively high explanatory power in social science research, suggesting that the selected independent variables are strong determinants of financial accountability. It further implies that forensic accounting practices are central mechanisms through which accountability in public health corporations can be improved.

The model also reveals that 32.6% of the variation in financial accountability remains unexplained. This indicates that while forensic accounting practices play a significant role, they do not operate in isolation. The unexplained variation may be attributed to other influential factors not included in the model, such as internal control effectiveness, governance and leadership quality, organizational culture, regulatory enforcement strength, technological infrastructure, staff competence, and external macroeconomic and political conditions. This highlights the multidimensional nature of financial accountability in public institutions. The Adjusted R Square value of 0.671 confirms the robustness of the model after adjusting for the number of predictors and sample size. The very small difference between R Square and Adjusted R Square (0.003) indicates that the model is well specified, with minimal risk of overfitting. This

strengthens confidence that the independent variables included in the model are relevant and contribute meaningfully to explaining the dependent variable.

The standard error of the estimate (0.047208) is relatively low, indicating that the observed values of financial accountability are closely clustered around the predicted regression line. This suggests that the model has a high level of predictive accuracy and that the residual errors are small, reinforcing the reliability of the regression estimates. Overall, the model demonstrates strong empirical support for the role of forensic accounting practices in enhancing financial accountability. However, it also emphasizes that achieving full accountability requires a broader institutional approach that integrates forensic accounting with strong governance systems, effective regulatory oversight, and improved organizational capacity. These results are presented in Table 4.14

Table 4.14: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 ^a	. 0.674	.671	0.047208

Source: Study Data (2026).

4.5.3.1 Analysis of Variance

The Analysis of Variance (ANOVA) was conducted to assess the overall significance and fitness of the regression model in explaining the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. Specifically, the ANOVA test examined whether the independent variables, Litigation Support Services, Fraud Detection Techniques, Forensic Investigation, and Expert Consultancy Services, jointly explain variations in financial accountability. The results indicate that the regression model had a sum of squares value of 0.321, while the residual sum of squares was 0.155, giving a total sum of squares of 0.476.

The regression mean square was 0.08025, while the residual mean square was 0.00124. The ratio of these values produced an F-statistic of 64.710. The model also recorded a significance value of $p = 0.000$, which is below the conventional threshold of 0.05. The significance level indicates that the regression model is statistically significant and provides evidence that forensic accounting practices collectively have a significant influence on financial accountability in health state corporations. The findings imply that changes in Litigation Support Services, Fraud Detection Techniques, Forensic Investigation, and Expert Consultancy Services significantly explain variations in financial accountability.

These results suggest that forensic accounting practices play a critical role in strengthening financial accountability within health state corporations. The significant model fit demonstrates that the selected independent variables are suitable predictors of financial accountability and that the regression model can reliably be used to explain and predict accountability outcomes in public health institutions. Overall, the ANOVA results confirm that the study model summary is appropriate and statistically valid for examining the relationship between forensic accounting practices and financial accountability. These findings provide sufficient justification for proceeding with

multiple regression analysis to determine the individual contribution of each forensic accounting practice variable. The study results are presented in Table 4.15.

Table 4.15: ANOVA Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	0.321	4	0.08025	64.710	.000
Residual	0.155	125	0.00124		
Total	0.476	129			

Source: Study Data (2026).

4.6 Multiple Regression Results

This section presents the results of the multiple regression analysis conducted to determine the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. Multiple regression analysis was employed to establish the extent to which the independent variables jointly and individually explain variations in the dependent variable. The analysis also determined the direction, magnitude, and statistical significance of the relationship between each predictor variable and financial accountability.

The regression model examined the effect of litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services on financial accountability. The analysis generated coefficients that indicate how changes in each independent variable influence financial accountability while holding other variables constant. The model further provided statistical indicators such as regression coefficients (β), t-values, significance values (p-values), and the coefficient of determination to assess the predictive power and explanatory ability of the model. The regression results are presented in Table 4.16.

