

FRAUD CONTROL MEASURES AND PREVENTION OF PAYROLL FRAUD IN PUBLIC SECTOR PARASTATALS IN NIGERIA.

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Abstract

Payroll fraud is one type of fraud perpetrated in corporate organizations that needs to be addressed. The study therefore aimed to determine the effect of fraud control measures on payroll fraud. The cross-sectional survey research design was adopted for this study on the population of public sector parastatal. Using a convenience sampling technique, the study selected 140 employees [Directors of Finance (DFA), Accountants, Auditors, and payroll officers] as the sample size. The four likert-scale questionnaires were used as the instrument for data collection. Data collected were then analyzed using Pearson Correlation. The outcome of the analyses showed that both audit and internal control systems have a positive significant influence on the prevention of ghost workers fraud in government parastatal, with both results showing 0.000 significant value. The influence both have on the prevention of ghost workers fraud is solid with a correlation of 0.874 and 0.955, respectively. The study recommends that regular scheduled and surprised audits should be conducted; internal controls should be strengthened as a matter of urgency; and training and capacity building of personnel managing auditing, payrolls, and internal control systems should be regular and updated on best practices and emerging fraud schemes. The study has established a significant and positive influence of fraud control measures on the prevention of payroll fraud in public sector parastatal in Nigeria.

1. Introduction

In Nigeria, business processes have been compromised by extensive fraud, including cash misappropriation, cheque forgery, and money laundering (Alizadeh, 2016). The escalating scale and complexity of the corporate landscape have led to an unprecedented increase in fraudulent activities. Despite the existence of numerous

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regulations aimed at mitigating and potentially eradicating fraud, its prevalence in Nigeria has reached alarming levels, nearing epidemic proportions. One particularly wild kind of fraud is payroll fraud, which involves tampering with the payroll system to allow perpetrators to steal money from the company. Employees and the payroll officer conspire in this kind of fraud. As a result, measures need to be implemented to combat these scammers (Okoro & Onyebueke, 2021).

2. Research Hypotheses

Ho₁. There is no significant influence of audit on the prevention of ghost workers fraud in public sector parastatal in Nigeria.

Ho₂. There is no significant influence of the internal control system on the prevention of ghost worker fraud in public sector parastatal in Nigeria.

3. Conceptual Review

3.1 Fraud Control Measures

Fraud is not exclusive to any particular organization; it is a widespread issue. Several multinational corporations, including Enron and WorldCom, have experienced significant negative impacts due to fraud, prompting many organizations to take numerous steps to restore their reputation and image by implementing internal controls, ethical guidelines, and codes of ethics aimed at preventing unethical conduct (Okoro & Onyebueke, 2021). The concept of fraud has garnered significant attention and has been defined in various ways by different scholars, researchers, and authors. A common theme in these definitions is the association of fraud with embezzlement, financial misrepresentation, misappropriation, extortion, the illegal accumulation of wealth through deceitful means, acts of deception, bribery, false representation, theft, and the concealment of material facts.

An employee who engages in fraud is not simply making an error but is intentionally bypassing the system (Agwor, 2017). Fraud can be defined as an act that deviates from the law (an illegal act) and is carried out with resolution, such as misleading or giving a misleading image to other parties, which can even involve individuals or persons that are within the organization and outside it (Nugraha & Bayunitri, 2020). Fraud is crafted to dishonestly exploit opportunities, which causes direct or indirect damage to other parties (Karyono, 2017). To qualify as fraud, the misrepresentation or omission must be done with a complete awareness and intent, instead of resulting from an employee's mistake, accident, or through negligent neglect for the full truth or accuracy.

Fraud involves a plethora of crimes such as embezzlement, theft, asset misappropriation, and larceny among others. Fraud control measures are strategies and actions implemented by individuals, businesses, or organizations to detect, prevent, and mitigate fraudulent activities. These measures are essential for safeguarding assets, protecting sensitive information, and maintaining trust among stakeholders. These are procedures and strategies put in place by organizations to prevent, detect, and respond to fraudulent activities and encompass policies, processes, technologies, and internal controls designed to minimize the risk of fraud within an organization. Fraud control policies, according to Edori and Edori (2018), are implemented by organizations with the aim of safeguarding the organization's financial assets. They further explained that such policies permit the organization to have the necessary muscle to examine and probe and, where necessary, prosecute the fraudster.

