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Jatitengah Village, Jatitujuh District, Majalengka  
Regency, West Java


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## Effectiveness of Internal Control Measures for Preventing Employee's Fraud in Public Secondary Schools in Ebonyi State Nigeria

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 Joy Amaechi Okeke-Ezeanyanwu<sup>1</sup>, Sylvia Chinwe Okere<sup>2\*</sup>

 <sup>1,2</sup> Department of vocational education, faculty of education, Chukwuemeka Odumegwu Ojukwu University Igbariam campus, Anambra state, Nigeria

 Email Correspondence: sylviaobi360@gmail.com \*

**Keywords :** Effectiveness, internal control, employee's fraud, secondary schools, Ebonyi state

**Abstract:** This study investigated the extent of effectiveness of internal control measures in preventing employee's fraud in public secondary schools in Ebonyi State, Nigeria. Two research questions guided the study and two null hypotheses were tested at 0.05 level of significance. Survey research design was adopted for the study. The population of the study comprised 225 principals of public secondary schools in Ebonyi State. The entire population was used as the sample size of the study. The instrument for data collection was a validated structured questionnaire developed by the researcher. The test of reliability of the instrument using Cronbach Alpha yielded coefficient of 0.76, 0.74, for clusters B1 to B2 respectively. Out of 225 copies of questionnaire administered only 222 copies were retrieved, therefore going for 98.6% return. Data collected for the study were analyzed using descriptive statistics of mean, standard deviation and t-test. The mean value was used to answer the research questions while the standard deviation was used to ascertain the homogeneity or otherwise the respondents' response. The t-test was used to test the null hypothesis at 0.05 level of significance. The findings revealed that demotion strategy is highly effective in preventing employee fraud in public secondary schools in Ebonyi State. However, the findings showed that head count payment is also highly effective in preventing employee fraud, indicating that regular verification of staff can prevent fraudulent activities. Based on the findings, the researcher recommends that government, principals, and school administrators should implement as matter of urgency these

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strategies to prevent employees' fraud in public secondary schools in Ebonyi State.

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**INTRODUCTION**

This study was necessitated by persistent employees' fraud ravaging the nucleus of Nigerian public school system. Undeniably, a cursory glance at the media revealed that employee fraud is an ongoing problem that needed to be addressed. However, this problem is more enunciated in public secondary schools (Udofia,2022). In Ebonyi State, a head count payment was conducted in 2007 to ascertain actual staff strength and their total emolument in each ministry during Governor Elechi's first regime. The findings revealed that in the public secondary school system in particular, many teachers only appeared on their teaching posts only when salaries were ready. Many fictitious names, non-staff, past retirees and dead people were discovered in school payrolls. These names existed for many years in the payrolls before the exercise detected them. Millions of Naira was discovered to have been lost through this means.

Employee fraud is a term that is used when an employee deliberately embezzles money, information, time, inventory, merchandise and other resources from where he/she is working. Time is said to be stolen when workers come late to work or use official time to attend their private businesses. Information fraud occurs when employees leak vital information that is supposed to be kept secret. When principals and teachers of secondary schools collaborate with officers of West African Examination Council and National Examination Council (NECO) to leak WASC and NECO examination questions and answers to students prior to the examination date, in exchange of money (examination malpractice), it is theft of information. Employee fraud can also be likened to fraud and corruption. Fraud is a deliberately used in deceiving another so as to obtain some resources illegally while Corruption is a situation where a public school official takes advantage of his position to obtain wealth in consistent with his official duties (Igwenyi,2021). Cases of employee fraud, including misappropriation of information have been recorded in public secondary schools (Association of Certified Fraud Examiners, 2020).

