

Project Fraud: Conceptualization, Determinants and Schemes

Isaac Odhiambo Abuya

Introduction

Project fraud is a complex problem. It covers a wide range of fraud schemes perpetrated by those inside and outside of a project or project based organizations (PBOs). This type of fraud may be difficult to detect, due to its myriad schemes and players, most of whom are well connected. Moreover, time constraints in projects and PBOs and the long durations that the criminal justice system takes makes it challenging and at times difficult to institute litigations against project fraudsters. Added to these challenges, project fraud has also not been given attention in project management study and research.

While a number of project management studies and research have examined project cost overruns, limited attempts have been made to correlate project cost escalations with fraudulent practices in projects and in PBOs. As most firms and governments turn to projects to deliver critical products and services, and in view of the massive focus in corporate organizations on the pervasive effect of corporate fraud on the bottom line and success of these organizations, it is critically important that attention should be focused on understanding project fraud, its nature, correlates and why it is a persistent problem in projects and in project based organizations.

An attempt is in this paper address the above gap, and specifically to conceptualize project fraud. Cressey's Fraud Triangle is used to explicate the determinants of project fraud. An attempt is also made to review some of the critical fraud schemes prevalent in projects (irrespective of their type, size and location). Lastly, recommendations are offered for theoretical and empirical research on project fraud.

Conceptualization of Project Fraud

Organizational fraud has been studied from a corporate governance perspective, without little attempt made at understanding how the projects that corporate organizations implement exacerbate fraudulent deals in these organizations. While the challenge of cost overruns has been at the heart of project management education and research, little attention been devoted to understanding how fraudulent practices in projects and PBOs contribute to project cost overruns. Moreover, as a result of the growing influence of projects in the delivery of critical organizational products and services, and the emerging media attention on possible leakages in

projects and PBOs, attention has started being focused on the potential and actual contribution of projects in exacerbating organizational fraud.

The pioneering work of Rollins and Lanza (1950) brought to the fore the problem of project fraud. Following high flying corporate frauds in the US and other western countries, attention started getting focused on understanding the nature of organizational fraud, and specifically project fraud. Rollins and Lanza (1950) posited that fraud is rampant in projects, and that project fraud inhibits transparent reporting of organizational and project activities, especially as projects start becoming the norm in the public and corporate organizations. In their view, project fraud is an organizational disease that must be eradicated as quickly as possible as it negatively affects the success of projects, irrespective of their nature, size and locations.

Based on their interactions with projects of different types in most parts of the world, and having an intimate understanding of how fraudulent dealings are designed and executed in projects and project based organizations, Rollins and Lonza (1950, 2005) define project fraud as the misrepresentation of project's mission or progress to secure project financing, misuse of project resources, and or improper dealings with project vendors, for personal enrichment.

Four critical issues emerge from Rollins and Lonza's (1950, 2005) conceptualization of project fraud: it involves deliberate misrepresentation; it leads to misuse of project resources; it is a form of improper dealings with project vendors; and it is implemented for the purpose of securing project financing for personal enrichment (Rollins & Lonza, 1950, 2005). Project fraud invariably involves misrepresentation of the true status of the project (Rollins & Lonza, 1950, 2005). Project fraudsters misrepresent the true position of the project in a bid to take advantage of the situation to execute their personal agenda. Project fraud is also promoted through improper dealings that project sponsors, managers and staff may have with project vendors (Rollins & Lonza, 1950, 2005).

These improper dealings are prevalent in environments where information asymmetry arises from misrepresentation of the true positions of the project, in terms of its mission, objectives, activities and cost (Rollins & Lonza, 1950, 2005). Lastly from this definition, project fraud is executed for the sake of personal enrichment of the project fraudsters, whether they are project sponsors, project staff or project vendors: everyone involved in project fraud is solely concerned with personal enrichment, with debilitating impact on the project success and compromised reputation of the project based organization (Rollins & Lonza, 1950, 2005).

Based on their comprehensive engagement with World Bank Projects in developing countries, Aquilar, Gill and Pino (2000) argue that project fraud is manifested in different ways. The most frequent occurrence is in the form of bribes that are used to influence the award of project contracts. Some of the other forms of project fraud include diversion of project funds to personal accounts, abuse of official discretion or disclosure of privileged information to help a friend and or a relative to win project contract.

