

1. Enofe, A. O., Omagbon, P., & Ehigiator, F. I. (2015). Forensic audit and corporate fraud. *International Journal of Economics and Business Management*, 1(7), 1-10.

Enofe et al., (2015) explore the role of forensic audit in detecting and preventing corporate fraud. A forensic audit is crucial in detecting fraudulent organizational activities using specialized accounting techniques and investigative procedures. The importance of corporate governance mechanisms such as establishing adequate internal controls, codes of ethics, and audit committees in preventing fraud. Various types of corporate fraud are discussed, including financial statement fraud, misappropriation of assets, and bribery and corruption. It concludes by highlighting the need for organizations to prioritize the prevention and detection of fraud and to invest in full forensic audit practices to safeguard their financial interests and reputation.

2. Onodi, B. E., Okafor, T. G., & Onyali, C. I. (2015). The impact of forensic investigative methods on corporate fraud deterrence in banks in Nigeria. *European Journal of Accounting, Auditing and Finance*, 3(4), 69-85.

Onodi et al., (2015) conducted a study on the impact of forensic investigative methods in deterring corporate fraud within banks in Nigeria. Forensic investigative methods, such as data mining, internal audits, and risk assessments, are critical to detecting and preventing fraudulent activities. The significance of corporate governance mechanisms, including strong leadership, codes of conduct, and adequate internal controls, deter fraud. Nigeria's legal and regulatory framework and the challenges banks face in implementing effective fraud deterrence measures. The use of forensic investigative methods can substantially reduce the incidence of corporate fraud in banks. Banks must proactively approach fraud detection and prevention by investing in resilient forensic investigative methods and corporate governance.

3. Eyisi, A. S., & Ezuwore, C. N. (2014). The impact of forensic auditors in corporate governance. *Research Journal of finance and accounting*, 5(8), 31-39.

Eyisi et al., (2014) explore the impact of forensic auditors on corporate governance. Organizations have been seeking the services of forensic auditors in recent times owing to the rise in financial crimes and corporate fraud. The characteristics of forensic audits include their primary focus on preventing and identifying financial fraud, their utilization of specialized techniques, and their potential contribution toward enhancing corporate accountability. The role of forensic auditors in promoting effective corporate governance cannot be overstated, as they play a crucial role in mitigating financial risks, enhancing transparency, and ensuring the integrity of financial reporting. Companies adopt a proactive approach toward engaging forensic auditors as part of their corporate governance framework.