Many cases of employee fraud occurred in most public secondary schools. Some of these were perpetuated by staff while in others staff collaborated with fellow staff or outsiders in order to enrich themselves illegally from the resources of the school without considering the survival of such schools. The actual crime was done through embezzlement of funds. Embezzlement of fund is a situation where a person, due to the entrusted position he occupies misappropriate money his employer or stakeholders, entrusted in his care for the running of the school, including balances of all the money from purchases made on behalf of the school. Employee fraud could also be done by increasing the price of goods purchased, diverting consignments meant for the school or concealing merchandise in pockets or bags and removing them from the store where they were kept. Other ways include: manipulation of cash or inventory records, forging receipts and documents and misappropriation of school fund to area outside where the fund was meant; syndication in schools, over inflation of WAEC/NECO examination fees and illegal/unapproved fees Institute of Internal Auditors, (2019). The prevalence of

these fraudulent activities can result in significant financial losses from public secondary schools.

A typical public secondary school is likely to lose an average of twenty percent (20%) of school fund from employee fraud if the workers are given the opportunity to siphon off (Agbo,2019). Employee fraud creates big problem for schools of all kinds and sizes, particularly public secondary schools, where government provisions such as imprest, subventions, supplies (books, instructional materials, chalk, science equipment) are often very meagre. Most public secondary schools are mainly funded by Old Boys Associations and Parents/Teachers Association (PTA). Diverting the funds to personal use instead of using them to develop the school will not only destabilize teaching and learning processes but will undermine the future of some students who solely depend on whatever the public secondary school offers them due to their economic background. The situation would also deprive the school of essential facilities and equipment and encourage malpractices due to fear of poor results. It will also breed economic polarity among equals, leading to conflicts and unhealthy rivalry that is always counterproductive in any school system (Gilliland et al, 2019). An environment that is ripe for employee fraud can be precipitated by inadequate supervision.

Supervision refers to daily guidance of activities to ensure compliance with stipulated rules and policies to ensure that work is properly done. It comprises issuance of instructions, co-ordinating detailed work and developing good personal relationships by the principal with the subordinates (Jeffrey, 2018). But the principal, sometimes due to trust, can allow a teacher to be in charge of everything including collection and dispensation of fund without proper supervision and checks. Such a staff can see this position as an opportunity to circumvent stipulated rules for his own aggrandizement.

This can be worsened by pay dissatisfaction and inequity which can engender fraud by employee. Whenever there is feeling of maltreatment and perceived unfairness of motivational rights or pay toward their employer, employees look for every opportunity to defraud the school's treasury as a makeup device, especially those who have access to the school resources. Employees justify stealing when they believe the employer has overworked and underpaid them. An employee may also blame management when job performance does not warrant a pay increase. Employees may feel the company owes them (Greenberg, 2018). Again, societal acceptance of illegality can ignite employee fraud in some staff. If a principal of a public secondary school retires without amassing wealth, members of his/her family may call him fool and reject him, so the shame of being called a fool or being rejected can make an honest man to compromise crime. Hence, such a person can override school financial records, with impunity, to make illegal gains to himself. This highlights the need of internal control.

Internal control has been variously defined by different authors depending on the angle each is looking at. Anderson (2018), sees internal control as a process designed to provide reasonable assurance that employee fraud could be prevented through efficient and effective operations, reliability of school financial reports and compliance with policies and regulations. The concepts of 'reasonable assurance' and 'effective operation'

in the above definition imply that internal control could efficiently give reasonable, not absolute assurance that employee fraud can be prevented in the public secondary School. That internal control is goal oriented and shows the extent school programme could be accomplished in terms of students' academic performance and operations and staff productivity.

Internal control is also seen, in accounting and auditing, as a process shown by an organization's structure, work and authority flows, people and management information system, designed to help the organization accomplish specific objectives. That is to say that internal control is a means by which secondary school resources are directed, monitored and evaluated. It plays an important role in preventing and detecting fraud and in protecting a school resources, particularly because the school principals are not always available to supervise the daily activities of other employees, either due to other engagement or trust reposed on certain employees. It is the internal control measures, properly designed and adopted that will guide employees to perform their duties efficiently. The value of internal control measures lies in their ability to detect and prevent frauds and other human manipulations. Fayemi (2020) maintains that this is possible because internal control has a proactive approach to fighting crime. It does not wait until a crime is committed before taking action. It rather prevents the commission of the crime by ensuring that operational are as that are vulnerable to fraud risks are detected and the gaps closed upon timely basis to avoid the incidences of fraud in public secondary schools.