Some common fraud control measures:

Risk Assessment: Conduct regular assessments to identify potential fraud risks within the organization's processes, systems, and operations.

Segregation of Duties: Ensuring that no single individual has complete control over a critical process from start to finish. This helps prevent collusion and unauthorized activities.

Internal Controls: Establish and enforce internal controls such as authorization procedures, transaction monitoring, and access restrictions to minimize the risk of fraud.

Employee Training and Awareness: Educate employees about fraud risks, detection techniques, and reporting procedures to create a culture of vigilance and accountability.

Regular Audits and Reviews: Conduct periodic audits and reviews of financial records, operational processes, and internal controls to identify anomalies and potential fraud indicators.

Use of Technology: Employing advanced technological solutions such as fraud detection software, data analytics, and AI-powered algorithms to analyze large volumes of data and identify suspicious patterns or transactions.

Vendor and Supplier Due Diligence: Implement thorough screening and due diligence procedures when engaging with vendors and suppliers to reduce the risk of fraudulent activities in the supply chain.

Whistleblower Hotline: Establishing anonymous reporting mechanisms, such as a whistleblower hotline or online reporting portal, to encourage employees and stakeholders to report suspected fraudulent activities without fear of retaliation. **Fraud Investigations:** Promptly investigate any allegations or suspicions of fraud to determine the extent of the issue, identify responsible parties, and take appropriate disciplinary or legal actions.

Compliance with Regulations: Adhering to relevant laws, regulations, and industry standards related to fraud prevention and detection, such as anti-money laundering (AML) regulations and data protection laws.

By implementing a combination of these fraud control measures, organizations can enhance their resilience against various types of fraudulent activities and minimize the associated risks.

3.2 Audit

Auditing is a systematic examination and evaluation of an organization's financial records, transactions, processes, and internal controls to ensure accuracy, legality, and compliance with relevant regulations and standards. The primary purpose of auditing is to provide independent assurance that financial statements are accurate and reliable and that they fairly present the financial position and performance of the organization. Auditing provides stakeholders, such as investors, lenders, regulators, and management, with confidence in the accuracy and reliability of an organization's financial information. It helps promote transparency, accountability, and trust in financial reporting, thereby facilitating informed decision-making and maintaining the integrity of the financial markets.

As a result of the increased number of fraudulent activities and practices, there is a need for auditing skills for the prevention of fraud by identifying and correcting conditions that might lead to fraud being perpetrated (Chukwuma, et al, 2022). In terms of payroll fraud, internal, external and forensic auditors play central and key roles to play. The internal auditor's primary function is to assess the processes that are put in place in order to identify any weaknesses in the internal controls that can lead to concealed fraud. When any weakness are identified, they are reported to the management for corrective action. It is expected that the internal audit should anticipate problems, expect improvements, and recommend preventive actions (Alleyne & Howard, 2017). The responsibilities of the internal auditor have a tendency to be a continuous one and it is founded on the internal control system of the organization, as a result are expected to offer independent and objective appraisals of the operations of the organization and their financial activities (Edori & Edori, 2018). The presence of external and forensic audits cannot be ignored when an organization wants to fight against fraud. Audit therefore is indeed a vital and critical tool in fraud control measures for all organizations.

3.3 Internal Control System

Internal control is seen to be a system that management of organizations put in place to ensure an effective control of organizations resources (financial and other) to enable effective and efficient business operations for the

realization of the goals and aims of the organizational (Edori & Ogaluzor, 2018). Nugraha and Bayunitri (2020) described procedures and supervision arranged to ensure that a specified goal is realized. It refers to policies, procedures, and systems that an organization implements to ensure the safeguard of assets, financial reporting reliability, promote compliance with the relevant laws and regulations, and also the achievement of operational efficiency. The systems are designed to mitigate risks and prevent the fraud, error, and misuse of resources. A system of Internal Control entails policies and procedures planned to provide the management with reasonable and sensible assurance that the company would achieve its goals and objectives. These guidelines as well as the measures are commonly referred to as controls and they found what can be possibly referred to as the internal control system of the entity (Haladu, 2018). Largely, internal control refers to any blend of measures, policies, and procedures that the management adopts in ensuring that the organization's are properly protected and that every operation of the organization is carried out in a manner that is most efficient.

