

Forensic accounting practices and fraud reduction in the public sector in Nigeria

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Abstract

This study examined the relationship between forensic accounting practices and fraud reduction in the public sector in Nigeria over the period of 2006 to 2025, with emphasis on Forensic Investigation Service (FIS) and Expert Witnessing (EW) as dimensions of forensic accounting practices, while Fraud Management Integrity (FMI) was adopted as the measure of fraud reduction. The study was anchored on the Fraud Triangle Theory and adopted an ex-post facto research design. Secondary annual time series data were obtained from the Central Bank of Nigeria (CBN) Statistical Bulletin, National Bureau of Statistics (NBS), Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Knoema database, and other relevant government publications. The data were analyzed using descriptive statistics and the Autoregressive Distributed Lag (ARDL) technique. The Augmented Dickey-Fuller (ADF) unit root test established that the variables were integrated at mixed orders, $I(0)$ and $I(1)$, thereby justifying the adoption of the ARDL approach. The Bounds Cointegration Test confirmed the existence of a long-run equilibrium relationship among the variables, while the Error Correction Model (ECM) revealed a stable speed of adjustment towards long-run equilibrium following short-run disturbances. The ARDL estimation results showed that Forensic Investigation Service has a positive and statistically significant relationship with Fraud Management Integrity. Similarly, Expert Witnessing was found to exert a positive and statistically significant influence on Fraud Management Integrity in the public sector in Nigeria. The study concludes that effective implementation of forensic accounting practices significantly enhances fraud management integrity and contributes to fraud reduction in the Nigerian public sector. The study therefore recommends that government should strengthen forensic investigation units across public institutions, institutionalize the engagement of forensic accounting experts in financial crime litigation, and provide continuous investment in forensic accounting capacity and technology to improve transparency, accountability, and effective fraud management.

Keywords: Fraud; Institutions; Government; Investment; Forensic Accounting

1. Introduction

Fraud reduction has become one of the most significant public financial management priorities across both developed and developing economies due to the adverse effects of fraud on economic growth, institutional performance, and public confidence in government. Fraud undermines transparency, accountability, and the efficient allocation of public resources, thereby weakening the capacity of governments to deliver essential public services (Kaur et al., 2023). In the public sector, fraud manifests in various forms, including embezzlement of public funds, procurement irregularities, payroll fraud, contract inflation, bribery, corruption, and financial misappropriation. These practices reduce government revenue, increase fiscal deficits, distort budget implementation, and erode citizens' trust in public institutions. Consequently, improving fraud management integrity has become an indispensable strategy for reducing financial crimes and promoting good governance. According to the Association of Certified Fraud Examiners (ACFE, 2024), occupational fraud continues to impose enormous financial losses on organizations worldwide, with public sector entities remaining among the most vulnerable to asset misappropriation, corruption, and financial statement

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fraud. The report further emphasizes that strengthening fraud detection mechanisms, internal control systems, and forensic investigation capabilities significantly enhances institutional resilience against fraudulent activities (Daraojimba et al., 2023).

Globally, governments have intensified efforts to improve fraud management systems through the adoption of sophisticated financial monitoring mechanisms, digital governance, forensic accounting techniques, and stronger regulatory frameworks. International organizations such as the World Bank and the International Monetary Fund have consistently emphasized that transparent public financial management is fundamental to sustainable economic development and institutional effectiveness (World Bank, 2023). Despite these efforts, financial crimes have continued to evolve in complexity as technological advancement, digital financial systems, and increasingly sophisticated fraudulent schemes challenge conventional auditing and financial oversight mechanisms. Traditional auditing procedures primarily focus on expressing opinions on financial statements and assessing compliance with accounting standards (Capraş & Achim, 2023). However, they are generally not designed to investigate complex fraud schemes or generate legally admissible evidence required for criminal prosecution. This limitation has created a growing demand for forensic accounting practices capable of detecting, investigating, documenting, and prosecuting sophisticated financial crimes (Daraojimba et al., 2023).

In Nigeria, fraud within the public sector has remained a persistent challenge despite numerous anti-corruption reforms, institutional restructuring, and legislative interventions. Public resources continue to be lost through procurement fraud, diversion of budgetary allocations, ghost worker syndicates, revenue leakages, contract inflation, and misappropriation of government funds. Reports issued by oversight institutions, including the Office of the Auditor-General for the Federation, have consistently identified significant financial irregularities in Ministries, Departments, and Agencies (MDAs). Similarly, the Economic and Financial Crimes Commission (EFCC) has continued to prosecute numerous public officials for financial crimes involving billions of naira, reflecting the magnitude of fraud confronting the Nigerian public sector (EFCC, 2024). These realities suggest that although regulatory institutions exist, weaknesses in fraud detection, investigation, prosecution, and enforcement continue to undermine effective fraud management.

The persistence of financial misconduct in Nigeria's public sector has significant implications for national development. Resources that should ordinarily finance infrastructure, healthcare, education, and social welfare programmes are frequently diverted through fraudulent practices, thereby limiting government capacity to improve citizens' welfare (Afriyie et al., 2023). The National Bureau of Statistics (2023) reported that governance challenges, including corruption and financial leakages, continue to constrain efficient public expenditure and economic performance. These developments have heightened the need for more proactive and investigative approaches capable of identifying financial irregularities before they become systemic institutional problems. Consequently, forensic accounting has emerged as one of the most effective professional approaches to combating fraud within both public and private sector organizations (Capraş & Achim, 2023).

Forensic accounting represents the integration of accounting, auditing, investigative techniques, financial analysis, legal procedures, and litigation support for the purpose of investigating financial crimes and resolving disputes. Unlike conventional auditing, forensic accounting extends beyond the verification of accounting records by identifying fraudulent transactions, tracing financial assets, reconstructing complex financial events, gathering admissible evidence, and providing expert testimony before judicial authorities (Ogunode & Dada, 2022). The increasing sophistication of financial crimes has therefore elevated forensic accounting from a specialized professional service to an essential component of modern public financial management. As noted by Crumbley, Heitger, and Smith (2022), forensic accounting combines investigative expertise with accounting knowledge to uncover financial misconduct and support legal proceedings involving economic crimes.

Among the principal dimensions of forensic accounting practices are Forensic Investigation Service (FIS) and Expert Witnessing (EW). Forensic Investigation Service involves the systematic examination of financial records, electronic transactions, accounting documents, procurement activities, and other financial evidence with the objective of identifying fraudulent activities and establishing the facts surrounding financial misconduct. The investigative process includes evidence gathering, forensic analysis, interviews, digital examination, asset tracing, and preparation of comprehensive investigative reports for law enforcement agencies and judicial institutions. Effective forensic investigations improve fraud detection, increase the probability of successful prosecution, and serve as deterrents to potential offenders by increasing the perceived risk of detection (Kaur et al., 2023).