The relevance of internal control measures in public secondary schools is based on its invaluable nature to prevent and detect fraud by employees. Hence, ensuring that every kobo meant for the public secondary schools is properly utilized and accounted for in achieving the objectives of public secondary schools. It also helps in the efficient management of the schools. A properly measures and applied internal control has the capacity to ensure efficient service delivery in a public secondary school, safeguard school funds and other assets, ensure that school operations comply with applicable policies and laws, and ensure rendition of accurate and reliable financial reports to the employer and other stakeholders.

Measures of internal control have long been used as instruments for fraud prevention. Historically, internal control developed from ancient period when management of secondary schools expanded beyond the control of a "boss" or a "proprietorship". As these schools expanded and became government owned or public schools, many employees were recruited to manage the affairs of these schools. The need to safeguard resources, regulate and control the activities and behavior of those running the school businesses grew. The first set of internal control governing operation of public secondary school businesses was then passed. Many of the laws passed resulted from view points that government who owe the public schools were being cheated by the inappropriate financial conduct of those who ran the public school businesses. Internal control helped to control and minimize the rate of cheating and inaccurate records of school operations, especially in the area of handling assets and cash collected.

Internal control measures presently used in public secondary school in Ebonyi State include: Segregation of duties, rotation of duties of teachers and principals through transfers. Segregation of duties is important as it separates the activities of authorization, payment and recording among staff members. For example, try alternating tasks between staff members and using them as checks for each other. Transfer entails changing staff from one area of assignment of duty to another to avoid wielding of absolute authority since power corrupts and absolute power corrupts absolutely (Millichamp, 2022). Ebonyi State Government in the year 2006 punished some principals and teachers caught in examination malpractices by demoting them by one rank, denied them of one month salary (fines), reduced the principals involved to classroom teachers after reducing their rank and finally, all these people were transferred to different schools to serve as deterrent to prospective opportunists. Other measures presently used by Ebonyi state Government to prevent losses emanating from employee fraud in public secondary schools are head count payment, on the spot check, authorization of transactions, supervision and monitoring, internal audit, definition of organization plan and selection, physical capturing, recruitment and maintenance of competent and honest staff.

There are many effective measures of internal control. The study will focus on two internal controls, which are: demotion strategy, head count payment. Demotion– In 2018 many principals and teachers of public secondary schools in Ebonyi state who indulged in fraud activities were sacked, principals were reduced in ranks and classroom teaching with transfers. Also, others who were found guilty in other fraud offences were either fired or suspended. Head count payment –This is instituted to ensure that fictitious names are flushed out from the payrolls. Through this measure, millions of naira was recovered from Ebonyi state public institutions, including the public secondary schools in 2008.

Head count payment involves, paying- clerks, going round the public schools to pay the staffs that are present on their duty post. By this method fictitious names can be discovered and the money which would have been paid to them returned to government treasury. The current internal control measures adopted in the public secondary school can only be effective in preventing employee fraud if they are properly applied.

The effectiveness of internal control measures in public secondary schools can be achieved only if employees comply with the internal control measures of their schools as follows: staff are constantly supervised by responsible officials, competent and honest staff are maintained in the public secondary schools, management do not override internal control procedures, and complete and reliable records of schools' transaction are adequately kept. Eze and Okeke (2018) stressed that if the above conditions are lacking in the public schools, the internal control measures presently adopted will be very ineffective to prevent employee fraud. Hence, improvement is required for better effectiveness in fraud prevention.