3.4 Payroll Fraud

The process of preparing the payroll is a hot area for the occurrence of fraud (Edori & Ogaluzor, 2018). Payroll fraud encompasses fund misappropriation resulting from the payroll system using deceptive means. In the assertion of Edori and Ogaluzor (2018), it involves manipulating the payroll system by either increasing the number of employees; deliberately giving a wrong total; adding ghost workers; excess overtime booking; salaries inflation, false allowances and bonuses; false additional compensation etc. Payroll fraud is of different forms and includes falsifying the timesheets, creating fake workers or "ghost workers," altering pay rates, or using unauthorized payroll transactions to divert funds. This form of fraud poses a significant and substantial risk to organizations since it leads to financial losses, damage to reputation and regulatory non-compliance. Edori and Ogaluzor (2018) concluded that this form of fraud, at all times, is perpetrated by at least two employees via collusion and they share the proceeds in accordance with a certain agreed term or proportion. Despite the implementation of various measures of fraud control, payroll fraud remains a persistent business challenge globally.

3.5 Ghost Workers

Ghost employee is not a new concept since its origin can be traced back to the industrial revolution where big organizations were established with enlarged manpower and a payroll system that is centralized (Mbuh, et al, 2020). Ghost worker schemes are a form of payroll fraud and can cause a significant financial loss for any organization. A ghost worker is an individual that is fraudulently included in a payroll but does not do any work yet he collects salary (Bello & Thomas, 2023). Ghost workers scam is described as a form of crime committed by the bureaucrats that prepare and control the process of remuneration (Okagu et al., 2020). They are fictitious employees who are added to the payroll system of a company, frequently by employees who are dishonest or by external fraudsters. It is a name that is illegitimately contained in an organization's payroll. The term emerged to describe a person, a fictitious worker or a real worker, who did no work but received payment like a real worker who worked through fraudulent inclusion in the payroll. This form of fraud can occur in several contexts such as businesses, government agencies and parastatal, and non-profit organizations. For this form of fraud to be executed, there will be collusion among staff, payroll record manipulation, and weak internal control exploitation. It is committed to using payroll staff who creates a fake staff in the payroll records or keep the pay of a staff that have left the system. This means that ghost workers do not work in the organization or for the organization but they receive salaries because their names are fraudulently entered in the payroll system as real staff. This form of payroll fraud effectively strives in organizations with large number of employees and is controlled by a supervisor. Because of the large number, it sometimes becomes difficult to track the compensation sufficiently and in detail. This type of payroll fraud also occurs where a supervisor leaves the company and replacement is yet to be done. Accounting Tools (2019) assert that because the supervisor is yet to be replaced, a payroll staff can insert or include of employees under the supervisor who left the organization.

4. Theoretical Framework

When conducting research on "fraud control measures and payroll fraud," various theories can be applied to understand the nature of fraud, the factors driving it, and the mechanisms to control it.

4.1 Agency Theory

This theory was proposed by Jensen and Meckling (1976). It explores the relationship between owners or shareholders (principals) and managers or employees (agents). Based on the theory, agents ought to act in the principal's best interests, but because of interests that are conflicting or divergent, sometimes agents may engage in a behavior that is self-serving like the payroll fraud. The conflict between principals and agents could result in moral hazards, like payroll fraud, which needs proper control measures to mitigate the risks. In the payroll fraud context, the agents may manipulate the payroll records, increase the salaries, or even create ghost workers for self-interest or personal gain, which signifies a conflict of interest between the agent and the principal. Fraud control measures can help to align the agents' interests with the principals' interests, which will prevent or reduce payroll fraud risk.

4.2 Routine Activity Theory

It was developed by Cohen and Felson (1979) as a criminological theory to explain how crimes occur. The theory's argument is that for a crime to occur, there must be the convergence of three elements, that is, motivated offender, suitable target and absence of capable guardian. An offender that is motivated is a person with the feeling to commit fraud, for instance, an employee that has financial needs. A suitable target could be such as susceptible payroll systems that can be manipulated. The absence of a capable guardian has to do with lack of oversight, internal controls weakness, or fraud detection systems that are ineffective in the payroll processes.