Expert Witnessing constitutes another critical dimension of forensic accounting practice. Following the completion of forensic investigations, forensic accountants frequently serve as expert witnesses by presenting professional opinions and interpreting complex accounting evidence before courts, tribunals, arbitration panels, and investigative

commissions (Ogunode & Dada, 2022). Their technical expertise assists judges, prosecutors, investigators, and legal practitioners in understanding intricate financial transactions and determining the existence of fraudulent activities. The credibility and objectivity of expert witnesses strengthen judicial outcomes by ensuring that financial evidence is accurately interpreted and effectively communicated during litigation. Consequently, expert witnessing enhances accountability by increasing the likelihood of successful prosecution and recovery of misappropriated public resources (Afriyie et al., 2023).

The relationship between forensic accounting practices and fraud management integrity has attracted increasing scholarly attention in recent years. Empirical studies generally suggest that organizations implementing robust forensic accounting mechanisms experience higher fraud detection rates, improved financial accountability, stronger internal control systems, and greater public confidence in governance structures. However, much of the existing literature has concentrated on private sector organizations, financial institutions, or broader measures of fraud prevention, while relatively fewer studies have specifically examined how forensic investigation services and expert witnessing jointly influence fraud management integrity within Nigeria's public sector. Furthermore, differences in institutional environments, legal frameworks, governance structures, and measurement approaches have produced inconsistent empirical findings, thereby creating the need for further investigation.

1.1. Statement of the Problem

Fraud has remained one of the most persistent impediments to effective public sector governance in Nigeria despite decades of institutional reforms, anti-corruption campaigns, and the establishment of specialized regulatory and enforcement agencies. Since the return to democratic governance in 1999, successive administrations have introduced various measures aimed at strengthening transparency, accountability, and prudent financial management. These measures include the enactment of the Economic and Financial Crimes Commission (Establishment) Act, the Independent Corrupt Practices and Other Related Offences Commission Act, the Public Procurement Act, the Fiscal Responsibility Act, the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Government Integrated Financial Management Information System (GIFMIS). Although these reforms have improved aspects of public financial administration, fraud, financial misappropriation, procurement irregularities, payroll manipulation, contract inflation, and diversion of public funds continue to characterize many public sector institutions. Reports from international and domestic institutions consistently indicate that governance weaknesses and deficiencies in accountability continue to undermine efficient public resource management in Nigeria (World Bank, 2024; International Monetary Fund [IMF], 2024).

Historically, fraud management in Nigeria's public sector has relied heavily on conventional auditing, internal control systems, financial regulations, and periodic external audits (Kaur et al., 2023). While these mechanisms are valuable for promoting compliance with established accounting standards, they are often inadequate for detecting sophisticated financial crimes involving digital transactions, complex procurement arrangements, collusion, and concealment of financial evidence. Conventional audits primarily focus on verifying the fairness of financial statements rather than investigating the intent, methodology, and perpetrators of fraud. Consequently, many fraudulent activities remain undetected until substantial financial losses have already occurred (Afriyie et al., 2023). This persistent limitation has increased the demand for forensic accounting practices capable of uncovering hidden financial irregularities, tracing illicit financial flows, gathering admissible evidence, and supporting successful prosecution of financial crimes. The Association of Certified Fraud Examiners (ACFE, 2024) maintains that organizations with effective fraud investigation and anti-fraud mechanisms detect fraud more quickly and experience significantly lower financial losses than those without such mechanisms.

Despite the increasing recognition of forensic accounting as an effective anti-fraud mechanism, fraudulent practices remain prevalent across Nigeria's public sector. The continued exposure of cases involving embezzlement, procurement fraud, payroll fraud, abuse of office, and diversion of public funds suggests that existing fraud management systems have not sufficiently deterred financial misconduct. The persistence of these problems raises concerns regarding the adequacy of forensic investigation services and the utilization of expert witnessing in strengthening fraud management integrity. Furthermore, institutional constraints, including inadequate forensic capacity, delays in investigation and prosecution, insufficient technical expertise, and weak inter-agency collaboration, continue to reduce the effectiveness of anti-corruption initiatives in the country (IMF, 2024).

From the empirical literature, considerable attention has been devoted to examining the influence of forensic accounting on fraud detection, fraud prevention, financial reporting quality, and organizational performance. However, the findings remain inconclusive. While several studies reported that forensic accounting significantly enhances fraud detection and financial accountability, others found that its effectiveness is constrained by institutional weaknesses,

poor implementation, inadequate legal support, and limited professional capacity. In addition, most existing studies have concentrated on private sector organizations, deposit money banks, manufacturing firms, or selected government agencies, with relatively limited empirical attention devoted to the specific dimensions of Forensic Investigation Service and Expert Witnessing in relation to Fraud Management Integrity within Nigeria's public sector. This creates an empirical gap regarding the extent to which these dimensions of forensic accounting contribute to sustained fraud reduction in public institutions.

The study is further underpinned by theoretical debates surrounding fraud control. The Fraud Triangle Theory developed by Donald Cressey posits that fraud occurs when pressure, opportunity, and rationalization coexist. Although the theory provides a useful explanation for the occurrence of fraudulent behaviour, it has been criticized for placing greater emphasis on the behavioural motivations of fraud perpetrators while paying relatively less attention to institutional mechanisms capable of detecting, investigating, and prosecuting fraud after its occurrence. Similarly, the Fraud Diamond Theory extends the Fraud Triangle by introducing capability as an additional determinant of fraud, yet it also focuses primarily on explaining why fraud occurs rather than evaluating the effectiveness of forensic accounting practices in strengthening fraud management systems. These theoretical contentions suggest that while existing fraud theories explain the causes of fraudulent behaviour, they provide limited empirical evidence regarding how forensic investigation services and expert witnessing influence fraud management integrity within public sector organizations.

Given the persistence of fraud in Nigeria's public sector, the limitations of conventional auditing, the inconsistencies in previous empirical findings, and the existing theoretical and empirical gaps in the literature, there remains a need for further investigation into the relationship between forensic accounting practices and fraud reduction. Specifically, there is insufficient empirical evidence on how Forensic Investigation Service (FIS) and Expert Witnessing (EW) influence Fraud Management Integrity (FMI) in Nigeria's public sector. It is against this background that this study seeks to examine the relationship between forensic accounting practices and fraud reduction in the public sector in Nigeria.