To further mitigate the risk of employee fraud, employers should conduct thorough background checks on prospective employees. This is particularly important, as individuals with a history of criminal activity are more likely to engage in fraudulent

behavior again. By conducting a criminal background check, employers can identify potential red flags and make informed hiring decisions, ultimately reducing the risk of employee fraud and protecting the organization's assets (Birenda and Aslutosh, 2019). Reviewing performances of public secondary school employees from time to time in line with the stated objectives enhances efficiency and effectiveness. It ensures that established policies are followed and school resources properly harnessed to achieve school's objectives.

The moderator variables for this study is gender. Gender as an individual characteristic has been used in many studies to provide some explanations of different effects on outcomes. The result shows that male and female employees have different effects on task characteristics and performance relationship. It indicates that gender operated as a moderator variable, with males expressing collative motivation directly in an action-oriented form, and female demonstrating it some what indirectly in a thought-oriented form. It is against this back drop that the study seem to examine effectiveness of internal control measures for preventing employee fraud in public senior Secondary Schools in Ebonyi State.

### **Purpose of the study**

The study specifically sought to:

1. find out the extent of effectiveness of demotion strategy to prevent employee fraud in the public secondary schools in Ebonyi State.
2. ascertain the extent of effectiveness of the head count payment in preventing employee fraud in Ebonyi State.

### **Research Questions**

The following research questions were formulated to guide the study:

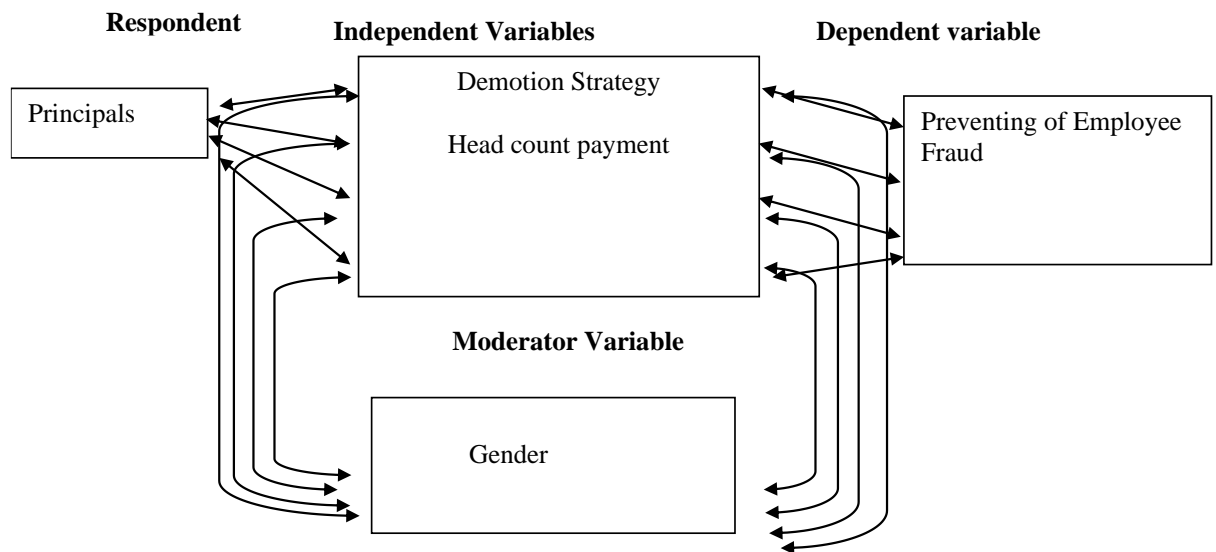
1. To what extent is demotion strategy effective in preventing employee fraud in the public secondary schools in Ebonyi state?
2. To what extent is head count payment effective in preventing employee fraud in Ebonyi state?

### **Research Hypotheses**

The following null hypotheses were formulated and tested at 0.05 level of significance.

1. There is no significant difference between the mean responses of male and female staff on the extent of effectiveness of demotion strategy in preventing employee fraud in Public Secondary Schools in Ebonyi state.
2. There is no significant difference in the mean responses of male and female staff on the extent of effectiveness of head count payment in preventing employee fraud in public Secondary Schools in Ebonyi state.

