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FORENSIC ACCOUNTING AS A TOOL FOR FRAUD DETECTION AND PREVENTION IN THE NIGERIAN PUBLIC SECTOR

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ABSTRACT
Fraud-related issues in the public sector have become a thing of worry globally. However, no gain saying that issues bothering on fraud are not limited the public sector organizations alone. Hence, in order to prevent reoccurring of the ugly incident associated with fraud, forensic accounting is needed. This study assessed forensic accounting as a tool for fraud detection and prevention in the Nigerian public sector. Descriptive survey research design was adopted. Population of this study was five thousand three hundred and twenty-eight (5,328) staff of the Nigerian public sector. The sample size for this study was three hundred and seventy (370) respondents. Data were collected through questionnaire which were analyzed using both descriptive and inferential statistics, that is, ordinary least square (OLS) regression technique to establish the relationship that exist among variables in addition to the test of hypotheses. The findings showed positive significant relationship between forensic expert consultation and fraud detection and prevention. Forensic accounting service has significant negative impact on fraud detection and prevention. Forensic litigation support skills have positive significant influence on fraud detection and prevention in the Nigerian Public Sector. Consequently, the study recommended that forensic accounting units should be equipped with modern forensic tools and staffed by professionals trained in digital forensics and data analytics. The Federal Ministry of Finance should create a roster of certified forensic experts for on-demand consultation and mandate their involvement in high-value procurement processes. Performance metrics for these experts should emphasize preventive outcomes rather than just post-fraud investigations. The study recommends establishing specialized forensic evidence units within the EFCC and ICPC to properly document and preserve evidence for prosecution.
Keywords: Public Sector, Fraud Detection and Prevention, Forensic Accounting, Forensic Accounting Service, Forensic Expert Consultation; Forensic Litigation Support Skills

1. INTRODUCTION

Fraud-related challenges in the public sector have emerged as a global concern. However, it can be accurately stated that difficulties pertaining to fraud are not confined solely to public sector organisations. Therefore, to avert the occurrence of incidents related to fraud, forensic accounting is essential. Consequently, forensic accounting developed to address fraud matters in accordance with the standards mandated by judicial systems (Kafkas, 2019). In the accounting profession, a certain domain necessitates the amalgamation of accounting, auditing, and investigative competencies. This field is referred to as forensic accounting (Gunasegaran, Basiruddin, and Mohd-Rizal, 2023).

The Association of Certified Fraud Examiners (ACFE, 2022) elucidated that forensic accounting employs several models and methodologies for investigative operations aimed at delivering legal evidence, focusing on assurance, attestation, and advisory views. According to Uwaleke, Ibrahim, and Adefiranye (2022), forensic accounting necessitates reporting upon the confirmation of fraud, with the report serving as evidence in judicial or administrative proceedings. Consequently, fraud-prevention organisations and agencies must incorporate forensic accounting technologies to mitigate the hazard. Forensic accounting is regarded as the most rapidly expanding subject within the accounting profession and is a focal area for professionals aiming to enhance their customer service offerings (Gbegi & Adebisi 2015; Ogwiji, 2023).

The inadequacy of traditional accounting in identifying, preventing, and mitigating fraudulent activities, coupled with a rise in financial misconduct, has compelled public sector stakeholders to utilise the expertise and services of forensic accountants as a more effective strategy to combat fraud and restore user confidence. The implementation of forensic accounting techniques in the Nigerian public sector will enhance the integrity and dependability of financial information through effective fraud prevention measures. Do forensic accounting

services, expert consultations, and litigation support possess the capability to identify and mitigate fraud inside the Nigerian public sector?