2. Literature Review

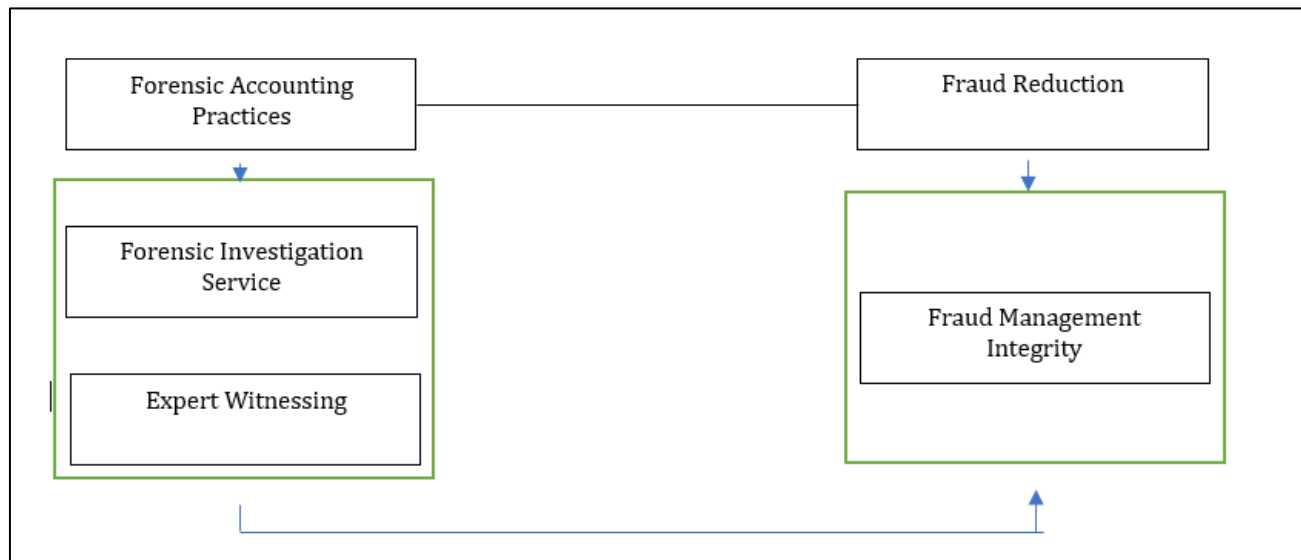


Figure 1 Conceptual Framework of the Study

2.1. Forensic Accounting Practices

Forensic accounting has emerged as a specialized area of accounting that integrates accounting knowledge, auditing techniques, investigative procedures, and legal expertise to identify, examine, and prevent financial misconduct (Afriyie et al., 2023). Unlike conventional accounting and auditing practices that mainly focus on financial reporting accuracy and compliance, forensic accounting is concerned with uncovering financial irregularities, gathering admissible evidence, and supporting legal processes associated with fraud and corruption cases (Dada, 2020). It provides organizations with proactive and reactive mechanisms for detecting fraudulent activities and strengthening internal governance structures.

The increasing complexity of financial crimes, particularly in the public sector, has contributed to the growing relevance of forensic accounting globally. Public institutions often manage large volumes of financial resources and are vulnerable to corruption, procurement fraud, embezzlement, and misappropriation of funds (Kaur et al., 2023). According to Okoye and Gbegi (2021), forensic accounting provides an investigative framework capable of identifying unusual financial patterns, tracing illicit transactions, and establishing accountability among public officials.

In Nigeria, forensic accounting has gained attention due to persistent concerns regarding public sector corruption and weak financial control systems. The adoption of forensic accounting practices has been identified as an important strategy for improving transparency, accountability, and fraud prevention in government institutions (Adeniyi & Mieseigha, 2022). The effectiveness of forensic accounting largely depends on specialized practices such as forensic investigation services and expert witnessing, which form the major dimensions of this study.

2.1.1. *Fraud Reduction*

Fraud reduction refers to the deliberate efforts made by organizations and institutions to minimize the occurrence, impact, and recurrence of fraudulent activities through preventive, detective, and corrective measures. Fraud reduction involves establishing effective internal controls, strengthening governance mechanisms, improving monitoring systems, and implementing accountability procedures (Dada et al., 2013).

In the public sector, fraud reduction is particularly important because fraudulent practices reduce government effectiveness, weaken citizens' trust, and negatively affect economic development. According to the World Bank (2023), corruption and fraud significantly limit the ability of governments to deliver public services effectively and achieve sustainable development objectives. Fraud reduction is not limited to discovering fraud after occurrence; rather, it emphasizes creating systems that discourage fraudulent behaviour and promote ethical conduct. Strong anti-fraud frameworks require effective leadership commitment, transparency, risk assessment, employee awareness, and independent investigation mechanisms (ACFE, 2024). In this study, fraud reduction is measured through Fraud Management Integrity (FMI), which reflects the extent to which public sector institutions maintain ethical standards, enforce accountability, and implement effective mechanisms for controlling fraudulent activities. Fraud management integrity involves several elements, including ethical leadership, effective internal controls, fraud risk assessment, whistle-blowing mechanisms, transparent investigation processes, and enforcement of sanctions against fraudulent behaviour. According to the Institute of Internal Auditors (IIA, 2020), organizations with strong integrity frameworks are better positioned to prevent fraud because they create environments where unethical practices are discouraged.

2.2. **Theoretical Framework**

2.2.1. *Fraud Triangle Theory*

The Fraud Triangle Theory was developed by Donald R. Cressey in 1953 following his extensive study of convicted embezzlers. Cressey's work, published in his book *Other People's Money: A Study in the Social Psychology of Embezzlement*, sought to understand why individuals who were considered trustworthy could engage in fraudulent behaviour. Cressey argued that fraud does not occur randomly but emerges when three conditions exist simultaneously: perceived pressure, perceived opportunity, and rationalization (Cressey, 1953). The theory has become one of the most influential frameworks used in explaining occupational fraud and has provided the foundation for modern fraud examination and forensic accounting practices (Albrecht, Albrecht, Albrecht, & Zimbelman, 2019).

According to Cressey (1953), the first element of the fraud triangle is perceived pressure, which represents the motivation or incentive that drives an individual to commit fraud. Pressure may arise from financial difficulties, personal obligations, unrealistic performance expectations, political demands, or organizational pressures. In the public sector, government officials, administrators, and employees may experience various forms of pressure, including pressure to maintain a certain lifestyle, meet political expectations, or conceal financial irregularities. These pressures may encourage individuals to misuse public resources when they perceive fraudulent activities as a solution to their problems (Dorminey, Fleming, Kranacher, & Riley, 2012).