According to Aquilar, Gill and Pino (2000), project fraud flourish when development project generate economic rents, when institutions are weak, political and bureaucratic power is exercised for personal gain, society does not forcefully disapprove fraud and when citizen voice mechanisms are not strong. They also argue that excessive discretionary power vested in public officials, monopolistic authority, and lack of transparency in the functioning of government, absence of effective accountability systems, high cost of getting to a public office are implicated in the rising cases of project fraud in developing countries. Based on their observations, Aquilar, Gill and Pino (2000), define fraud in the context of development projects to include the solicitation, payments or receipts of bribes, gratuities, or kickbacks or manipulation of procurement contracts to favour contractors or public leaders with vested interests in the development projects.

The Association of Certified Fraud Examiners (2016) defines project fraud as the use of one's occupation for personal enrichment through the deliberate misuse of or misapplication of the employing project organization's resources or assets. Regardless, all project fraud schemes have four key elements in common. Project fraud: is clandestine; violates the perpetrator's fiduciary duties to the victim project organizations; is committed for the purpose of direct or indirect financial benefit to the perpetrator, and; costs the victim project organization assets, revenues and resources.

While there is no consensus on the meaning of project fraud, from the definition proffered by Rollins & Lonza, (1950, 2005), Aquilar, Gill and Pino (2000) and The Association of Certified Fraud Examiners (2016), a number of common critical elements of what constitutes project fraud are identifiable. These types of fraud are: project based; are executed by both project teams and vendors; are the result of misrepresentation of project information; are designed to directly or indirectly benefit individuals financially and or materially; are clandestine in nature in nature; and have pervasive impact on the project's success. Based on these common elements, we define *project fraud as project based fraudulent transactions and activities perpetrated by connected individuals in trust positions with vested interests in the project for the purpose of direct or indirect financial and material benefits at the expense of project bottom line and success.*

Fraud Triangle: Determinants and Persistence of Project Fraud

Understanding why people in trust positions commit fraud was first examined by Donald Cressey, a criminologist, in 1951. His research was focused on understanding the motivation for trust violation. Cressey (1950; 1953) interviewed 250 criminals over a period of five months whose behavior met two criteria (1) the person must have accepted a position of trust in good faith, and (2) he must have violated the trust. He found that three factors must be present for a person to violate trust: non-sharable financial problem; opportunity to commit the trust violation; and rationalization by the trust violator. Over the years, Cressey's hypothesis has become known as the 'fraud triangle' as shown in Figure 1.1 below:

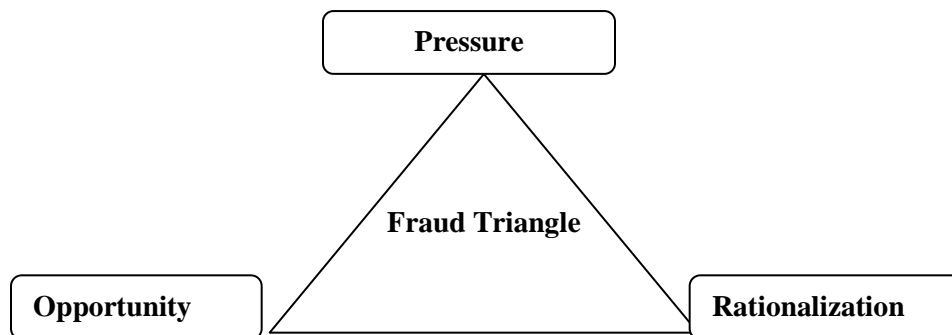


Figure 1.1. Fraud Triangle. Source: Wells, J.T. 2005. Principles of Fraud Examination. Hoboken, New York: John Wiley and Sons.

Based on his observations and the findings from his studies, Cressey (1950; 1953) posited that three conditions must be present for fraud to occur. Pressure; Opportunity, and Rationalization.

Perceived Pressure: Cressey argued that one of the critical determinants of fraud is the perceived pressure to violate the trust. Every fraud perpetrator faces some type of pressure to commit fraud. Albrecht et al (2006) pointed out that the phrase pressure is important due to the fact that pressure does not have to be real; if the perpetrators believe they are being pressured, this belief in itself can lead to fraud. Perceived pressure can result from various circumstances, but it often involves a non-sharable financial need. Financial pressure has a major impact on employees' motivation and it is considered the most common type of pressure. Specifically, about 95% of cases of project fraud have been influenced by financial pressure (Albrecht et al., 2006).