## Conceptual Review



**Figure 1. Schema Representation of Concept**

The diagram above gives overview of the research topic under study. The study focused on effectiveness of internal control measures for preventing employee fraud in public secondary schools in Ebonyi state. This above diagram pictured the dependent variable which is the prevention of employee fraud and the independent variable which is the internal control measures, responded by principals and moderated by gender. The diagram is made up of prevention of employee fraud, moderator variable and internal control measure. The arrows in the above diagram directs that the effectiveness of internal control measures in preventing employee fraud may differ between principal male and female employees. The moderator variable (Gender) may interact with the independent variable (Effectiveness of Internal Control Measures) to produce different outcomes on the dependent variable (Prevention of Employee Fraud)..

## METHOD

The study adopted a descriptive survey research design, which was suitable for systematically gathering and analyzing data using structured questionnaires to understand the effectiveness of internal control measures in preventing employee fraud in public secondary schools in Ebonyi State. The study was conducted in Ebonyi State, Nigeria—a southeastern state with three educational zones: Abakaliki, Onueke, and Afikpo. The area is primarily inhabited by Igbos and is known for agriculture and salt deposits. The choice of Ebonyi State was based on prevalent issues in its public schools such as poor financial management, inadequate staff training, and high poverty levels.

The study involved a population of 225 principals (139 males and 86 females) from all public secondary schools across the three education zones. A census sampling technique was adopted, involving the entire population. Data were collected using a structured questionnaire developed by the researcher. It consisted of 20 items divided

into four clusters: demotion strategy, head count payment. The instrument was validated by three experts and modified based on their recommendations. Reliability was confirmed through a pilot test in Anambra State using Cronbach's Alpha, yielding an overall reliability coefficient of 0.77. The instrument was then administered by the researcher and three assistants, achieving a 98.6% return rate. Data were analyzed using descriptive statistics (mean and standard deviation), while hypotheses were tested using t-tests at a 0.05 significance level with SPSS version 26. The study effectively identified the extent to which internal control strategies mitigated employee fraud in Ebonyi State's educational sector.

## RESULT AND DISCUSSION

### Results

#### Research question 1

To what extent is demotion strategy effective in preventing employee fraud in public secondary schools in Ebonyi State?

**Table 1.**  
**Mean and Standard Deviation (SD) of the Extent Demotion Strategy was Effective in Preventing Employee Fraud**

S/N	Item Descriptions	Mean	SD	Remark
1.	Implementing Temporary demotion holds employee accountable for misconduct	2.56	1.18	High Extent
2	Reducing employee responsibilities limit opportunity for fraud	2.85	0.83	High Extent
3.	Transferring employee to a lower-paying roles reduces financial motives	2.85	0.99	High Extent
4.	Suspending employee without pay for a specified period	2.99	1.07	High Extent
5	Place employee on a Performance improvement plan to address fraud related issue	2.42	1.18	Low Extent
6	Revoking benefits such as bonus or promotions serves as deterrent	2.84	0.83	High Extent
7	Reducing work hours limits employee access to sensitive area	2.81	0.99	High Extent
8	Removing employee from high-risk positions.	3.29	0.69	High Extent
9	Relocate employee to less sensitive roles	2.70	1.28	High Extent
10	Using verbal warning to address minor infractions before escalating	2.83	0.85	High Extent
<b>Mean of Means</b>		<b>2.81</b>	<b>0.98</b>	<b>High Extent</b>

Table 1 revealed the extent to which demotion strategy was effective in preventing employee fraud in public secondary schools in Ebonyi state. The table indicated that item 1 to 10 with means ranging from 2.56 to 3.29 were highly effective except item 5 with mean of 2.42 was lowly effective for demotion in preventing employee fraud.