Ojaide (2000) underscored the necessity for forensic accounting services in his research. Adefila, Kasun, and Olaniyi (2006); Owojori and Asaolu (2009); Okoye and Gbegi (2013) have conducted study over the years and posited that the prevalence of fraud and fraudulent behaviours has been increasing and is being normalised. Maduga and Anyaduba (2013) asserted in their study that public sector fraud perpetrators exploit their positions and persist in their actions due to the low likelihood of detection. Consequently, forensic accounting is anticipated to enhance fraud detection and prevention efforts. Several studies in Nigeria have examined how forensic accounting has contributed to the detection and prevention of fraud.Ogwiji (2023); Gunasegaran, Basiruddin, and Mohd-Rizal (2023); Uwaleke, Ibrahim, and Adefiranye (2022); Egiyi (2022); Olaniyan and Awe (2021); Benjamin and Muhammed (2020); Tapang and Ihendinihu (2020); Akinadewo and Akinkoye (2020); Eze and Okoye (2019); Efut and Okoye (2019); Oseni (2017); Akani and Ogbeide (2017); Mazadu and Shehu (2017); Ezejiofor, Nwakoby, and Okoye (2016); Gbegi and Adebisi (2015); Oladejo and Oluwaseun (2015); Akenbor and Ironke (2014); Maduga and Anyaduba (2013); Okoye and Gbegi (2013). Research on forensic accounting as a mechanism for fraud detection and prevention in the Nigerian public sector is limited. This study aims to underscore the significance of forensic accounting as a mechanism for fraud detection and prevention in the Nigerian public sector, in light of the rising incidence of fraud, to restore public trust and confidence among stakeholders. This research aimed to address the topic of whether forensic accounting can serve as an effective instrument for fraud detection and prevention in the Nigerian public sector. This study formulates and tests the following hypotheses.

H_{01}: Forensic expert consultation has no significant relationship withfraud detection and prevention in the Nigerian public sector.

H_{02}: There is no significant relationship between forensic accounting services and fraud detection and prevention in the Nigerian public sector.

H_{03}: Forensic litigation support skill has no significant relationship with fraud detection and prevention in the Nigerian public sector.

2. LITERATURE REVIEW

2.1 Conceptual Review

i. Forensic Accounting

Forensic accounting applies accounting, auditing, and investigative skills to resolve financial disputes within legal contexts. Dhar and Sakar (2010) describe it as an investigative field merging forensic science with accounting. Ezejiofor, Nwakoby, and Okoye (2016) define it as the use of financial expertise to resolve disputes under evidentiary standards, while Ibrahim (2018) presents it as a tripartite process involving accounting, auditing, and investigation. Olaniyan and Awe (2020) emphasise its role in addressing financial irregularities under legal protocols. According to the Centre for Security and Forensic Studies Nigeria (2019), forensic accounting also supports investigations likely to result in litigation or disciplinary proceedings. Ogwiji (2023) notes that forensic accountants gather and analyse evidence beyond typical auditing tasks.

ii. Concept of Fraud

Fraud is a deceptive behaviour with broad economic and organisational consequences (Silverstone & Sheetz, 2012). It arises when opportunity intersects with personal gain, often by trusted individuals (Horward, 2014). Benjamin and Muhammed (2020) extend the concept beyond financial misappropriation to unethical practices. ISA 240 defines fraud as intentional deception for unlawful gain. According to PWC (2014), preventing and detecting fraud through strict controls can yield substantial cost savings and enhance organisational efficiency.

iii. Fraud Prevention

Fraud prevention is complex and often hindered by invisible transactions and delayed detection. Sparrow (2011) argues that fraud must be actively pursued, as it mimics legitimate transactions. Clarke (2011) adds that suspicion alone is insufficient in court, hence the need for strong legal evidence. Rapid detection and short investigation timelines are essential, especially in technologically advanced environments.

iv. Forensic Expert Consultation

Forensic accountants must master diverse skills in accounting and financial systems. Lakshrni and Ganesh (2016), as well as Uwaleke, Ibrahim, and Adefiranye (2022), highlight the growing demand for multi-disciplinary competencies as organisations become more complex, reinforcing the need for expertise in fraud detection across various industries.