Perceived Opportunity: The second element necessary for fraud to occur is perceived opportunity. Opportunity is created by weaknesses in the system that allows an individual to commit fraud. The concept of perceived opportunity suggests that people will take advantage of circumstances available to them (Kelly & Hartley, 2010). Perceived opportunity is similar to perceived pressure in that the opportunity does not have to be real: the perpetrator must simply believe or perceive that the opportunity for fraud exists. In most cases, the lower the risk of being caught, the more likely it is that fraud will take place. Other factors related to perceived opportunity can also contribute to fraud such as the assumption that the employer is unaware, the assumption that employees are not monitored and checked regularly for violating company policies, the belief that no one will care, and the belief that no one will consider the behavior to be a serious offense (Sausser, 2007).

Rationalization: The third element in the fraud triangle is rationalization. This concept suggests that fraud perpetrator must formulate some type of morally acceptable rationalization before engaging in fraudulent deals. Rationalization refers to the justification that the unethical behavior is something other than criminal activity. If an individual cannot justify unethical behavior, it is unlikely that he or she will engage in fraud. Rationalization is difficult to notice, as it is impossible to read the mind of the fraud perpetrator. Individuals who commit fraud possess a particular mindset that allows them to justify or excuse their fraudulent actions (Hoper and Pornelli, 2010). Rationalization is a justification of fraudulent behavior because of an employer's lack of integrity, or moral reasoning (Rae and Subramanian, 2008). The propensity to commit fraud depends on ethical values as well as on their personal attitudes of individuals (Kenyon and Tilton, 2006).

The three elements of perceived pressure, perceived opportunity and rationalization are all inter-related, and the strength of each impacts the other. These three elements explain the occurrence and persistence of project fraud.

Project Fraud Schemes

Project fraud traditionally includes a number of common and recurring fraud schemes related to procurement of project goods and services (Silverstone & Sheetz 2007; Singleton et al, 2006). These project fraud schemes include those committed by project suppliers alone, and by government officials alone, and the most dangerous and damaging of all those schemes are those in which both sides of project procurement process collude and conspire to defraud.

Project fraud can be executed through a number of schemes (Silverstone & Sheetz 2007; Singleton et al, 2006), including bribes and kickbacks, collusive bidding by project contractors, change order abuse, co-mingling of contracts, conflict of interest, excluding qualified bidders, false, inflated or duplicate invoices, failure to meet contractor specifications, false statements and claims, imprest fund abuse, leaking of bid information, manipulation of bids, fictitious vendor, product substitution, purchase for personal use or resale, rigged specifications, split purchase, unbalanced bidding, unjustified sole source awards, unnecessary purchases (Silverstone & Sheetz 2007; Singleton et al, 2006). A brief review of these fraud schemes is presented.

Bribes and Kickbacks: A bribe is usually defined as the giving or receiving of a 'thing of value' to corruptly influence the actions of another, most commonly to influence a project contract award of the execution of a project contract (Silverstone & Sheetz, 2007; Singleton et al, 2006). A kickback is a bribe paid by the project contractor after he or she has been paid. Most bribes in exchange for large project contract awards in international development projects are paid as kickbacks, usually 5%- 20% of the project contract value (Silverstone & Sheetz, 2007; Singleton et al, 2006). The bribe need not be in money or cash, and often is not. Any benefit given or received with the intent to corruptly influence the recipient can be a bribe. 'Things of value' that have been given and received as bribes include: expensive gifts, free travel and lavish

entertainment, 'loans' whether or not repaid, use of credit cards, sexual favours, over paying for purchases, cash, fees and commissions, hidden interests in business transactions, among others (Silverstone & Sheetz, 2007; Singleton et al, 2006). Often the payment follow the general sequence outlined above, with the amount and form of payments becoming more significant and incriminating as the fraud schemes progresses. As the corruption continues, the abuse often turns into fraud, such as fictitious invoices, with parties conspiring to split the profits (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Collusive Bidding by Project Contractors: A group of project bidders might secretly agree to submit complementary high bids to allow pre-selected contractors to win project contracts on a rotating basis, or to divide contracts territory, or to take steps to defeat the competitive process and divide work (Silverstone & Sheetz, 2007; Singleton et al, 2006). Collusive bidding, also known as 'bid rigging' will drive up project prices in the affected projects. It is most common in project based firms and organizations with high startup and entry costs and relatively few bidders, such road construction, paving and waste disposal, some form of bid rigging often accompanies kickback schemes in order to insure that the corrupt firm is selected (Silverstone & Sheetz 2007; Singleton et al, 2006). The red flags of collusive bidding include winning bid too high compared to cost estimates, published price lists, similar job industry averages, persistent high prices over time; rotation of winning bidders by job, type of work or geographical area; losing bidders hired as subcontractors; apparent connections between bidders: common addresses, personnel, phone numbers, etc. (Silverstone & Sheetz 2007, and Singleton et al, 2006).