In cases of payroll fraud, the application of the routine activity theory can be illustrated by how a motivated employee can exploit the weaknesses of the payroll systems at a time when oversight is insufficient (absence of capable guardians). Cohen and Felson (1979) suggested that when a motivated offender, a suitable target, and the absence of capable guardians align, fraud, such as payroll manipulation, becomes more likely, emphasizing the need for effective control measures.

5. Webometric Table of Previous Studies

Author and Date	Study Variables	Dimensions and Measures (Proxies)	Country and Sector	Findings
Aminat et al. (2023)	Internal control mechanisms, Fraud detection, Fraud prevention	Control Environment, Risk Assessment, Control Activities, Monitoring Activities	Nigeria (Deposit Money Banks-FUGAZ Banks)	Control environment, risk assessment, and monitoring activities significantly impact fraud detection and prevention in Nigerian DMBs.
Ghanem and Awad (2023)	Internal control effectiveness and fraud reduction	Division of Responsibilities, Audit Frequency, and Ethics Education	Lebanon (Commercial Sector)	Internal control measures impact fraud prevention, but gaps remain.
Aviva (2022)	Risk-Based Audit, Internal Control System, Organizational Commitment, Ethical Considerations	Internal Control System (Significant), Risk-Based Audit (Not Significant), Organizational Commitment (Not Significant), Ethical	Indonesia (BUMN - Palembang)	Internal control significantly affects fraud prevention, whereas Risk-Based Audit and Organizational Commitment do not.

		Considerations (Moderating Variable)		
Chukwu ma et al. (2022)	Fraudulent practices, Automated forensic auditing, Fraud control	Fraud Identification, Fraud Prevention, Investigative Process, Standards for Evidence	Nigeria (General Organizations)	Automated forensic auditing significantly impacts fraud control.
Malle et al. (2022)	Fraud prevention and detection methods	Process Control, Internal Control Review, Cash Reviews, Inventory Inspection, Monitoring	Tanzania (Public Sector - TARURA)	Internal control reviews and cash reviews ranked highest in fraud prevention.
Okoro and Onyebuek e (2021)	Fraud detection, Prevention, Control, and Investigation	Motivation behind fraud, Fraud concealment methods, Fraud discovery processes, Justification for fraud	Nigeria (Banks, Insurance Firms, Pension Fund Custodians, Microfinance Banks)	Fraudulent activities in Nigeria have significant motivations and concealment strategies. Effective fraud discovery processes exist.
Tefurukw a (2021)	Ghost workers, Payroll fraud management	Fraud Triangle Theory, Fraud Diamond Theory, and Fraud Lifecycle Management Theory	Tanzania (Payroll Management)	Proposed a conceptual framework for identifying and managing ghost workers. Emphasizes fraud management systems in HR for fraud prevention.
Nugraha and Bayunitri (2020)	Internal Control and Fraud Prevention	Internal Control Measures and Fraud Prevention Techniques	Indonesia (Bank BRI-Cimahi City)	Internal control significantly affects fraud prevention (50.2% influence).
Okute and Enah (2019)	Auditing reform, Fraud control	Internal auditing, Forensic auditing, External auditing	Nigeria (Tertiary Institutions-Cross River State)	Internal, forensic, and external auditing significantly influence fraud control.
Ukoma (2019)	Forensic auditing, Fraud reduction	Internal Control System, Cash Management System, Loan Processing and Repayment	Nigeria (Deposit Money Banks)	Forensic auditing is significantly associated with internal control and cash management but not with loan processing.
Almajir and Usaini (2019)	Fraud and control measures	Internet System, Segregation of Duties, Organizational Structure, Career Development	Nigeria (Banking Sector-First Bank, Union Bank, UBA)	Poor internet security is a major cause of fraud.

