Table 7

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.847[a]	.718	.030	.703	.118	1.339	4	40	.272

a. Predictors: (Constant), MP, BP, FP, EP

4.1.8 Collinearity Statistics

According to (Hair JF, 2006), high levels of collinearity increase the probability that a good predictor of the outcome will be found insignificant and rejected from the model. To this effect, a collinearity analysis was conducted to evaluate the variables by observing the Variance Inflation Factor (VIF) as well as the tolerance level. The maximum acceptable VIF value suggested by Hair et al. was **5.0** and a tolerance level not less than **0.10** becomes a concern (Table 6).

Therefore based on the information in the table below, the Variance Inflation Factor (VIF) for all the variables were less than 5.0, (2.257, 1.328, 2.625, 2.186) while the Tolerance level ranges from .381, .443, .457, and .753 respectively according to the table. This result demonstrates that multicollinearity was not a problem for this research as vividly shown in the table below.

Table 8 Regression Coefficients

Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics

		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	.729	1.236		.589	.000		
	FP	.565	.381	.317	1.486	.001	.443	2.257
1	BP	.474	.340	.228	1.392	.000	.753	1.328
	EP	.325	.388	.193	.838	.000	.381	2.625
	MP	.212	.348	.128	.609	.000	.457	2.186

a. Dependent Variable: corruption mitigation

4.1.9 Regression Coefficients

From the table below, fraud prevention (FP1) regression coefficient value of 0.565 and significant at .001 means that the (FP1) have a positive impact on the dependent variable of Corruption Mitigation (CM). This means that any unit increase in Fraud Prevention will lead to a 72% increase in Corruption Mitigation (CM). Additionally, the analysis also indicates that Bribery Prevention (BP) (β=.474, p= 000) has a positive significant effect on Corruption Mitigation. A unit increase in Bribery Prevention (BP) will also lead to 47.4% increase in Corruption Mitigation (CM). The same pattern exists for Embezzlement Prevention (EP) (β=.325, p=000). Finally Mismanagement Prevention (MP) (β=.212, p=000) indicates that any unit increase in Mismanagement Prevention will cause a 21.1% increase in Corruption Mitigation (CM) respectively.

4.2.0 Hypothesis Testing

Table 9 Hypothesis

HYPOTHESIS	MODEL COEFFICIENT	ACCEPT/REJECT

	(β)	
H1: Fraud prevention will significantly ensure effective mitigation of corruption through the application of forensic accounting practices	.565	**ACCEPT**
H2: Bribery prevention of public fund will significantly ensure effective mitigation of corruption through the application of forensic accounting practices	.474	**ACCEPT**
H3: Embezzlement of public fund prevention will significantly ensure effective mitigation of corruption through the application of forensic accounting practices.	.325	**ACCEPT**
H4: Mismanagement of public fund prevention will significantly ensure effective mitigation of corruption through the application of forensic accounting practices.	.212	**ACCEPT**

A multiple regression analysis was conducted to further test the four hypotheses identified for this study (Tables 8). The study shows a significance acceptance of all the four hypotheses because the model coefficient tested is below 5.0.

The study shows that by reducing corruption prevention through forensics accounting by 1 unit will subsequently increase fraud prevention by 0.565 with the other independent variables being constant. An increase in corruption prevention through forensics accounting by 1 unit will increase bribery prevention by 0.474, with the other independent variables remaining constant. In

addition, increasing corruption prevention through forensics accounting by 1 more unit will increase embezzlement prevention by 0.325 while the rest of the independent variables remain unchanged. Finally, increase in corruption prevention through forensic accounting means by 1 unit will significantly lead to an increase in mismanagement prevention by 0.212, while the remaining independent variables remain constant. Moreover, the result also indicates that fraud prevention has a higher influence on corruption prevention through forensics accounting with a standardized coefficient β value of 0.565.This is followed by bribery prevention with standardized coefficient β value of 0.474, followed by embezzlement prevention with standardized coefficient β value of 0.325, and finally mismanagement prevention with a standardized coefficient β value of 0.212.

5.0 SUMMARY AND CONCLUSION

The purpose of empirical study is to investigate how forensic accounting practice could mitigate public sector corruption through fraud, bribery, embezzlement, and mismanagement prevention. Four hypotheses were identified and a Pearson's Correlation Analysis was conducted to test the hypothesis statements. The result revealed that fraud prevention, bribery prevention, embezzlement prevention, and mismanagement prevention all shows positive significant influence on public sector financial corruption mitigation respectively.

In addition, the study also conducts a regression analysis and the results revealed that fraud prevention, bribery prevention, embezzlement prevention, and mismanagement prevention with coefficient β scores of 0.565, 0.474, 0.325 and 0.212 respectively have positive influence on the mitigation on public sector financial corruption particularly The Gambia Revenue Authority. This explains that public sector financial stakeholders should give a great value of consideration to fraud, bribery, embezzlement, and mismanagement prevention in the efforts of public sector financial corruption mitigation in the Gambia Revenue Authority.

Furthermore, a collinearity analysis was also conducted to evaluate the variables and the result shows that the Variance Inflation Factor (VIF) for all the variables were less than 5.0, while the Tolerance level ranges from 0.443, 0.753, 0.381 and 0.457 respectively, indicating that multicollinearity was not a problem for this research. This is further vindicated by the coefficient (R2) value of 0.718, which means that fraud prevention, bribery prevention, embezzlement prevention, and mismanagement prevention explains (71.8%) of total public sector financial corruption mitigation in Gambia Revenue Authority, thus leaving only (28.2%) of the model unexplained by the variables.

This empirical result is comparatively in uniform with the previous literatures such as (Olukowade 2015, Ofiafoh 2013, Olajide, D. S. 2014, Oluwatoyin et al. 2014, Ozili, P. K. 20015 & 2018, , Shah, M.K., 2018, Madumere et al. 2013).

5.1 Recommendations

1. Professional bodies in the Gambia like The Gambia Accountant Association should encourage the formalization and specialization in the field of forensic accounting.

2.Government should develop more interest in forensic accounting the public sector for monitoring and investigating suspected culprits in fraud, bribery, embezzlement, mismanagement preventions as previously cited.

3.Government and its regulatory authorities should ensure the provision of standards and guidelines to regulate forensic accounting activities in the public institutions to embrace integrity, objectivity, fairness and accountability in their day-to-day activities. This will help public sector financial stakeholders (Gambia Revenue Authority) to adapt forensic accounting as financial strategy towards curbing economic and financial crimes in the Gambia.

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