Change Order Abuse: A contractor, inclusion with project official, can submit a low bid to insure winning a contractor, and then increase its price and profits by submitting change orders requests after the contract is awarded (Silverstone & Sheetz, 2007, and Singleton et al, 2006). A dishonest contractor, acting alone or in collusion with contract personnel, can submit unjustified or inflated change order requests to increase profits, or, as the result of corruption, use the change order process to extend a contract that should be re-bid. The major red flags of change order abuse include weak controls and lax procedures regarding review of need for change orders, numerous, unusual or unexplained change orders for a specific contractor approved by same employee, pattern of low bid award followed by change orders that increase the price or scope of the contract, or extend the contract period, vague contract specifications followed by change orders, incomplete or ' preliminary' specifications subject to change based on later engineering studies, etc (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Co-Mingling of Contracts: Dishonest project contractors can submit multiple bills on different contracts or work order performed or expense incurred only once (Silverstone & Sheetz, 2007; Singleton et al, 2006). A contracting official can facilitate the scheme and share the profits by writing similar work orders under different contracts and accepting the multiple billings

(Silverstone & Sheetz, 2007; Singleton et al, 2006). The red flags of co-mingling of contracts include the contractor submits several billings for the same or similar expenses or work under different jobs or contractors, the contractor submits the same or similar documentation to support billings on different contracts, multiple awards for similar work are given to the same contractor, and similar work orders are issued to the same contractor under more than one contract (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Conflict of Interest: Conflict of interest can arise if project personnel have undisclosed interest in a supplier or contractor, accept inappropriate gifts, favours or kickbacks from project vendors, or engage in unapproved employment discussions with current or prospective contractors or suppliers (Silverstone & Sheetz, 2007; Singleton et al, 2006). . Kickbacks can be prosecuted as a conflict of interest, as well as bribery. The major red flags of conflict of interest include unexplained or unusual favoritism of particular contractor or vendor, project contracting or purchasing employees lives beyond means, project employee has discussions about employment with current or prospective vendor, close socialization with and acceptance of inappropriate gifts, travels or entertainment from a project vendor (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Excluding Qualified Bidders: A dishonest project employee, probably in collusion with corrupt project bidder, can use a variety of tactics to exclude other qualified bidders, including arranging narrow or unduly burdensome pre-qualification criteria, establishing unreasonable bid specifications, splitting purchases to avoid competitive project bidding, making unjustified sole awards (Silverstone & Sheetz, 2007; Singleton et al, 2006). The major red flags of excluding qualified project bidders include a significant number of qualified bidders fail to bid, unreasonably narrow contract specifications, allowing an unreasonably short time limit to bid, adopting unreasonable pre-qualification procedures, the failure to adequately publicize requests for bids using only local publications, or failing to publicize the request for bids (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Failure to Meet Contractor Specifications: A project contractor knowingly delivers works, goods or services that do not meet contract specifications may be guilty of fraud if it falsely represents that it has complied with the contract or deliberately conceals its failure to do so (Silverstone & Sheetz, 2007; Singleton et al, 2006). If it has not made fraudulent representations or concealed its acts, the contractor would be liable for breach of contract rather than fraud. The major red flags of failure to meet contract specifications include discrepancies between test and inspection results and contract claims and specifications, failed tests or inspections, low quality, poor performance and high volume of complaints, early failure or high repair rates (Silverstone & Sheetz, 2007; Singleton et al, 2006).

False, Inflated or Duplicate Invoices: Project suppliers or contractors can intentionally submit false (meaning that no services were provided), duplicate or inflated invoices (Silverstone & Sheetz, 2007; Singleton et al, 2006). The scheme can involve a project contractor acting alone or in collusion with an employee of a project based organization who shares in the profits. The red flags of false, inflated or duplicate invoices include weak or un-enforced controls in the receipt of goods and payments of invoices; inadequate, copied or apparently altered supporting documents; invoiced goods or services cannot be located in inventory or accounted for; no receiving report for invoiced goods or services; questionable or no purchase order for invoiced goods or services, invoices prices, amounts, items descriptions or terms exceed or do not match contract terms, purchase orders, receiving records, inventory usage records; discrepancies between invoice and supporting documents(Silverstone & Sheetz, 2007; Singleton et al, 2006).