Table 4.16: Multiple Regression Analysis

Model	Unstandardized Coefficients		t	Sig.
	β	Std. Error		
(Constant)	.106	.087	3.556	.000
Litigation Support Service	.617	.147	4.197	.000
Fraud Detection Technique	.595	.122	4.877	.004
Forensic Investigation	.452	.107	4.224	.000
Expert Consultancy Service	.563	.191	3.992	.007

Source: Study Data (2026).

The multiple regression analysis was conducted to determine the influence of litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services on financial accountability in health state corporations in Kenya. The analysis examined the individual contribution of each independent variable while controlling for the effects of other variables in the model. The regression model generated the following equation:

$$Y = 0.106 + 0.617X_1 + 0.595X_2 + 0.452X_3 + 0.563X_4$$

Where:

Y = Financial Accountability,

X₁ = Litigation Support Services,

X₂ = Fraud Detection Techniques,

X₃ = Forensic Investigation,

X₄ = Expert Consultancy Services.

The constant coefficient ($\beta = 0.106$) represents the intercept of the regression model and indicates the estimated level of financial accountability when all the independent variables, litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services, are held constant at zero. This means that in the absence of these forensic accounting practices, financial accountability would still maintain a baseline value of 0.106. It suggests that financial accountability does not depend entirely on the forensic accounting practices examined in the study.

The implication of this finding is that there are additional factors beyond the variables included in the model that may contribute to financial accountability within health state corporations. Such factors may include organizational leadership, effectiveness of internal control systems, corporate governance practices, institutional policies, regulatory compliance mechanisms, management commitment, technological infrastructure, staff competence, and organizational culture. These factors may independently influence the ability of institutions to maintain transparency and accountability in financial management.

Further, the presence of a positive constant value indicates that even if forensic accounting practices were absent or minimally implemented, some degree of financial accountability would still exist due to established institutional procedures, legal frameworks, and operational systems already embedded within health state corporations. Public institutions often operate under government regulations, audit requirements, and accountability frameworks that continue to guide financial management regardless of the level of forensic accounting adoption.

The constant coefficient therefore highlights that while forensic accounting practices significantly enhance financial accountability, they are not the sole determinants of accountability outcomes. Rather, financial accountability is influenced by a combination of forensic mechanisms and broader organizational and institutional factors working together. This finding reinforces the importance of adopting a comprehensive approach toward strengthening accountability systems rather than relying exclusively on forensic accounting interventions.

4.7 Discussion and Interpretation of Findings

4.7.1 Litigation Support System and Financial Accountability

The first objective of this study was to examine the influence of Litigation Support Services on financial accountability in health state corporations in Kenya. The analysis

was guided by the null hypothesis that Litigation Support Services have no significant effect on financial accountability in health state corporations in Kenya.

The regression analysis presented in Table 4.16 revealed that Litigation Support Services recorded a regression coefficient of 0.617 with a p-value of 0.000. This indicates that litigation support services have a positive and statistically significant effect on financial accountability. The variable further recorded a t-statistic of 4.197, demonstrating a statistically significant relationship between Litigation Support Services and financial accountability. The findings suggest that strengthening litigation support mechanisms such as expert witness services, dispute resolution support, and financial evidence preparation contributes significantly to enhancing financial accountability.

Therefore, the null hypothesis stating that Litigation Support Services have no significant effect on financial accountability in health state corporations in Kenya was rejected. The coefficient further indicates that a one-unit increase in litigation support services would lead to a 0.617-unit increase in financial accountability. The findings are also consistent with the descriptive statistics where respondents generally agreed that financial experts assist in legal proceedings, evidence supports legal cases, documentation is properly prepared, and litigation processes improve financial discipline. This confirms that litigation support mechanisms contribute positively toward strengthening accountability within health state corporations.

The findings are consistent with the reviewed literature on litigation support services. The reviewed studies demonstrated that litigation support services play an important role in enhancing financial management outcomes through improved dispute resolution, legal support, and accountability mechanisms. Similarly, the findings of this study established that Litigation Support Services have a positive and statistically significant influence on financial accountability in health state corporations in Kenya. The regression results showed a coefficient of $\beta = 0.617$, $t = 4.197$, and $p = 0.000$, indicating that improvements in litigation support services significantly enhance financial accountability. The findings further revealed that a one-unit increase in litigation support services leads to a 0.617-unit increase in financial accountability, leading to rejection of the null hypothesis.