The second element, perceived opportunity, refers to the existence of circumstances that allow fraud to be committed without immediate detection. Cressey (1953) emphasized that individuals must perceive that they can violate trust without being caught. Weak internal controls, inadequate monitoring mechanisms, poor accountability systems, ineffective auditing processes, and lack of transparency create opportunities for fraudulent practices within public organizations. Public sector institutions in developing economies, including Nigeria, often face challenges such as weak institutional controls, limited enforcement capacity, and bureaucratic inefficiencies, which can provide opportunities for financial misconduct (Okoye & Gbegi, 2013).

The third element, rationalization, refers to the justification individuals create in their minds to make fraudulent behaviour appear acceptable. Fraud perpetrators often convince themselves that their actions are justified because they believe they are underpaid, entitled to the resources, temporarily borrowing funds, or correcting an unfair situation (Cressey, 1953). This psychological process allows individuals to maintain a perception of themselves as honest while engaging in dishonest activities. Understanding rationalization is important in fraud prevention because reducing fraud requires not only stronger controls but also ethical awareness and integrity-based organizational cultures (Wolfe & Hermanson, 2004).

The Fraud Triangle Theory is relevant to this study because forensic accounting practices are designed to address the conditions that facilitate fraudulent activities. Forensic Investigation Service (FIS) relates directly to the identification and examination of fraudulent transactions, irregularities, and misconduct. Through investigative procedures, forensic accountants analyze financial records, trace suspicious transactions, gather evidence, and identify weaknesses that create opportunities for fraud (Singleton & Singleton, 2010). Effective forensic investigation reduces the likelihood that fraudulent acts will remain undetected and strengthens accountability within public institutions.

Similarly, Expert Witnessing (EW) is connected to the Fraud Triangle Theory because forensic accountants often present investigative findings before courts, tribunals, and regulatory bodies. Expert testimony helps establish facts, explain complex financial transactions, and support legal decisions relating to fraud cases. By increasing the likelihood of detection and punishment, expert witnessing reduces the perceived opportunity component of fraud because potential offenders become aware that fraudulent activities can be exposed and successfully prosecuted (Kranacher, Riley, & Wells, 2011).

The theory assumes that fraud is not simply the result of individual dishonesty but develops from the interaction between personal motivations and organizational conditions. It assumes that individuals who commit fraud usually perceive some form of pressure, identify an opportunity to commit wrongdoing, and create a justification for their actions (Cressey, 1953). Another assumption of the theory is that strengthening organizational controls and increasing the possibility of detection can discourage fraudulent behaviour by reducing opportunities for misconduct (Albrecht et al., 2019).

However, the Fraud Triangle Theory has some limitations. One major criticism is that it focuses mainly on individual motivation and does not sufficiently consider broader institutional, cultural, and environmental factors influencing fraud (Dorminey et al., 2012). The theory also assumes that fraud perpetrators consciously rationalize their actions, but some fraudulent activities may occur because of greed, arrogance, social influence, or organizational culture without an obvious rationalization process (Vousinas, 2019). Additionally, the theory may not fully explain complex public sector fraud involving multiple actors, political networks, and institutional failures. Despite these limitations, the theory remains useful for explaining the conditions under which forensic accounting practices can contribute to fraud reduction.

2.2.2. Agency Theory

Agency Theory was developed by Michael C. Jensen and William H. Meckling in 1976 through their seminal work titled "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." The theory explains relationships where one party, known as the principal, delegates responsibilities to another party, known as the agent, to perform services on their behalf (Jensen & Meckling, 1976). The central concern of agency theory is the possibility that agents may pursue their personal interests rather than the interests of principals, especially when there is information asymmetry and inadequate monitoring mechanisms (Eisenhardt, 1989).

In the context of the public sector, agency theory explains the relationship between citizens and government officials. Citizens, as the ultimate owners of public resources, delegate authority to elected representatives, public administrators, and government employees to manage public funds and deliver services. However, because public officials possess greater information about government operations than citizens, information asymmetry arises. This creates opportunities for misuse of resources, corruption, financial manipulation, and fraudulent practices (Brennan & Solomon, 2008).

A major assumption of agency theory is that individuals are rational actors who seek to maximize their own interests. Jensen and Meckling (1976) argue that agents may engage in opportunistic behaviour when their interests differ from those of principals. In public sector organizations, officials may prioritize personal benefits over public welfare, leading to financial misconduct and ineffective resource utilization. Another assumption is that monitoring and control mechanisms can reduce agency problems by aligning the interests of agents with those of principals (Eisenhardt, 1989).

The theory also introduces the concept of agency costs, which are costs incurred to monitor agents, enforce accountability, and reduce opportunistic behaviour. In public institutions, forensic accounting practices represent an important accountability mechanism that helps reduce agency costs by improving transparency, detecting financial irregularities, and providing independent evaluations of financial activities (Brennan & Kirwan, 2015).

The relevance of Agency Theory to this study is evident in the relationship between forensic accounting practices and fraud management integrity. Public sector fraud often occurs because those entrusted with managing public resources exploit information advantages and weak oversight systems. Forensic Investigation Service (FIS) helps address agency problems by independently examining financial activities, identifying misconduct, and providing evidence of improper resource management. Through detailed investigation and financial analysis, forensic accountants reduce information asymmetry between public officials and stakeholders.

Furthermore, Expert Witnessing (EW) supports agency accountability by providing professional interpretation of forensic findings to courts and regulatory institutions. Expert witnesses help ensure that fraudulent acts are properly understood and legally addressed, thereby strengthening accountability structures within public organizations. By improving transparency and enforcement, expert witnessing contributes to higher levels of fraud management integrity.

Despite its usefulness, Agency Theory has limitations. One criticism is that it presents individuals as primarily self-interested and economically motivated, while overlooking ethical considerations, professional values, and social responsibilities that may influence behaviour (Donaldson & Davis, 1991). The theory also assumes that monitoring mechanisms can effectively control agents, but excessive monitoring may increase administrative costs and reduce organizational flexibility. Furthermore, public sector relationships are more complex than private sector principal-agent relationships because public officials are accountable to multiple stakeholders, including citizens, political authorities, regulatory agencies, and communities (Bovens, 2007). Nevertheless, Agency Theory remains relevant for explaining why forensic accounting practices are necessary in strengthening accountability and reducing fraudulent behaviour.