Chimeocha (2018)	Internal audits, Fraud control	Internal Audit System, Fraud Prevention, Fraud Detection, Fraud Remediation	Nigeria (Manufacturing Organizations)	Internal audit has a significant impact on fraud prevention and detection but not on fraud remediation.
Anyim (2018)	Fraud control measures	Bank Verification Number (BVN), Treasury Single Account (TSA), whistle blowing, internal control	Nigeria (Banking Sector)	Effective fraud control depends on BVN, TSA, and whistle-blowing mechanisms.
Edori and Ogaluzor (2018)	Internal control system, Embezzlement, Payroll fraud	Segregation of Duty, Internal Checks, and Authorization Procedures	Nigeria (SMEs)	Strengthening internal control reduces embezzlement and payroll fraud.
Haladu (2018)	Internal control measures, Fraud prevention, Fraud detection	Control Environment, Risk Assessment, Control Activities, Discretionary Accruals	Nigeria (Deposit Money Banks - NSE)	Internal control measures negatively influence fraud detection and prevention. The risk assessment is not significant.
Edori and Edori (2018)	Auditing, Fraud control	Traditional Auditing, Forensic Auditing, and External Auditing	Nigeria (Corporate Organizations)	Forensic auditing is more effective than internal and external auditing in unearthing fraud. Increase in auditing enhances fraud control.
Efiong et al. (2018)	Fraud prevention and detection mechanisms	Internal Controls, Operational Audits, Corporate Code of Conduct, Forensic Accounting Techniques	Nigeria (General Organizations)	The most effective fraud detection methods, like forensic accounting, are the least used.
Agwor (2017)	Fraud prevention, Audit function, Business Performance	Business Profitability, Effectiveness, and Efficiency	Nigeria (Quoted Manufacturing Companies)	Fraud prevention positively affects profitability but has a weaker influence on effectiveness and efficiency.
Obonyo (2017)	Internal audit practices, Fraud risk management	Fraud Policy, Fraud Risk Exposure, Fraud Prevention, Fraud Detection	Kenya (State Corporations)	Internal audit practices improve fraud risk management.
Olatunji and Adekola (2017)	Auditors' role in fraud detection and prevention	Risk Assessment, System Audit, Financial Report Verification	Nigeria (Deposit Money Banks - Southwest)	Fraud control in Nigerian banks was low, but risk assessment, system

				audits, and financial report verification limited fraudulent activities.
Oguziere m and Sofiri (2017)	Ghost workers, Payroll fraud	Unauthorized Employment and Wage Bill Manipulation	Nigeria (Local Government Areas & Rural Development Areas-Bayelsa State)	Unauthorized employment bloats wage bills and diverts public funds, leading to financial mismanagement.
Enofe et al. (2017)	Fraud prevention measures in banking	Internal Control System, Corporate Governance, Banking Ethics Compliance	Nigeria (Banking Industry-15 Quoted Banks)	Strong internal controls and corporate governance significantly reduce fraud.
Ojua (2016)	Internal controls, Fraud prevention	Trust-Based Controls and Accounting Principles	Nigeria (Non-Profit Organizations-Religious Organizations)	Internal controls in religious organizations are based on trust, not accounting principles, reducing their effectiveness in fraud prevention.
Okonkwo and Ezegbu (2016)	Internal control techniques, Fraud mitigation	Effectiveness of Internal Control and Fraud Perpetrators	Nigeria (Deposit Money Banks)	Internal control techniques have not been very effective.
Gbegi and Adebisi (2015)	Fraud detection and prevention strategies	Organizational Guidelines, Fraud Prevention and Detection Methods, Internal Control, Management Integrity	Nigeria (Public Sector)	Positive relationship between organizational guidelines and fraud.
Oguda et al. (2015)	Internal controls, fraud prevention and detection	Competence of the Internal Control Systems	Unspecified (Treasury Operations)	Strong positive relationship between internal control competence and fraud prevention.
Shanmugam et al. (2012)	Internal controls, Fraud prevention measures, SME performance	Fraud Incidence, Preventive Actions, and Business Crime Prevention Measures	Malaysia (SMEs)	Low reported fraud levels might be due to either effective controls or reluctance to disclose fraud.

6. Methodology

Research design, according to Edori and Edori (2022), is a structure or an outline that is conceptualized in which investigations of social phenomena are performed. Research design reflects upon a researcher's ideas; hence, it

is the overall plan used in connecting the conceptual research problems to the relevant and attainable empirical research. The cross-sectional survey was the research design adopted. The population of the study comprises of Directors of Finance (DFA), Accountants, Auditors, Payroll officers in public sector agencies and parastatal. The researcher applied the convenience sampling techniques. The convenience sampling techniques are advised in finding answers to the problems whose answers have to be collected from respondents based on awareness as well as the availability of the respondents and information. Egwanwor and Edori (2024) warned that the researcher must remember the bias convenience sampling might introduce. Hence, the researcher must be vigilant and careful to avoid such bias. To obtain data from the field, the study conveniently selected 140 respondents from public sector agencies and parastatal. A four-point Likert-scale questionnaire was used as the primary method of data collection to obtain answers to the research questions and statements. Data analyses were performed using the Pearson Product Moment Correlation Method.

