The objective of this study is to determine the impact of the implementation of Treasury Single Account (TSA) on revenue management and fraud prevention in the public sector of Osun State

The study employed survey research design. The population of this study comprised Sixty Eight (68) revenue generating Ministries, Departments and Agencies in Osun state. Primary data were sourced through questionnaire administration to 250 respondents who were purposively sampled for the study from the top 10 revenue generating MDAs in the Osun state public sector. The data collected were presented in tables using frequency counts and percentages and analyzed using weighted mean, standard deviation, correlation and regression analysis. The variables utilized in this study are internal control system, revenue control system, financial control system and expenditure control system. The hypotheses were tested using regression analysis.

The result of the study shows that internal control system, revenue control system and expenditure control system have positive and significant relationships with the revenue management in public sector with P-estimations of 0.005, 0.092, 0.000 with co-efficient of *0.30, 0.17 and 0.44*  while Financial Control has an insignificant effect on revenue management in public sector with a p-estimation of 0.238 and coefficient of -0.16. The result of this study also shows that internal control system, revenue control system and expenditure control system have positive significant relationship with fraud prevention in public sector of Osun State with P-estimations of 0.009, 0.000, 0.000 with co-efficients of 0.25, 0.41 and 0.39 while financial control has an insignificant effect on fraud prevention in public sector with a p-estimations of 0.227 and co efficient of -0.15. And also implementation of TSA has strong positive and significant effect on the management and control of expenditure in the public sector of Osun State

The study concluded from its findings that the implementation of Treasury Single Account can improve Revenue Management and prevent fraud in the public sector and of such that internal control system, revenue control system, financial control system and expenditure control system significantly impact revenue management and fraud prevention the public sector of Osun State.