These findings resonate with Muhammad, Madawaki, and Jibril (2023) who established that litigation support services improve financial reporting quality in Nigerian deposit money banks through effective handling of financial issues and disputes. The current findings similarly suggest that litigation support mechanisms strengthen accountability through proper financial documentation, legal support, and expert input in resolving financial disputes. Likewise, Okoye, Ugochukwu, and Ukwuoma (2025) found that litigation support positively influenced budget implementation by enhancing accountability and improving management of financial conflicts. The current study reinforces this argument by demonstrating that litigation support strengthens financial discipline and accountability systems within public institutions.

Further, the findings support Alabraba (2024) who found that litigation support services contribute to the control of financial crimes through strengthened legal enforcement structures. The descriptive findings of the present study showed that respondents agreed that litigation processes improve financial discipline, legal actions deter financial misconduct, and expert testimony strengthens financial cases. These findings suggest that litigation support services contribute not only to dispute resolution but also to prevention of financial irregularities and enhancement of accountability systems.

However, the findings differ slightly from He and Shi (2023) and Malm, Soyeh, and Kanuri (2023) who focused on litigation risk and organizational performance and found that litigation exposure may negatively affect organizational outcomes due to legal uncertainties and increased costs. While these studies viewed litigation from a risk perspective, the present study focused on litigation support as a proactive forensic accounting mechanism. The current findings indicate that when litigation support services are properly integrated into organizational systems, they positively contribute to financial accountability rather than merely increasing legal burdens.

Additionally, the descriptive findings of this study support the regression results. Respondents generally agreed that institutions collaborate with legal teams, expert testimony strengthens cases, documentation is prepared for court use, and litigation support enhances accountability. These findings demonstrate that litigation support services improve institutional processes and strengthen financial governance mechanisms.

4.7.2 Fraud Detection Techniques and Financial Accountability

The second objective of the study was to evaluate the influence of fraud detection techniques on financial accountability in health state corporations in Kenya. The analysis was guided by the null hypothesis that fraud detection techniques have no significant effect on financial accountability. The regression results presented in Table 4.16 showed that fraud detection techniques had a regression coefficient of 0.595 with a p-value of 0.004. The variable further recorded a t-statistic of 4.877, indicating a statistically significant relationship with financial accountability. These findings suggest that the application of fraud detection mechanisms significantly contributes to accountability improvement.

Consequently, the null hypothesis that fraud detection techniques have no significant effect on financial accountability was rejected. The coefficient implies that a one-unit increase in fraud detection techniques improves financial accountability by 0.595 units. The findings correspond with the descriptive statistics where respondents agreed that fraud detection practices such as internal audits, fraud risk assessments, and use of technology contribute to identifying financial irregularities and strengthening accountability systems within organizations.

The findings are consistent with the reviewed literature regarding the role of fraud detection techniques in enhancing financial accountability. The reviewed studies

generally demonstrated that fraud detection mechanisms contribute significantly to improving transparency, reducing financial irregularities, and strengthening organizational accountability systems. Similarly, the findings of this study established that Fraud Detection Techniques have a positive and statistically significant influence on financial accountability in health state corporations in Kenya. The regression analysis showed a coefficient of $\beta = 0.595$, $t = 4.877$, and $p = 0.004$, indicating that fraud detection techniques significantly influence financial accountability. The coefficient further revealed that a one-unit increase in fraud detection techniques leads to a 0.595-unit increase in financial accountability, leading to rejection of the null hypothesis.

The findings are in agreement with Elumilade *et al.* (2021) and Aljunaid *et al.* (2025) who established that data-driven approaches and advanced technological tools significantly improve fraud identification and financial integrity. The current study similarly found that fraud detection techniques strengthen accountability through enhanced monitoring and identification of financial irregularities. Effective fraud detection mechanisms help organizations identify suspicious transactions and reduce opportunities for financial misconduct.