7. Results of the Hypotheses Tested

Table 7.1: Result of the Influence of Audit on the Prevention of Ghost Workers Fraud (PoGWF) in Public Sector Parastatals

		Audit	PoGWF
Audit	Pearson Correlation	1	.874**
	Sig. (2-tailed)		.000
	N	137	137
PoGWF	Pearson Correlation	.874**	1
	Sig. (2-tailed)	.000	
	N	137	137

**. The correlation was significant at the 0.01 level (2-tailed).

The correlation analysis reveals a very strong and significant positive influence of audit on the prevention of ghost workers fraud (PoGWF) owing to the fact that the Pearson correlation coefficient (PCC) and the significance value (Pv) are of 0.874 and 0.000, respectively. This indicates that when audits are increased or regular, ghost workers fraud prevention will also increase in the public sector parastatal. The Pv of 0.000 further buttresses the fact that the finding is reliable, suggesting that when government agencies and parastatal increase their audit, that is, making it more regular, it will prevent more ghost workers from the payroll system, hence reducing this form of payroll fraud in government parastatal. This means that audit as a fraud control measure has a positive influence on the prevention of ghost workers fraud (a form of payroll fraud).

From the findings, the study asserts that audit has a significant influence on the prevention of ghost workers fraud in public sector parastatal in Nigeria, hence rejecting the null hypothesis of no significant influence.

Table 7.2: Result of the Influence of the Internal Control System on the Prevention of Ghost Workers Fraud (PoGWF) in Public Sector Parastatals

		Internal Control System	PoGWF
Internal Control System	Pearson Correlation	1	.955**
	Sig. (2-tailed)		.000
	N	137	137
Ghost Worker	Pearson Correlation	.955**	1
	Sig. (2-tailed)	.000	
	N	137	137

**. The correlation was significant at the 0.01 level (2-tailed).

The correlation analysis revealed a strong and significant positive influence of the internal control system on the prevention of ghost workers fraud (PoGWF). This is shown from the Pearson correlation coefficient (PCC) Of 0.955 and the significance value (Pv) of 0.000. This specifies that when the internal control system increases, it will influence the ghost workers fraud prevention to also increase hence reducing the occurrences of ghost workers fraud. The Pv of 0.000 further explains that when government parastatal increases the effectiveness of their internal control systems, the rate of ghost workers fraud will reduce, hence providing a positive influence. From the findings, the study opined that an effective internal control system has a significant influence on the prevention of ghost workers fraud in public sector parastatal in Nigeria, hence rejecting the null hypothesis of no significant influences.

8. Conclusion and Recommendations

The study has established a significant and positive influence of audit and internal control systems on the prevention of ghost worker fraud in public sector parastatal in Nigeria. It is clear from the findings that a robust regular and effective audit process, coupled with an effective system of internal control, can significantly prevent the occurrence of ghost workers in public sector parastatal. The existence of these systems supports in detecting discrepancies and preventing payroll fraud within the parastatal. The results stress the benefits of a continuous monitoring, regular audits, and an internal control framework well-structured in public sector resources safeguarding from fraud. Specifically, the findings point to the necessity of tougher and robust enforcement of policies and checks that are more comprehensive in ensuring that staff or employees on the payrolls are legitimate employees and present, working for the organization.

The study suggested the following in the form of recommendations:

- i. Regular Audits: Public sector organizations conduct regular audits and reviews of payroll systems and personnel records. Both scheduled and surprise audits should be conducted on a regular basis to ensure that ghost workers are detected as soon as possible.
- ii. Internal Controls should be Strengthening: Public sector parastatal, as a matter of urgency, prioritize strengthening of their internal control systems to guarantee prevention and early detection of fraudulent activities like the ghost worker fraud. This can be actualized if comprehensive systems are implemented for verification of the payroll, staff daily attendance, and background checks of employees.
- iii. Training and Capacity Building: Personnel responsible for managing auditing, payrolls, and internal control systems should be regularly trained and updated on best practices and emerging fraud schemes. This will invariably enhance their ability to detect and prevent ghost worker fraud.

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