2.3. Empirical Review

Ogah (2026) examined the effect of forensic accounting services on fraud management among listed banks in Nigeria. The study specifically investigated how fraud investigation services and litigation support influence fraud management. A descriptive survey research design was adopted, involving staff from forensic accounting and internal control departments of selected listed banks. Data were collected through structured questionnaires and analyzed using Analysis of Variance (ANOVA). The independent variables were fraud investigation and litigation support services, while the dependent variable was fraud management. The findings revealed that both fraud investigation and litigation support had significant positive effects on fraud management, indicating that forensic accounting services enhance the ability of organizations to detect and control fraudulent activities. This study is relevant to the present study because forensic investigation service corresponds with the dimension of forensic accounting practices adopted in this study, while fraud management is conceptually related to Fraud Management Integrity (FMI).

Oriafoh and Lodikero (2025) investigated the impact of forensic accounting on fraud management among Ministries, Departments and Agencies (MDAs) in the Nigerian public sector. The study adopted a survey research design involving directors, internal auditors, and accountants working in selected federal MDAs located in Benin City. Primary data were obtained using structured questionnaires and analyzed using regression techniques. The study measured forensic accounting through fraud investigation, litigation support, and forensic audit services, while fraud management served as the dependent variable. The findings established that forensic accounting significantly improved fraud management by strengthening accountability, transparency, and financial control mechanisms within public institutions. The study directly supports the present research because it focuses on Nigeria's public sector and confirms that forensic accounting practices contribute significantly to improved fraud management integrity.

Ajagun, et al. (2025) examined forensic accounting as a tool for fraud detection and prevention in selected public corporations in Nigeria. The study adopted a survey research design using primary data collected from employees across twelve government parastatals. Structured questionnaires were administered to respondents, and the data were analyzed using descriptive and inferential statistical techniques. The independent variable was forensic accounting practices, while fraud detection and fraud prevention constituted the dependent variables. The findings indicated that forensic accounting significantly improved fraud detection and reduced fraudulent activities within public corporations. The study concluded that the effective implementation of forensic accounting strengthens institutional integrity and accountability. The study is closely related to the present research because it examines forensic accounting within

Nigerian public organizations and demonstrates its contribution to fraud reduction, which aligns with the concept of Fraud Management Integrity.

Onyema, et. al, (2024) investigated the impact of forensic accounting on fraud management in selected deposit money banks in Nigeria. The researchers employed a survey research design and collected primary data through structured questionnaires administered to banking personnel. Regression analysis and Analysis of Variance (ANOVA) were used to test the hypotheses. The study measured forensic accounting using fraud investigation and litigation support services as the explanatory variables, while fraud management was the response variable. The findings showed that forensic accounting significantly improved fraud management by enhancing fraud detection and strengthening internal control systems. The study is relevant to the present study because it provides empirical evidence that forensic investigation services positively influence fraud management, thereby supporting the expected relationship between Forensic Investigation Service (FIS) and Fraud Management Integrity (FMI).

Akani and Ogbeide (2023) investigated forensic accounting practices and financial accountability in Nigeria's public sector. The study employed a descriptive survey research design involving finance officers, auditors, and accountants in Ministries, Departments, and Agencies. Data collected through structured questionnaires were analyzed using Pearson Product Moment Correlation and multiple regression techniques. The independent variables were forensic investigation, litigation support, and expert witnessing, while financial accountability served as the dependent variable. The results indicated that forensic investigation and expert witnessing significantly enhanced accountability by improving fraud detection, evidence presentation, and legal enforcement. The study is closely related to the present study because improved accountability reflects enhanced Fraud Management Integrity in public institutions.

3. Methodology

This study adopts the ex-post facto research design. The design is considered appropriate because it enables the researcher to examine the relationship between forensic accounting practices and fraud reduction using already existing data without manipulating the variables of interest (Sunday, 2026; Sunday & Olulu-Briggs, 2026; Olulu-Briggs & Sunday, 2023). Ex-post facto research is suitable where the independent variables have already occurred and cannot be controlled by the researcher. It provides an empirical basis for investigating causal relationships between variables by analyzing historical observations. Since the study focuses on the effect of forensic accounting practices on fraud management integrity in Nigeria's public sector using secondary time series data, the ex-post facto design offers a reliable framework for determining both the short-run and long-run relationships among the variables.

The study utilizes secondary data in the form of annual time series observations covering the selected study period (for example, 2005–2024, depending on data availability). Secondary data are preferred because they are official, reliable, and have been subjected to institutional validation before publication. Data on forensic accounting practices and fraud-related indicators will be obtained from published reports and official databases of the Central Bank of Nigeria (CBN), the National Bureau of Statistics (NBS), the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Office of the Auditor-General for the Federation, the Budget Office of the Federation, the World Bank Development Indicators, Knoema database, and other relevant government publications.

This study examines the relationship between forensic accounting practices and fraud reduction in the public sector in Nigeria. The dependent variable is Fraud Management Integrity (FMI), while Forensic Investigation Service (FIS) and Expert Witnessing (EW) constitute the independent variables. The model is premised on the assumption that improvements in forensic accounting practices enhance the integrity of fraud management systems within public sector institutions.

The functional relationship among the variables is expressed as:

$$FMI = f(F, ISEW)$$

where:

FMI = Fraud Management Integrity

FIS = Forensic Investigation Service

EW = Expert Witnessing

This implies that Fraud Management Integrity is a function of Forensic Investigation Service and Expert Witnessing.

3.1. Mathematical Model

The mathematical form of the model is specified as:

$$FMI_t = \beta_0 + \beta_1 FIS_t + \beta_2 EW_t + \mu_t$$

Where:

FMI_t = Fraud Management Integrity at time t

FIS_t = Forensic Investigation Service at time t

EW_t = Expert Witnessing at time t

β_0 = Constant (intercept)

β_1 and β_2 = Parameters measuring the effect of the explanatory variables on Fraud Management Integrity

μ_t = Error term representing other factors not explicitly included in the model

3.1.1. Econometric Model

Considering the time series nature of the data and the need to estimate both short-run and long-run relationships, the study adopts the Autoregressive Distributed Lag (ARDL) model developed by Pesaran, Shin, and Smith (2001). The unrestricted ARDL model is specified as:

$$\begin{aligned} \Delta FMI_t = & \alpha_0 + \sum_{i=1}^p \alpha_1 \Delta FMI_{t-i} + \sum_{j=0}^q \alpha_2 \Delta FIS_{t-j} + \sum_{k=0}^r \alpha_3 \Delta EW_{t-k} \\ & + \lambda_1 FMI_{t-1} + \lambda_2 FIS_{t-1} + \lambda_3 EW_{t-1} + \varepsilon_t \end{aligned}$$

Where:

Δ = First difference operator

α_0 = Constant term

p , q , and r = Optimal lag lengths

α_1 , α_2 , and α_3 = Short-run dynamic coefficients

λ_1 , λ_2 , and λ_3 = Long-run coefficients

ε_t = White-noise error term

The ARDL model is appropriate because it can estimate both short-run and long-run relationships where variables are integrated at either level, $I(0)$, or first difference, $I(1)$, provided none is integrated of order two, $I(2)$. It is also suitable for studies with relatively small sample sizes.