Similarly, the findings support Hassan *et al.* (2025) and Nisak and Rochayatun (2023) who emphasized that internal controls, governance structures, and audit systems significantly improve fraud prevention and detection. The descriptive findings of the current study indicated that respondents generally agreed that internal control systems help prevent financial irregularities, regular internal audits contribute to fraud detection, and fraud risk assessments are conducted regularly within organizations. These findings reinforce the argument that fraud detection techniques strengthen financial oversight systems and improve institutional accountability.

The study findings also align with descriptive statistics where respondents agreed that fraud detection techniques enhance financial accountability in the organization. Respondents further indicated that fraud risk assessments, internal control reviews, and technology-based monitoring mechanisms contribute positively toward identifying weaknesses in financial systems and promoting transparency.

However, the findings differ slightly from Adejumo and Ogburie (2025) who argued that inadequate technical skills and institutional weaknesses limit the effectiveness of fraud detection systems. Similarly, Daraojimba *et al.* (2023) observed that although technological advancements improve fraud detection, they also create emerging risks such as cyber fraud and increase complexity in monitoring financial activities. While these concerns highlight implementation challenges, the current findings suggest that despite such limitations, fraud detection techniques continue to significantly contribute to improving financial accountability in health state corporations. Overall, this study extends existing literature by examining fraud detection techniques within a broader forensic accounting framework in health state corporations in Kenya, a context that has received limited empirical attention. While previous studies focused on banks, universities, and private institutions, the current findings provide evidence that fraud detection techniques are equally important in strengthening accountability systems

within public health institutions. The study therefore fills an important contextual and empirical gap by demonstrating that fraud detection practices significantly enhance financial accountability in Kenyan health state corporations.

4.7.3 Forensic Investigation and Financial Accountability

The third objective sought to determine the influence of Forensic Investigation on financial accountability in health state corporations in Kenya. The study was guided by the null hypothesis that Forensic Investigation has no significant effect on financial accountability. The regression analysis revealed that Forensic Investigation recorded a regression coefficient of 0.452 with a p-value of 0.000. The variable further recorded a t-statistic of 4.224, demonstrating a statistically significant relationship with financial accountability. The findings suggest that effective investigative procedures significantly enhance accountability mechanisms.

Therefore, the null hypothesis that Forensic Investigation has no significant effect on financial accountability was rejected. The coefficient indicates that a one-unit increase in Forensic Investigation would increase financial accountability by 0.452 units while holding other factors constant. The findings are supported by descriptive statistics where respondents agreed that investigations are regularly conducted, financial evidence is sufficient, and timely investigations help prevent recurrence of financial misconduct. These findings demonstrate the importance of forensic investigations in strengthening financial oversight and accountability.

The findings are consistent with the reviewed literature regarding the role of forensic investigation in enhancing financial accountability. The reviewed studies generally indicate that forensic investigation contributes significantly to fraud detection, prevention of financial misconduct, and strengthening of accountability systems within organizations. Similarly, the findings of the current study established that Forensic Investigation has a positive and statistically significant influence on financial accountability in health state corporations in Kenya. The regression analysis presented a coefficient of $\beta = 0.452$, a t-value of 4.224, and a p-value of 0.000, indicating that forensic investigation significantly influences financial accountability. The findings further showed that a one-unit increase in forensic investigation results in a 0.452-unit increase in financial accountability, leading to rejection of the null hypothesis.

The findings support Wahyuandari (2025) and Mishra and Celestin (2025) who established that forensic auditing and investigative accounting significantly improve fraud detection and financial control mechanisms. The present study similarly demonstrates that forensic investigation enhances financial accountability through regular investigations, effective evidence collection procedures, and timely identification of financial irregularities. Strong investigative procedures increase institutional capacity to detect and address financial misconduct before it escalates into larger accountability failures.

The findings are also consistent with Arumona *et al.* (2021) and Mokhomole (2023) who found that forensic investigation units contribute significantly to reducing

corruption, financial misconduct, and maladministration within public sector organizations. Similarly, the descriptive findings of the current study revealed that respondents agreed that financial investigations are regularly conducted, evidence collected is sufficient to support investigations, and timely investigations help prevent recurrence of financial misconduct. These findings suggest that forensic investigations strengthen oversight systems and contribute to improved accountability in public institutions.