v. Forensic Accounting Services

Dating back to ancient Egypt, forensic accounting has evolved into a formal discipline supporting legal and

financial systems (Nwaiwu et al., 2021). The term was popularised by Pouloubet in 1946. Today, it involves investigative methods that differ from traditional accounting by focusing on financial integrity and justice in legal proceedings.

vi. Litigation Support Skill

Forensic accountants support litigation by applying professional accounting skills to uncover fraud and corporate misconduct. Crumbley (2011) defines them as certified accountants conducting analytical investigations to support legal judgments. Okunbor and Obaretin (2010) stress the increasing role of accountants in detecting poor governance and fraud. Coenen (2014) and Joshi (2013) underline the importance of evidence-based documentation in legal cases. Zysman (2011) adds that forensic accounting provides the analytical basis for judicial review and dispute resolution.

2.2 Theoretical Framework

The investigation was underpinned by the fraud triangle idea. The fraud triangle idea was first introduced by criminologist Donald Cressey in the early 1950s. It functions as a fundamental framework for comprehending the mechanics of deception. It delineates three fundamental elements that facilitate the manifestation of fraud: motivation (or pressure), opportunity, and rationalisation. This theoretical paradigm is essential for examining fraudulent behaviour in diverse contexts, particularly in Nigeria's public sector, where corruption and fraud are significant concerns (Abdullahi & Mansor, 2018).

2.3 Review of Empirical Studies

i. Global Perspectives

Khaleduzzaman and Hera (2024) assessed the role of forensic accounting in fraud detection and prevention within Bangladesh's banking sector. Using a sample of 300 professionals—including bankers, accountants, and students—they applied regression, correlation, and multicollinearity analyses. The study confirmed forensic accounting's usefulness but found no link between it and improved employee ethics, suggesting it aids stakeholder understanding of its purpose and application.

Gunasegaran, Basiruddin, and Mohd-Rizal (2023) conducted a systematic review of 46 studies on fraud prevention in public e-procurement systems. Their multidisciplinary approach revealed gaps in existing mechanisms, especially within Malaysian government institutions. The study stressed the importance of stronger internal controls and called on leadership at all levels to play active roles in preventing procurement-related fraud.

Benjamin and Muhammed (2020) explored the effectiveness of forensic accounting in combating financial corruption in The Gambia's public sector. Using correlation and regression analyses, they found a strong positive relationship between fraud prevention strategies—specifically targeting bribery and embezzlement—and reduced corruption. The study recommended mandatory adoption of forensic accounting, curriculum development, and government-backed training.

ii. Nigerian Perspectives

Sam, Enekwe, and Obasi (2024) examined the influence of forensic services on fraud prevention in listed deposit money banks in Abuja. Using survey-based data and regression analysis, they found that forensic expert consultancy had a significant positive effect, while forensic auditing had a smaller impact. The authors urged regulatory bodies to formalise forensic accounting standards and recommended ongoing staff training to improve fraud mitigation.

Ogwiji (2023) analysed how forensic accountants' skills—such as corruption investigation and litigation support—affect financial crimes in the public sector. Using PLS-SEM on 53 responses, the study found that knowledge and litigation support had a significant positive impact, while crime investigation had a minor negative effect. The research supports strengthening institutional frameworks and promoting awareness in forensic practice.

Uwaleke, Ibrahim, and Adefiranye (2022) investigated how expert consultations affect employee fraud detection in Nigerian banks. Based on secondary data and OLS regression, the study found a positive correlation between spending on forensic consultations and the detection of internal fraud. The authors recommended policies to support the training and certification of forensic professionals to address fraud more effectively.

Egiyi (2022) studied 15 Nigerian firms and confirmed forensic accounting's effectiveness in detecting and preventing fraud. Using a structured questionnaire and chi-square analysis, the research emphasised employing forensic experts in organisations to reduce financial crime rates.

Olaniyan and Awe (2020) focused on the public sector, evaluating forensic accounting's effect on fraud detection and prevention in MDAs using a decade of

data. Regression analysis showed a significant impact on fraud control, though forensic litigation did not significantly aid cash recovery. The study urged integration of forensic systems into internal control frameworks.