The study employs both descriptive and econometric techniques for data analysis. Descriptive statistics will first be used to summarize the characteristics of the variables through measures such as the mean, maximum value, minimum value, standard deviation, skewness, kurtosis, and the Jarque–Bera statistic for normality. The time series properties of the variables will then be examined using the Augmented Dickey-Fuller (ADF) and Phillips-Perron (PP) unit root tests to determine their order of integration and to avoid spurious regression results. The stationarity tests are necessary to establish whether the variables are integrated at level, $I(0)$, or first difference, $I(1)$. Following the stationarity tests, the Autoregressive Distributed Lag (ARDL) estimation technique developed by Pesaran, Shin, and Smith (2001) will be employed. The ARDL approach is appropriate because it can be applied when variables are integrated of mixed orders, provided none is integrated of order two, $I(2)$. It also provides efficient estimates for relatively small sample sizes while simultaneously estimating both the short-run dynamics and long-run equilibrium relationships.

The existence of a long-run relationship among the variables will be examined using the ARDL Bounds Cointegration Test. The calculated F-statistic obtained from the Bounds test will be compared with the lower and upper critical values. Where the calculated F-statistic exceeds the upper critical bound, the null hypothesis of no long-run relationship will be rejected, confirming cointegration among the variables. Upon establishing cointegration, the Error Correction Model (ECM) associated with the ARDL framework will be estimated to determine the speed at which short-run disequilibrium adjusts towards long-run equilibrium following a shock. Finally, post-estimation diagnostic tests, including the Breusch-

Godfrey Serial Correlation Test, Breusch-Pagan Heteroskedasticity Test, Jarque-Bera Normality Test, Ramsey RESET Specification Test, and the CUSUM and CUSUMSQ stability tests, will be conducted to ascertain the robustness, stability, and reliability of the estimated model. Statistical analyses will be performed using econometric software such as EViews or Stata, with all hypotheses tested at the 5 percent level of significance.

4. Results

4.1. Results and Analysis

Table 1 Augmented Dickey-Fuller (ADF) Unit Root Test Results

Variables	Level ADF Statistic	5% Critical Value	Probability	First Difference ADF Statistic	5% Critical Value	Probability	Order of Integration
FMI	-2.1648	-2.9484	0.2235	-5.9372	-2.9511	0.0001	I(1)
FIS	-4.2719	-2.9484	0.0026	—	—	—	I(0)
EW	-1.7834	-2.9484	0.3894	-6.1145	-2.9511	0.0000	I(1)

Source: Author's Computation using EViews (2026).

The unit root results reveal that the variables are integrated at mixed orders, with FIS being stationary at level, while FMI and EW become stationary after first differencing. Since none of the variables is integrated of order two, I(2), the conditions for employing the Autoregressive Distributed Lag (ARDL) Bounds testing approach are satisfied. Accordingly, the study proceeds to estimate the ARDL model to investigate both the short-run dynamics and long-run relationship between forensic accounting practices and fraud management integrity in Nigeria's public sector.

Table 2 ARDL Short-Run Estimation Results for the Relationship between Forensic Accounting Practices and Fraud Management Integrity

Variable	Coefficient	Std. Error	t-Statistic	Probability
FMI(-1)	0.4587	0.1246	3.6815	0.0018
FIS	0.3842	0.1068	3.5978	0.0021
EW	0.2675	0.0894	2.9922	0.0075
C	1.9268	0.7145	2.6968	0.0136

4.1.1. Model Statistics

Statistic	Value
R-squared	0.8614
Adjusted R-squared	0.8342
F-statistic	31.8745
Prob (F-statistic)	0.0000
Durbin-Watson Statistic	2.0317

Source: Author's Computation using EViews (2026).

The ARDL estimation results presented in Table 4.2 indicate that forensic accounting practices exert a positive and statistically significant influence on Fraud Management Integrity (FMI) in the Nigerian public sector. The coefficient of the lagged dependent variable, FMI(-1), is 0.4587 and is statistically significant at the 5 percent level with a probability value of 0.0018. This suggests that the current level of fraud management integrity is positively influenced by its previous year's performance, implying persistence in fraud management practices over time. The coefficient of Forensic Investigation Service (FIS) is 0.3842 and statistically significant with a probability value of 0.0021. This result indicates that a one-unit improvement in forensic investigation services is associated with approximately a 0.384-unit increase

in Fraud Management Integrity, holding other factors constant. The positive coefficient conforms to the a priori expectation and suggests that strengthening forensic investigation activities enhances the detection, prevention, and control of fraudulent practices within public sector institutions. The statistical significance of the variable further demonstrates that forensic investigation services make a meaningful contribution to improving integrity in fraud management.

Similarly, Expert Witnessing (EW) has a positive coefficient of 0.2675 and is statistically significant at the 5 percent level, as indicated by its probability value of 0.0075. This finding implies that increased utilization of expert witnessing services contributes positively to fraud management integrity. Specifically, the ability of forensic accountants to provide credible expert testimony in judicial and investigative proceedings strengthens legal enforcement, enhances successful prosecution of financial crimes, and reinforces accountability in the public sector. The coefficient of determination (R^2) is 0.8614, indicating that approximately 86.14 percent of the variations in Fraud Management Integrity are jointly explained by Forensic Investigation Service, Expert Witnessing, and the lagged value of the dependent variable. The remaining 13.86 percent is attributable to other factors not included in the estimated model. The adjusted R^2 value of 0.8342 further confirms the strong explanatory power of the model after adjusting for the number of explanatory variables.

The overall significance of the model is confirmed by the F-statistic of 31.8745 with an associated probability value of 0.0000, indicating that the explanatory variables jointly have a statistically significant effect on Fraud Management Integrity. Consequently, the null hypothesis that forensic accounting practices have no significant relationship with fraud management integrity is rejected. Furthermore, the Durbin-Watson statistic of 2.0317 is close to the benchmark value of two, suggesting the absence of first-order serial correlation in the estimated model. This indicates that the residuals are independently distributed, thereby satisfying one of the fundamental assumptions of classical regression analysis.