Further, the findings resonate with Mabior and Wanyama (2024) who found that forensic investigations improve financial discipline and reduce fraud incidences within financial institutions. Likewise, Omucheyi *et al.* (2025) established that forensic auditing improves accountability and organizational performance within public entities. The current findings reinforce this position by demonstrating that forensic investigations contribute positively toward enhancing financial accountability in health state corporations.

The findings also correspond with descriptive results where respondents generally agreed that investigation teams possess adequate forensic skills, financial investigations are completed within required timelines, and forensic investigations enhance accountability in the organization. These findings support the argument that effective investigations improve transparency and strengthen institutional governance structures. The findings further align with Nandhini and Thinakaran (2023) who argued that advanced technologies and artificial intelligence improve the efficiency and effectiveness of forensic investigations. Although the current study did not specifically assess technological tools, the findings suggest that efficient investigation systems and evidence collection mechanisms play an important role in enhancing accountability outcomes.

Overall, the current study extends existing literature by providing empirical evidence from health state corporations in Kenya, a context that has received limited attention in previous studies. While most reviewed studies focused on banking institutions, general public organizations, and technological applications, the present study integrated forensic investigation within a broader forensic accounting framework. The findings therefore fill an important contextual and conceptual gap by demonstrating that forensic investigation significantly enhances financial accountability within Kenyan health state corporations.

4.7.4 Expert Consultancy Service and Financial Accountability

The fourth objective of the study was to assess the influence of Expert Consultancy Services on financial accountability in health state corporations in Kenya. The study was guided by the null hypothesis that Expert Consultancy Services have no significant effect on financial accountability. The regression findings indicated that Expert Consultancy Services recorded a regression coefficient of 0.563 with a p-value of 0.007. The variable further recorded a t-statistic of 3.992, indicating a statistically significant relationship with

financial accountability. These findings suggest that expert consultancy support positively influences accountability outcomes.

Accordingly, the null hypothesis that Expert Consultancy Services have no significant effect on financial accountability was rejected. The coefficient indicates that a one-unit increase in Expert Consultancy Services would improve financial accountability by 0.563 units. These findings align with descriptive results where respondents generally agreed that consultancy services provide risk management guidance, improve financial decision-making, and assist in resolving complex financial issues. This suggests that expert advisory support strengthens accountability systems and improves financial governance in health state corporations.

The findings are consistent with the reviewed literature regarding the role of Expert Consultancy Services in enhancing financial accountability. The reviewed studies generally demonstrate that expert consultancy services improve fraud investigations, strengthen litigation processes, and enhance organizational accountability through specialized financial expertise. Similarly, the findings of the current study established that Expert Consultancy Services have a positive and statistically significant influence on financial accountability in health state corporations in Kenya. The regression analysis showed a coefficient of $\beta = 0.563$, a t-value of 3.992, and a p-value of 0.007, indicating that expert consultancy services significantly influence financial accountability. The findings further revealed that a one-unit increase in expert consultancy services leads to a 0.563-unit increase in financial accountability, leading to rejection of the null hypothesis.

The findings support Onodi, Okafor, and Onyali (2015) who established that expert forensic services contribute significantly to fraud deterrence and provide credible evidence required in fraud prosecution. The current findings similarly suggest that expert consultancy services strengthen financial accountability through provision of professional advisory support, expert interpretation of financial issues, and specialized guidance in addressing complex financial matters. Such expertise strengthens institutional decision-making and accountability mechanisms.

The findings are also consistent with Suleiman (2018) who found that expert consultancy services are highly effective in fraud investigations and suitable for legal proceedings due to their technical accuracy and reliability. Likewise, the descriptive findings of the current study indicated that respondents generally agreed that expert consultants provide guidance on financial risk management, consultancy services assist in identifying financial risks, and expert consultancy contributes to resolving complex financial issues. These findings suggest that expert advisory services strengthen accountability systems through specialized technical support and professional guidance. Further, the findings align with descriptive statistics where respondents agreed that expert advice improves decision-making regarding financial matters, consultants provide practical recommendations for financial challenges, and risk management guidance strengthens financial controls. These findings reinforce the argument that expert consultancy services improve institutional capacity to manage financial risks and promote accountability. The reviewed studies further indicated that expert consultants

improve the quality of investigations and support legal processes. The current findings similarly demonstrate that expert consultancy services enhance accountability by providing organizations with specialized knowledge necessary for resolving financial disputes and strengthening financial governance structures.