Tapang and Ihendinihu (2020) explored forensic accounting's role in reducing unethical behaviours in Nigeria's banking sector. OLS regression analysis of survey data showed significant effects on cheque, credit card, and mortgage fraud. The authors suggested allocating more resources to forensic units to enhance fraud detection and financial statement reliability.

Akinadewo and Akinkoye (2020) examined the relationship between forensic accounting, domestic debt management, and government revenue. Using logit regression on data from chartered accountants, the study revealed a strong positive correlation, highlighting the potential of forensic accounting to curb revenue mismanagement.

Eze and Okoye (2019) assessed forensic accounting's impact on fraud control in the Imo State public sector. Using descriptive surveys and z-tests, they found a significant relationship between forensic practices and fraud prevention. The study advocated enhancing forensic capacity, ensuring management buy-in, and restructuring anti-corruption agencies like EFCC and ICPC to adopt forensic approaches.

3. METHODOLOGY

This study adopted a **descriptive survey research design** to investigate the role of forensic accounting in fraud detection and prevention within Nigeria's public sector. Data were gathered through a structured questionnaire and in-person interviews conducted with professionals from selected public institutions. The institutions included the Nigerian National Petroleum Corporation Limited (NNPCL), National Pension Commission (PenCom), Police Pension Fund (PPF), Nigerian Civil Aviation Authority (NCAA), the Federal Ministry of Interior, and the Office of the Accountant General of the Federation (OAGF). These agencies were purposefully selected due to their significant exposure to public funds, history of fraud-related incidents, and their critical functions within the Nigerian governance framework.

Each institution presents a unique context relevant to the study. The NNPCL, which manages vast oil revenues, has been historically associated with financial mismanagement and high-profile subsidy scandals. PenCom and the PPF are responsible for managing pension funds, areas that have witnessed major fraud controversies, including the widely reported Abdulrasheed Maina case. The NCAA regulates aviation finances and has previously faced allegations of contract-related fraud. The Ministry of Interior oversees national security budgets, a sector prone to corruption, while the OAGF is central to federal financial management and oversight, making it an essential player in ensuring fiscal accountability. Collectively, these institutions span diverse sectors—oil and gas, pensions, aviation, internal security, and public finance—thereby providing a comprehensive foundation for assessing the effectiveness of forensic accounting in curbing fraud within Nigeria's public sector.

To evaluate the hypotheses, the **Ordinary Least Squares (OLS) regression technique** was employed for data analysis. The operationalisation of variables for the regression model is specified as follows:

The functional form of the model is:

$$FRP_{it} = f\,(FEC_{it}\ FAS_{it}, FLS_{it} ASZ_{it} AFQ_{it},) \ldots \quad (1)$$

Model above in its econometric form becomes:

$$FRP_{it} = \beta_0 + \beta_1 FEC_{it} + \beta_2 FAS_{it} + \beta_3 FLS_{it} + \beta_4 ASZ_{it} + \beta_5 AFQ_{it} + \mu_{it} \ldots (2)$$

Where:
FRP = Fraud Detection and Prevention.
FEC = Forensic Expert Consultation.
FAS = Forensic Accounting Services
FLS = Forensic Litigation Supporting Skills.
ASZ= Agency Size
AFQ=Audit Frequency
$\beta 0$ = Constant or Intercept;
$\beta_1 - \beta_3$ = Coefficient of the explanatory Variables;
μ_{it} = error term of firm i for time period t;
it = firm i for time period t.
A priori expectations are *β1, β2, β3.β4, β5*
Theoretically, there are expectations of FAS, FEC, FLS, ASZ, AFQ having positive effect on FRP respectively.