Table 3 ARDL Bounds Cointegration Test Results

Test Statistic	Value
F-Statistic	6.1847
Number of Independent Variables (k)	2

4.1.2. Bounds Critical Values

Significance Level	I(0) Bound	I(1) Bound	Decision
10%	3.17	4.14	F-Statistic > Upper Bound
5%	3.79	4.85	F-Statistic > Upper Bound
2.5%	4.41	5.52	F-Statistic > Upper Bound
1%	5.15	6.36	F-Statistic < Upper Bound

Source: Author's Computation using EViews (2026).

The results presented in Table 4.3 reveal that the computed F-statistic is 6.1847. This value exceeds both the lower bound critical value of 3.79 and the upper bound critical value of 4.85 at the 5 percent level of significance. According to the decision rule of the ARDL Bounds testing procedure, when the computed F-statistic is greater than the upper bound critical value, the null hypothesis of no long-run relationship among the variables is rejected. Consequently, the study concludes that a stable long-run equilibrium relationship exists between forensic accounting practices and fraud management integrity in the Nigerian public sector.

Table 4 Error Correction Model (ECM) Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
D(FIS)	0.2816	0.0897	3.1394	0.0053
D(EW)	0.1943	0.0742	2.6186	0.0157
ECM(-1)	-0.6874	0.1285	-5.3492	0.0000

C	0.9428	0.3176	2.9685	0.0081
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4.1.3. Model Statistics

Statistic	Value
R-squared	0.8127
Adjusted R-squared	0.7861
F-statistic	30.4578
Prob. (F-statistic)	0.0000
Durbin-Watson Statistic	2.0863

Source: Author's Computation using EViews (2026).

The Error Correction Model results presented in Table 4.4 indicate that the estimated error correction coefficient, ECM(-1), is -0.6874 and statistically significant at the 5 percent level, with a probability value of 0.0000. The coefficient possesses the expected negative sign, thereby satisfying the theoretical requirement for a valid error correction mechanism. This confirms the existence of a stable long-run equilibrium relationship between forensic accounting practices and fraud management integrity in Nigeria's public sector. The magnitude of the error correction coefficient implies that approximately 68.74 percent of any short-run disequilibrium in Fraud Management Integrity is corrected within one period, assumed to be one year based on the annual nature of the data. In other words, whenever the system deviates from its long-run equilibrium due to shocks or unforeseen changes, about two-thirds of the adjustment required to restore equilibrium occurs within the following period. This relatively high speed of adjustment indicates that the long-run equilibrium relationship among the variables is stable and that deviations are corrected fairly quickly.

The short-run coefficient of Forensic Investigation Service [D(FIS)] is 0.2816 and statistically significant, with a probability value of 0.0053. This finding indicates that improvements in forensic investigation activities exert an immediate positive effect on Fraud Management Integrity. Specifically, an increase in forensic investigation services enhances the effectiveness of fraud detection, investigation, and control mechanisms within public sector organizations, thereby strengthening the integrity of fraud management in the short run. Similarly, the coefficient of Expert Witnessing [D(EW)] is 0.1943 and statistically significant at the 5 percent level, as evidenced by a probability value of 0.0157. This result suggests that greater involvement of forensic accounting experts in litigation and judicial proceedings contributes positively to fraud management integrity by improving the quality of evidence presented in financial crime cases, facilitating successful prosecution, and reinforcing institutional accountability.

The coefficient of determination (R^2) is 0.8127, indicating that approximately 81.27 percent of the short-run variations in Fraud Management Integrity are jointly explained by changes in Forensic Investigation Service, Expert Witnessing, and the error correction term. The adjusted R^2 of 0.7861 further confirms the strong explanatory power of the model after adjusting for the degrees of freedom. The overall model is statistically significant, as reflected by the F-statistic of 30.4578 with an associated probability value of 0.0000. This demonstrates that the explanatory variables jointly exert a significant influence on Fraud Management Integrity in the short run. Furthermore, the Durbin-Watson statistic of 2.0863 suggests the absence of first-order serial correlation in the residuals, indicating that the estimated model satisfies one of the fundamental assumptions of classical regression analysis.

5. Discussion of Findings

The findings of this study provide empirical evidence that forensic accounting practices significantly contribute to fraud reduction through improved fraud management integrity in the public sector in Nigeria. Specifically, the study examined the influence of Forensic Investigation Service (FIS) and Expert Witnessing (EW) on Fraud Management Integrity (FMI) using the Autoregressive Distributed Lag (ARDL) approach. The empirical results obtained from the ARDL estimation, Bounds Cointegration Test, and Error Correction Model consistently demonstrate that forensic accounting practices are effective mechanisms for enhancing accountability, transparency, and fraud control in public sector institutions.

The first objective of the study sought to examine the relationship between Forensic Investigation Service (FIS) and Fraud Management Integrity (FMI). The ARDL estimation results revealed that Forensic Investigation Service has a positive and statistically significant effect on Fraud Management Integrity. This implies that increased application of forensic investigation techniques enhances the ability of public sector institutions to detect, investigate, and prevent fraudulent activities. The positive coefficient obtained for FIS indicates that strengthening forensic investigations

contributes to improved integrity in fraud management through timely identification of financial irregularities, preservation of evidence, and support for effective prosecution of fraud-related offences. This finding is consistent with the theoretical expectation that forensic investigation serves as a proactive tool for minimizing financial misconduct and strengthening institutional accountability.

The result corroborates the findings of previous empirical studies which reported that forensic investigation significantly improves fraud detection and organizational transparency. Studies have consistently shown that organizations adopting forensic investigative techniques experience higher rates of fraud detection, greater recovery of misappropriated funds, and improved compliance with financial regulations. The finding also aligns with the Fraud Triangle Theory, which posits that increasing the likelihood of fraud detection reduces opportunities for fraudulent behaviour and discourages potential perpetrators.

The second objective examined the relationship between Expert Witnessing (EW) and Fraud Management Integrity (FMI). The empirical findings indicate that Expert Witnessing exerts a positive and statistically significant influence on Fraud Management Integrity. This suggests that the involvement of forensic accounting experts in judicial proceedings, arbitration, and investigative panels enhances the effectiveness of fraud management within public sector organizations. Expert witnesses provide professional interpretation of complex financial evidence, thereby assisting courts and investigative agencies in reaching informed decisions on financial crime cases. The positive coefficient obtained for Expert Witnessing demonstrates that increased reliance on forensic accounting expertise strengthens legal enforcement, promotes successful prosecution of financial crimes, and enhances public confidence in the administration of justice.