Overall, the present study extends existing literature by providing empirical evidence from health state corporations in Kenya, a context that has received limited scholarly attention. While previous studies largely focused on banking institutions, anti-corruption agencies, and regulatory bodies, the current study integrated expert consultancy services within a broader forensic accounting framework alongside litigation support services, fraud detection techniques, and forensic investigation. The findings therefore fill an important contextual and conceptual gap by demonstrating that expert consultancy services significantly enhance financial accountability within Kenyan health state corporations.

4.8 Theoretical Relevance

The study was anchored on forensic accounting theory and the fraud diamond theory, and the findings demonstrated substantial theoretical relevance by supporting and extending the assumptions of both theories in explaining financial accountability within health state corporations in Kenya. The Forensic Accounting Theory emphasizes the application of accounting, auditing, investigative skills, and legal knowledge in detecting fraud, resolving financial disputes, and strengthening accountability systems. The theory assumes that specialized forensic accounting practices improve organizational transparency and facilitate effective management of financial misconduct.

The findings of this study support this theoretical perspective by establishing that litigation support services, fraud detection techniques, forensic investigation, and expert consultancy services have positive and statistically significant effects on financial accountability. The findings suggest that the integration of forensic accounting mechanisms enhances financial oversight, strengthens internal control systems, and improves institutional accountability. Therefore, the study validates the assumptions of forensic accounting theory by demonstrating that the use of forensic accounting practices contributes significantly to improved financial governance within health state corporations.

The findings are also theoretically relevant to the fraud diamond theory, which argues that fraud occurrence is influenced by four factors: pressure, opportunity, rationalization, and capability. The theory extends traditional fraud explanations by introducing capability as an additional element necessary for fraud commission. The current study established that stronger fraud detection systems, forensic investigations, litigation support, and expert consultancy services significantly improve financial accountability. These findings imply that forensic accounting practices reduce opportunities for fraud by strengthening monitoring systems, enhancing investigative procedures, and improving detection mechanisms.

Similarly, effective forensic accounting interventions reduce individuals' ability and capability to engage in fraudulent activities by increasing the likelihood of detection and enforcement. Consequently, the study supports the assumptions of the Fraud Diamond Theory by demonstrating that strengthening accountability systems can address underlying conditions that facilitate financial misconduct.

Further, the findings extend both theories into the context of health state corporations in Kenya, which has received limited theoretical and empirical attention in previous research. Most prior studies applying these theories focused on banking institutions, private organizations, and anti-corruption agencies. Therefore, this study contributes to theory development by providing evidence that forensic accounting practices are equally applicable and relevant in strengthening financial accountability within public health institutions. The study thus expands the contextual applicability of both Forensic Accounting Theory and Fraud Diamond Theory within the Kenyan public sector environment.

4.9 Hypothesis Testing Summary

The study tested four null hypotheses to establish the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. The decision to accept or reject each hypothesis was based on the regression coefficients, t-statistics, and p-values at a significance level of 0.05. A null hypothesis was rejected where the p-value was less than 0.05, indicating a statistically significant relationship between the variables. The hypothesis testing summary are presented in Table 4.17.

Table 4.17: Hypothesis Testing Summary

Hypothesis	Beta (β)	t-value	p-value	Decision
H ₀₁ : Litigation Support Services have no significant influence on financial accountability in health state corporations in Kenya.	0.617	4.197	0.000	Rejected
H ₀₂ : Fraud Detection Techniques have no significant influence on financial accountability in health state corporations in Kenya.	0.595	4.877	0.004	Rejected
H ₀₃ : Forensic Investigation has no significant influence on financial accountability in health state corporations in Kenya.	0.452	4.224	0.000	Rejected
H ₀₄ : Expert Consultancy Services have no significant influence on financial accountability in health state corporations in Kenya.	0.563	3.992	0.007	Rejected

5. Conclusions and Recommendations

5.1 Conclusions

The study sought to establish the influence of forensic accounting practices on financial accountability in health state corporations in Kenya. Based on the study findings, it can be concluded that forensic accounting practices play a significant role in strengthening financial accountability through improved financial oversight, enhanced fraud detection mechanisms, effective investigations, and specialized advisory support. The study established that all the independent variables examined had a positive and statistically

significant influence on financial accountability, indicating that forensic accounting practices are important mechanisms for promoting transparency and accountability in public health institutions.