False Statements and Claims: Project contractors or suppliers can submit false information about their employee credentials and experience, invoice for goods and services that are not delivered, charge for higher quality items than are approved, submit false or defective bonds, or make a variety of other false statements and claims (Silverstone & Sheetz, 2007; Singleton et al, 2006). The red flags of false statements and claims include discrepancies between reported facts and test inspection results; refusal or inability to provide supporting documentations; inadequate or apparently altered supporting documentation; high rate of rejection, returns or failures; complaints from users(Silverstone & Sheetz ,2007; Singleton et al, 2006).

Imprest Fund Abuse: Replenished imprest funds (also known as ‘operating accounts’ or ‘petty cash’) can be embezzled or used improperly by project employees (Silverstone & Sheetz, 2007; Singleton et al, 2006).The employees might submit false or inflated requests for reimbursement of expenses, use the funds for personal or unauthorized expenditures, or ‘double –dip’ by submitting reimbursement both to the fund and accounts payable. The red flags of imprest fund abuse include no oversight or weak controls on disbursements and reimbursements; lack of supporting documentations, altered or copied documentations; endorsement of same or similar amounts to same person from both imprest fund accounts and accounts payable; use of imprest accounts for unauthorized purposes, ‘loans’ or in amounts in excess of those permitted (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Leaking of Bid Information: Project personnel can leak bid information from other bidders, or confidential pre-bid information, to a favored bidder to give it an unfair advantage in the bidding process (Silverstone & Sheetz, 2007; Singleton et al, 2006). Such schemes usually occur as the result of corruption. The major red flags of leaking bid information include poor controls in bidding procedures.eg, failure to enforce deadlines, non-public opening of bids; winning bid just under the next lowest bid; acceptance of late bids; bid due date extended unnecessarily; late bidder is the lowest bidder (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Manipulation of Bids: A project employee, probably as the result of corruption, can manipulate the bidding process in a number of ways to benefit a favoured contractor or supplier (Silverstone & Sheetz, 2007; Singleton et al, 2006). These include leaking information regarding competing bids, accepting late bids, changing bids, re-bidding work and so on. A project contractor may also submit low bid with the understanding the corrupt project official will approve later contract amendments and price increases. The major red flags of manipulation of bids include poor controls and inadequate bidding procedures; winning bid voided for ‘errors’ in contract specifications and the job is re-bid; acceptance of late bids; bids are ‘lost’; a qualified bidder disqualified for questionable reasons(Silverstone & Sheetz, 2007; Singleton et al, 2006).

Fictitious Vendor: In a weakly controlled project environment, a project employee with procurement responsibilities, or in accounts payable, or an outsider, can submit bills from a non-existent vendor (Silverstone & Sheetz, 2007; Singleton et al, 2006). Normally, fictitious vendors claim to provide services or consumables, rather than goods or works that can be verified. Dishonest bidders also submit ‘bids’ from fictitious bidders as part of bid rigging schemes. Phantom vending schemes occur more often than thought in projects, and can be detected relatively easily through automated proactive fraud detection systems (Silverstone & Sheetz, 2007; Singleton et al, 2006). The major red flags of fictitious vendor include weak controls; same employee can order, receive and approve payments for goods and services; paid vendor not on the approved vendor list; vendors not listed in business or telephone directories; invoiced goods or services cannot be located or verified; vendor address is mail drop (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Product Substitution: A project supplier or contractor can substitute products or materials of lesser quality than specified in the contract, or use counterfeit, defective or used parts, in order to increase profits or comply with contract time schedules (Silverstone & Sheetz, 2007; Singleton et al, 2006). The dishonest supplier might give gifts or favours to project inspectors or pay kickbacks to contracting officials to facilitate the scheme, and will submit false documentations to conceal it. The major red flags of production substitution include unusual or generic packaging; discrepancy between product’s description or normal appearance and actual appearance; product identification numbers differ from published or catalogue numbers or numbering system; above average number of test or operation failures, early replacements, or high maintenance and repair costs(Silverstone & Sheetz, 2007; Singleton et al, 2006).