Meanwhile, the mean of means of the extent demotion strategy was effective in preventing employee fraud was 2.81 indicating highly effective with associated standard deviation of 0.98 signified that the respondents were closer to one another in their responses which confirmed highly effective of demotion strategy in preventing employee fraud in public secondary schools in Ebonyi State.

### Research Question 2

To what extent is head count payment effective in preventing employee fraud?

**Table 2.**  
**Mean and Standard Deviation of the Extent to Which Head Count Payment was Effective in Preventing Employee Fraud**

S/N	Item Descriptions	Mean	SD	Remark
11.	Conducting regular head count audit to ensure accurate employee count	2.85	0.99	High Extent
12	Implementing a buddy system to encourage employee to report suspicious activity	2.99	0.74	High Extent
13.	Using security cameras to detect employee fraud	2.56	0.81	High Extent
14.	Conducting surprise count prevents inventory discrepancies	3.00	0.92	High Extent
15	Implement a sign-in/sign-out system to monitors employee access	3.13	0.64	High Extent
16	Conduct regular employee screenings to identify potential fraud risks	3.45	0.60	High Extent
17	Using biometric authentication secures employee access	2.71	0.83	High Extent
18.	Implementing a whistleblower policy encourages employee to report fraud	2.57	0.71	High Extent
19	Using Electronic Article Surveillance (EAS) systems detect stolen merchadanise	3.39	0.64	High Extent
20	Conducting exit interviews uncovers reasons for employee departure	2.86	0.94	High Extent
	<b>Mean of means</b>	<b>2.95</b>	<b>0.78</b>	<b>High Extent</b>

Findings from Table 2 indicated the extent to which head count payment was effective in preventing employee fraud in public secondary schools in Ebonyi State. The finding depicted that all the items 11 to 20 with means ranging from 2.56 to 3.45 were

highly effective by head count payment in preventing employee fraud. Invariably, the mean of means of the extent head count payment was effective in preventing employee fraud was 2.95 indicating highly effective with associated standard deviation of 0.78 signified that the respondent were closer to one another in their response which confirmed high effective of head count payment in preventing employee fraud in public secondary schools in Ebonyi state.

### Hypothesis 1

There is no significant difference between the mean responses of male and female principals on the extent of effectiveness of demotion strategy in preventing employee fraud in public secondary schools in Ebonyi state.

**Table 3.**  
**Independent T-Test of Mean Responses of Male and Female Principals on the Extent of Effectiveness of Demotion Strategy in Preventing Employee Fraud**

Variables	N	Mean	SD	t-cal	df	p-value	remark
Male principals	137	28.24	4.44	0.140	220	0.834	not Significant
Female principals	85	28.22	4.49				

Analysis from table 3 indicated the independent t-test of male and female principals on the extent of effectiveness of demotion strategy in preventing employee fraud in public secondary schools in Ebonyi state. The Table showed t-calculated of 0.140 with degrees of freedom of 220 and associated p-value of 0.834. The associated p-value of 0.834 was greater than 0.05 level of significance, hence the null hypothesis was not rejected. Nevertheless, there is no significant difference in the mean responses of effectiveness of demotion strategy in preventing employee fraud in public secondary schools in Ebonyi state.

### Hypothesis 2

There is no significant difference in the mean responses of male and female principals on the extent of effectiveness of head count payment in preventing employee fraud in public secondary schools in Ebonyi state.

**Table 4.**  
**Independent T-Test of Mean Responses of Male and Female Principals on the Extent of Effectiveness of Head Count Payment in Prevention Employee Fraud**

Variables	N	Mean	SD	t-cal	df	p-value	remark
Male principals	137	28.25	1.64	0.182	220	0.635	not significant
Female principals	85	28.83	1.65				

Table 4 displayed the independent t-test of male and female principals on the extent of effectiveness of head count payment in preventing employee fraud in public secondary schools in Ebonyi state. The result displayed t-calculated of 0.182 with degree of freedom of 220 and associated p-value of 0.635. The associated p-value of 0.635 was greater than 0.05 level of significance, thus the null hypothesis was not rejected. Therefore, there is no significant difference in the mean responses of male and female principals on the extent of effectiveness of head count payment in preventing employee fraud in public secondary schools in Ebonyi state.