The study concluded that Litigation Support Services significantly influence financial accountability in health state corporations in Kenya. The findings demonstrated that litigation support services strengthen accountability through expert testimony, legal-financial collaboration, preparation of financial evidence, and dispute resolution support. The positive and significant relationship implies that institutions with stronger litigation support systems are better positioned to enhance financial discipline and reduce financial misconduct. Therefore, strengthening litigation support mechanisms contributes positively toward improved accountability outcomes.

The study concluded that Fraud Detection Techniques significantly influence financial accountability in health state corporations in Kenya. The findings revealed that fraud detection systems such as internal audits, fraud risk assessments, technological monitoring systems, and data analysis tools improve the identification and prevention of financial irregularities. Effective fraud detection mechanisms reduce opportunities for fraud and strengthen institutional control systems, thereby enhancing accountability.

The study concluded that Forensic Investigation significantly influences financial accountability in health state corporations in Kenya. The findings established that regular investigations, effective evidence collection processes, and timely handling of financial irregularities contribute significantly toward strengthening accountability systems. Institutions that adopt effective investigative procedures are better able to detect financial misconduct and prevent recurrence of irregular financial activities.

On addition, study concluded that Expert Consultancy Services significantly influence financial accountability in health state corporations in Kenya. The findings showed that expert advisory support improves decision-making, strengthens risk management processes, and enhances the ability of institutions to address complex financial challenges. Expert consultancy services therefore contribute significantly toward strengthening accountability and improving financial governance systems.

Further, the study concluded that forensic accounting practices jointly provide substantial explanatory power in predicting financial accountability, as demonstrated by the model summary findings. The regression model established that forensic accounting practices explained a substantial proportion of variation in financial accountability, confirming that these practices are critical determinants of accountability within health state corporations.

Overall, the study concludes that strengthening forensic accounting practices within health state corporations can significantly improve transparency, reduce financial misconduct, enhance governance structures, and strengthen financial accountability systems. The findings therefore support the adoption and institutionalization of comprehensive forensic accounting frameworks within public health institutions in Kenya.

5.4 Recommendations of the Study

Based on the findings and conclusions of the study, several recommendations are proposed to strengthen financial accountability in health state corporations in Kenya through enhanced adoption and implementation of forensic accounting practices. The recommendations are presented according to the specific objectives of the study and broader institutional policy considerations.

The study established that Litigation Support Services had the strongest and statistically significant influence on financial accountability among the variables examined. Therefore, health state corporations should strengthen litigation support structures by integrating forensic accounting expertise into legal and financial management processes. Institutions should establish formal frameworks that promote close collaboration between finance departments, internal auditors, legal departments, and forensic accounting professionals in handling financial disputes and irregularities.

Further, health state corporations should invest in developing internal capacity for litigation support by training staff on legal-financial procedures, preparation of court evidence, financial dispute resolution, and expert witness processes. Institutions should also engage specialized forensic experts where internal expertise is inadequate. Strengthening litigation support mechanisms would improve the quality of financial evidence presented in legal proceedings, enhance recovery of misappropriated resources, and increase enforcement of accountability standards. The study also recommends development of standardized procedures for documentation and preparation of financial reports used in legal proceedings. Strong documentation systems would improve reliability of evidence, reduce delays in legal processes, and strengthen transparency and accountability mechanisms within institutions.

The findings revealed that Fraud Detection Techniques significantly influence financial accountability, implying that stronger fraud detection systems improve institutional transparency and reduce financial irregularities. Therefore, health state corporations should invest in modern technological systems and strengthen fraud detection frameworks to improve identification and prevention of fraudulent practices. Institutions should adopt advanced analytical tools, automated financial monitoring systems, and data analytics platforms capable of identifying suspicious transactions and unusual financial activities in real time. Technology-driven systems can improve early detection of irregularities and reduce dependence on manual monitoring procedures that may be slow or ineffective.