Rigged Specifications: A project employee with procurement responsibilities, probably in collusion with a supplier or contractor, drafts a request for bids or proposals that contain specifications that are either too narrow or too broad(Silverstone & Sheetz, 2007; Singleton et al, 2006).Unduly narrow specifications allow only a favoured contractor to qualify, and unduly broad specifications can be used to qualify an otherwise unqualified contractor to bid, Broad specifications can also be used in connection with later project contract amendments and change

orders to facilitate a corruption scheme (Silverstone & Sheetz, 2007; Singleton et al, 2006). The major red flags of rigged specifications include only one or a few bidders respond to requests for bids; similarity between specifications and winning contractor's product or services; specifications are significantly narrower or broader than similar previous requests to bid; purchase uses brand name in request for bids; high number of competitive or sole source awards to one supplier (Silverstone & Sheetz 2007, and Singleton et al, 2006).

Unjustified Sole Source Awards: Often as the result of corruption, a project official can avoid or defeat competitive selection requirements by making an improper sole source award to a favoured contractor. Such awards can be made directly, citing special circumstances, or by manipulating the project bidding process to avoid the competitive bidding limit (Silverstone & Sheetz 2007, and Singleton et al, 2006). If corruptly motivated, such awards often result in higher prices, lower quality or other disadvantages to the project contracting organization. The major red flags of unjustified sole source awards include sole source award above or just below competitive bidding limits; previously competitive procurements become non-competitive; no justifications or documentations for non-competitive awards; split purchases to avoid competitive bidding limits; award made below the competitive bid limits that are followed by change orders that exceed such limits (Silverstone & Sheetz 2007, and Singleton et al, 2006).

Split Purchases: A single project procurement can be split into two or more purchase orders or contracts, each below upper level review or competitive bidding thresholds, to avoid review or competitive selection (Silverstone & Sheetz, 2007; Singleton et al, 2006). Repetition of this scheme, favouring the same parties, can be a strong indicator of corruption. The major red flags of split purchases include two or more similar procurements from the same supplier in amounts just under competitive bidding or upper level review limits; unjustified separation of purchases e.g. separate contracts for labour and materials, each of which is below competitive bidding limits, but when combined is over such limits; sequential purchase orders or invoices under upper level review or competitive bidding limits; contracts under the competitive bid limit followed by change orders that increase amounts of contract (Silverstone & Sheetz, 2007; Singleton et al, 2006).

Conclusion

This paper makes an attempt at conceptualizing project fraud, and explores the determinants of project fraud and the various fraud schemes that are prevalent in projects or project based organizations. While there is strong evidence of fraud in projects, few attempts have been made to conduct both theoretical and empirical studies on the phenomenon of project fraud; in spite of the strong evidence that projects have become a critical mechanism for delivering services (Abuya, 2016), and for conducting business in both the private and public sector organizations. Research on cost/ time overruns in projects and project based organizations must focus on

understanding the contribution of project fraud to cost and time overruns in projects. We strongly recommend that both theoretical and empirical studies should be conducted on project fraud, not just because it is a critical aspect of project risk, but also because of the critical role that projects are assuming in the 21st century organizations. Understanding project fraud, its correlates and determinants will provide avenues for designing and implementing effective anti-fraud projects. More so, studies should focus on how to address fraud in projects and project based organizations in both developed and developing countries.

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About the Author



Isaac Odhiambo Abuya

Homa Bay, Kenya



Isaac Odhiambo Abuya has over 10 years' experience in designing, planning and implementing high impact development projects in Kenya. Before joining Kenya's county government of Homa Bay in 2013 as the county's Chief of Staff responsible for coordinating the executive office of the Governor and the county government's development policies, Isaac served as World Vision Kenya's Project Director, and was responsible for designing and implementation of a high impact social determinants of health project for vulnerable communities, families and children in Kenya. Isaac also coordinated the first multi-county USAID/ PEPFAR HIV and AIDS prevention and care project that targeted over 1 million youth in Kenya and Tanzania with behavioral change and care interventions.

Isaac provided high level project leadership in the roll out of voluntary medical male circumcision interventions in non-circumcising communities in Kenya, and served as one of the principal consultants to USAID's effort in promoting voluntary medical male circumcision programming in the Royal Kingdom of Swaziland. He has provided technical support to a number of county governments and non-governmental organizations in Kenya on performance based management and contracting and currently serves as the national chairman of the Performance Management Association of Kenya.

Isaac Abuya holds a Bachelor of Education degree from Egerton University, Master of Arts in Counselling Psychology from Kenyatta University, Master of Arts degree in Project Planning and Management from the University of Nairobi, and is waiting to graduate with a PhD in Project Planning and Management from the University of Nairobi, with a specialization in Project Design, Planning and Implementation. He is pursuing a second PhD in Public Administration and Public Policy at Kisii University.

Mr. Abuya can be contacted at: isaacabuya@yahoo.com