

**EFFECTS OF INTERNAL CONTROL ON FRAUD DETECTION AND PREVENTION
AMONG COMMERCIAL BANKS IN EMBU COUNTY, KENYA**

BY

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ABSTRACT

This study will tend to investigate internal control effects on detection and prevention on fraud in commercial bank in Embu County. The study will sought to investigate the effect of internal controls on fraud detection and prevention among commercial banks in Embu County, Kenya. The main problem will be that there has been increased level of fraud and misappropriation of funds in Kenyan commercial banks caused by poor internal control measures. The fact that Kenya has the highest incidences of fraud in the world, based on a global ranking of 78 Countries surveyed and also the findings that commercial banks in Kenya are more susceptible to fraud than commercial banks in her neighbouring countries in Eastern Africa formulated the basis of the research problem. The study adopted an explanatory research design. The population of the study was all the commercial banks operating in Embu county in the study period. The study will conduct a census on all the commercial banks. The study will use primary and secondary data. An ordinary linear regression model will be used. The regressions will be conducted using statistical package for social sciences (SPSS).