### Discussion of Findings

#### Extent Demotion Strategy is Effective in Preventing Employee Fraud in the Public Secondary Schools in Ebonyi State

The finding of this study showed that demotion strategy is highly effective to a high extent in preventing employee fraud in public secondary schools in Ebonyi State. This is in agreement with Judge' (2020) who revealed that demotion strategies can be an effective way to address employee misconduct and prevent future incidents, but the effectiveness depends on various factors, including the type of demotion, the severity of the misconduct, and the organizational culture. Sutton (2020) reported that removing employees from high-risk positions can be an effective way to reduce friction and improve productivity in the workplace. In the same view Yukl (2020) who revealed that demotion can be an effective deterrent he suggested that demotion can be a powerful tool in preventing employee misconduct, as it sends a strong message that unethical behavior will not be tolerated.

However the finding of this study revealed that there is no significant difference in the mean response of male and female principals on the extent of effectiveness of demotion strategy in preventing employee fraud in public secondary schools. This is in line with Yusuf, (2022) which reported that Gender of principals did not influence their mean response on the extent of effectiveness of demotion strategy in preventing employee fraud in public secondary schools

## Extent Head Count Payment is Effective in Preventing Employee Fraud in Public Secondary Schools in Ebonyi State

The findings of the study revealed that head count payment is highly effective in preventing employee fraud in public secondary schools in Ebonyi State. The findings of the study further revealed that head count payment helps to prevent employee fraud in various ways, including Conducting regular headcount audit, Implementing a buddy system, Using security cameras, Conducting surprise count, Implement a sign-in/sign-out system, Conduct regular employee screenings, Using biometric authentication, Implementing a whistleblower policy, Using Electronic Article Surveillance (EAS) systems and conducting exit interviews. The findings are in line with Okoye (2020) revealed that Regular audits and monitoring can help detect and prevent employee fraud. Similarly, Okeke (2019) reported that implementing internal controls and auditing measures can also help prevent employee fraud.

Furthermore, the findings of this study revealed that there is no significant difference in the mean responses of male and female principals on the extent of effectiveness of headcount payment in preventing employee fraud in public secondary schools in Ebonyi state. In line with this, Ogbu (2022) stated that there is no significant difference in the mean responses of male and female principals on the extent of effectiveness of headcount payment in preventing employee fraud in public secondary schools in Ebonyi State. The findings indicated that both male and female principals have similar perceptions regarding the effectiveness of headcount payment in preventing employee fraud in public secondary schools in Ebonyi State.

## CONCLUSION

Based on the findings of this study, the researcher concluded that the effectiveness of internal control measures has significant influence on principals as it helps them to prevent, detect, and respond to employee fraud in public schools. Respondents rated demotion strategy, head count payment as highly effective internal control measures for preventing employee fraud in public schools in Ebonyi State. There is need for effective implementation of these internal control measures for successful management of public schools and prevention of employee fraud. These findings are consistent with the hypotheses tested, which indicated that demotion strategy, head count payment, are highly effective internal control measures for preventing employee fraud. These findings highlighted the increasingly significant role that effective internal control measures play in the journey of principals in Ebonyi State. It is obvious that public schools could benefit from the effective implementation of internal control measures to prevent employee fraud. However, based on the findings of the study, it was concluded that the effectiveness of internal control measures will help principals to fill their designated roles and make impact in the prevention of employee fraud in public schools.

Based on the findings of this study, the researcher proffered the following recommendations:

1. Government should establish policies to strengthen demotion strategies in public secondary schools in Ebonyi State, to serve as a deterrent to prevent employee fraud.
2. Administrators of public secondary schools in Ebonyi State should ensure regular headcount payments to prevent employee fraud, ensuring accuracy and transparency in payroll management.

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