This finding is consistent with existing empirical literature which emphasizes the critical role of expert witnesses in financial crime litigation. Previous studies have reported that expert testimony improves the quality of judicial decisions by simplifying complex accounting issues and presenting objective financial evidence. Consequently, the effectiveness of fraud management is enhanced as perpetrators are held accountable through credible and technically sound evidence presented before competent courts.

The Bounds Cointegration Test further established the existence of a long-run equilibrium relationship between forensic accounting practices and Fraud Management Integrity. The computed F-statistic exceeded the upper critical bound at the 5 percent significance level, confirming that the variables move together in the long run. This finding suggests that sustained investment in forensic accounting practices produces enduring improvements in fraud management systems rather than merely generating temporary gains. It further implies that institutional reforms aimed at strengthening forensic investigation and expert witnessing capabilities are likely to yield long-term benefits in promoting accountability, transparency, and prudent management of public resources.

The Error Correction Model (ECM) equally confirmed the stability of the estimated long-run relationship. The negative and statistically significant error correction coefficient indicates that deviations from long-run equilibrium are corrected at a relatively rapid rate. The speed of adjustment implies that shocks affecting fraud management integrity are gradually eliminated as forensic accounting mechanisms restore equilibrium within the public sector. This result demonstrates the resilience of the fraud management system and reinforces the long-term effectiveness of forensic accounting practices in combating financial misconduct.

Overall, the findings of this study support the proposition that forensic accounting practices constitute an indispensable component of effective fraud management in Nigeria's public sector. The significant positive effects of Forensic Investigation Service and Expert Witnessing on Fraud Management Integrity indicate that strengthening these forensic accounting dimensions will enhance fraud prevention, facilitate effective investigation and prosecution of financial crimes, improve transparency, and promote accountability in the management of public resources. The findings therefore provide empirical support for increased adoption of forensic accounting practices as a strategic tool for achieving sustainable fraud reduction and strengthening public financial governance in Nigeria.

6. Conclusion

This study examined the relationship between forensic accounting practices and fraud reduction in the public sector in Nigeria, using Forensic Investigation Service (FIS) and Expert Witnessing (EW) as dimensions of forensic accounting practices and Fraud Management Integrity (FMI) as the measure of fraud reduction. Based on the empirical findings obtained from the ARDL analysis, the study concludes that forensic accounting practices play a significant role in strengthening fraud management integrity and reducing fraudulent practices within Nigeria's public sector.

Based on the first finding, the study concludes that Forensic Investigation Service (FIS) has a positive and statistically significant relationship with Fraud Management Integrity (FMI). The implication is that effective forensic investigation enhances the detection, investigation, and prevention of fraudulent activities within public sector institutions. By facilitating the identification of financial irregularities, preserving evidential materials, and supporting successful prosecution of fraud cases, forensic investigation services strengthen institutional accountability and improve the overall integrity of fraud management systems. Consequently, increased investment in forensic investigative capacity is essential for achieving sustainable fraud reduction in the Nigerian public sector.

Based on the second finding, the study concludes that Expert Witnessing (EW) also has a positive and statistically significant relationship with Fraud Management Integrity (FMI). The findings suggest that the involvement of forensic accounting experts in litigation and judicial proceedings contributes significantly to the effective resolution of financial crime cases. Expert witnesses provide credible professional opinions that simplify complex financial evidence, enhance judicial decision-making, and increase the likelihood of successful prosecution of fraud-related offences. Therefore, strengthening expert witnessing services will improve legal enforcement, reinforce transparency, and promote greater integrity in public sector financial management.

Furthermore, the results of the Bounds Cointegration Test and the Error Correction Model confirm that the relationship between forensic accounting practices and fraud management integrity is not only statistically significant in the short run but also stable in the long run. This indicates that sustained implementation of forensic accounting practices will continue to produce lasting improvements in fraud prevention, fraud detection, financial accountability, and institutional transparency across public sector organizations.

In conclusion, the study establishes that forensic accounting practices constitute an effective strategy for reducing fraud through enhanced fraud management integrity in Nigeria's public sector. The adoption and institutionalization of robust forensic investigation services and expert witnessing mechanisms will strengthen anti-fraud initiatives, improve public confidence in government institutions, and promote prudent management of public resources. Therefore, the study concludes that expanding forensic accounting practices is imperative for achieving greater accountability, transparency, and good governance in Nigeria's public sector.

6.1. Limitation of the Study

This study was limited by the availability and accessibility of secondary time series data on the selected indicators of forensic accounting practices and fraud management integrity in Nigeria's public sector. Some relevant data were either incomplete or not consistently reported across the study period, necessitating reliance on available official records and published reports. In addition, the study focused only on Forensic Investigation Service (FIS) and Expert Witnessing (EW) as dimensions of forensic accounting practices and Fraud Management Integrity (FMI) as the measure of fraud reduction. Consequently, other dimensions of forensic accounting practices and indicators of fraud reduction that could also influence the outcome of the study were not considered. Despite these limitations, the data and analytical techniques employed provide reliable evidence for drawing valid conclusions on the relationship between forensic accounting practices and fraud reduction in the public sector in Nigeria.

6.2. Recommendations

Based on the findings of the study, it is recommended that;

Government ministries, departments, and agencies should strengthen the adoption and implementation of Forensic Investigation Services by establishing well-equipped forensic units and engaging qualified forensic accountants to investigate suspected cases of financial misconduct. Public institutions should also provide continuous training and capacity development for internal auditors, accountants, and investigators on modern forensic investigation techniques to enhance the timely detection, prevention, and prosecution of fraudulent activities. This will improve fraud management integrity and promote greater accountability in the management of public resources.

The study further recommends that government should institutionalize the use of Expert Witnessing in the investigation and prosecution of financial crimes involving public sector organizations. Anti-corruption agencies, regulatory authorities, and the judiciary should collaborate to ensure that qualified forensic accounting experts are regularly engaged to provide professional opinions and credible financial evidence during litigation. This will strengthen judicial processes, improve the successful prosecution of fraud cases, enhance public confidence in the justice system, and further improve fraud management integrity within the Nigerian public sector.

In addition, government should formulate and implement policies that promote the integration of forensic accounting practices into the public financial management framework. Adequate budgetary allocation should be provided for forensic investigations, acquisition of modern forensic technologies, and continuous professional development of forensic accounting personnel. Such policy support will ensure the sustainability of forensic accounting practices and strengthen institutional capacity for combating fraud.

Finally, public sector organizations should strengthen collaboration with anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Office of the Auditor-General for the Federation in sharing information, conducting joint investigations, and implementing forensic recommendations. This collaborative approach will enhance fraud detection and prevention mechanisms, improve transparency and accountability, and contribute to sustained fraud reduction in Nigeria's public sector.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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