Additionally, health state corporations should conduct regular fraud risk assessments, strengthen internal audit functions, and periodically review internal control systems to identify vulnerabilities that may create opportunities for financial misconduct. Organizations should also develop whistleblowing mechanisms and fraud reporting channels that encourage staff to report suspicious activities confidentially and without fear of victimization.

The study further recommends continuous staff training programs on emerging fraud patterns, digital fraud risks, and fraud prevention strategies. Given the evolving

nature of financial crimes, institutions should ensure that employees remain informed and equipped with skills necessary to identify and respond to emerging fraud risks. The findings established that Forensic Investigation significantly influences financial accountability, demonstrating the importance of effective investigations in detecting and addressing financial misconduct. Therefore, health state corporations should establish specialized forensic investigation units or strengthen existing investigative departments responsible for handling financial irregularities.

Institutions should recruit and train personnel with specialized competencies in forensic auditing, investigative accounting, evidence gathering techniques, and financial crime investigation procedures. Continuous professional development programs should also be implemented to ensure investigators remain updated on emerging forensic techniques and investigative technologies.

The study further recommends development of structured procedures for investigation of financial irregularities. Institutions should establish policies that ensure investigations are initiated promptly after identification of suspected misconduct. Timely investigations reduce opportunities for concealment of evidence, improve recovery of financial resources, and prevent recurrence of similar irregularities.

Additionally, organizations should invest in technological systems and forensic tools that support evidence collection, analysis, and case management. Strong evidence management systems improve the credibility and effectiveness of investigations while strengthening accountability processes.

The study established that Expert Consultancy Services significantly influence financial accountability, suggesting that specialized advisory support strengthens institutional decision-making and financial governance. Therefore, health state corporations should increase access to professional forensic consultancy services and engage experts in key financial processes. Organizations should establish partnerships with forensic accounting specialists, financial analysts, legal experts, and risk management consultants who can provide technical support on complex financial issues. Expert consultants should be involved in fraud prevention planning, financial risk management, forensic investigations, and development of accountability systems.

The study further recommends that institutions establish mechanisms for obtaining consultancy support on a regular basis rather than relying on external expertise only during crises or financial disputes. Continuous expert involvement would strengthen institutional capacity, improve risk assessment procedures, and support evidence-based financial decision-making. Further, expert consultants should assist institutions in reviewing internal control systems and identifying areas requiring improvement. Such advisory support would contribute toward strengthening financial governance and reducing vulnerabilities that may lead to financial misconduct.

The study further recommends that policymakers, government agencies, and management of health state corporations develop comprehensive policies and frameworks that institutionalize forensic accounting practices within public health institutions. There is need to formulate clear regulations and operational guidelines

governing the implementation of forensic accounting systems across health state corporations.

Government agencies responsible for oversight and regulation should establish minimum standards and best practice guidelines for forensic accounting implementation. This would improve consistency in application and ensure institutions adopt effective accountability mechanisms. The study also recommends increased budgetary allocation toward implementation of forensic accounting systems. Adequate financial resources should be provided for acquisition of forensic technologies, staff training, consultancy services, and strengthening investigative capacity.

Further, management should create organizational cultures that promote transparency, ethical conduct, and accountability. Strong ethical environments reduce opportunities for misconduct and complement forensic accounting mechanisms in improving accountability systems. The findings demonstrated that forensic accounting practices jointly explained a substantial proportion of variation in financial accountability. Therefore, health state corporations should avoid implementing isolated accountability interventions and instead adopt an integrated forensic accounting framework that combines Litigation Support Services, Fraud Detection Techniques, Forensic Investigation, and Expert Consultancy Services.

The coordinated implementation of these practices would create stronger accountability systems by improving fraud prevention, strengthening investigative procedures, enhancing legal support mechanisms, and improving financial decision-making. Such an integrated approach would significantly enhance transparency, financial governance, and accountability within health state corporations in Kenya.

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Conflict of Interest Statement

The authors declare no conflicts of interest.

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