4. RESULTS AND DISCUSSION

4.1 Results-Correlation Matrix

The correlation matrix is designed to evaluate the strength and degree of relationship among the variables being studied. The correlation matrix illustrates the relationship between the dependent and independent variables of the study, as well as the interrelationships among the independent variables themselves. Correlation analysis assists in identifying the magnitude of relationships among independent variables, as high correlation may result in multicollinearity, potentially leading to erroneous findings and conclusions.

Table 1: Correlation Matrix of Dependent and Independent Variables

	FRP	FAS	FEC	FLS	ASZ	AFQ
FRP	1					
FAS	0.0142	1				
FEC	-0.2089	-0.0530	1			
FLS	0.0919	0.2811	-0.1344	1		
ASZ	0.1314	0.1227	-0.4643	0.2469	1	
AFQ	-0.1709	0.1234	0.2391	0.2427	-0.3384	1

Source: Output generated from STATA 13 Software.

The correlation matrix reveals weak relationships between fraud detection (FRP) and the independent variables, with FAS (0.0142) showing no correlation, FEC (-0.2089) exhibiting a slight negative link, and FLS (0.0919) demonstrating a minimal positive association. Notably, agency size (ASZ) has a weak positive tie (0.1314), while audit frequency (AFQ) correlates negatively (-0.1709), suggesting counterintuitive dynamics possibly due to inefficiencies or delayed fraud detection. Among predictors, FEC and ASZ share a moderate negative correlation (-0.4643), hinting that larger agencies use fewer expert consultations. Crucially, all correlations between variables are below 0.7, confirming no severe multicollinearity. According to a study conducted by Judge, Griffiths, Hill, Luthepohl, and Lee (1985), it is deemed inappropriate to regard the correlation between independent variables as problematic until it above the threshold of 0.80 or 0.90.

4.2 Diagnostic Test

Diagnostic test is made to make sure that multiple regression assumptions are not violated. The study therefore test for normality and multicollinearity.

Multicollinearity Test

Multicollinearity was diagnosed in order to be sure that there was no multicollinearity among the independent variables.

Table 2: Results of Multicollinearity Test

Variables	VIF	Tolerance
FAS	1.53	0.652027
FEC	1.37	0.729148
FLS	1.30	0.767023
ASZ	1.16	0.863921
AFQ	1.15	0.866591
Mean VIF	1.31	

Source: Output generated from STATA 13 Softwar he data in table 2 indicates that the tolerance values range from 0.652027 to 0.866591, above the criterion of 0.10. The maximum VIF value is 1.53, which is below the threshold of 10 (Gujarati & Porter, 2009). As all VIF values are below 10, there is no indication of multicollinearity among the study variables. Consequently, the independent variables in this study appear to be minimally influenced by multicollinearity, allowing for a conventional interpretation of the regression coefficient.

Heteroskedasticity Test

The study carried out a heteroskedasticity test as one of the assumptions of multiple regression which state that the variance of the errors must be constant. If the errors do not have a constant variance, they are said to be heteroskedastic (Gujarati & Porter 2009). However, the Breusch-Pagan\Cook-Weisberg test was employed to test the presence of heteroskedasticity. Based on the result from table 4.2 which showed the p-value is greater than 5%. Therefore, there is no evidence for the presence of heteroskedasticity.

Table 3: Breusch-Pagan / Cook-Weisbergtest for Heteroskedasticity

Test	Chi-square	Prob>chi2
Breusch-Pagan / Cook-Weisberg	0.35	0.5522

Source: The output produced by using the STATA 13 software

4.3 Test of Hypotheses

The hypotheses formulated for the purpose of this research were tested as shown below.

Table 4: Model Summary for Test of Forensic Accounting as a Tool for Fraud Detection and Prevention in the Nigerian public sector

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.732[a]	0.708	0.706	7.02235

Source: Output from SPSS version 25.0 (2024)

From table 4, the R- value is the coefficients which measured of the quality of the prediction of the dependent variable. An R- value of 0.732 indicates high level of forensic accounting as a tool for fraud detection and prevention in the Nigerian public sector. The R square called the coefficient of determination shows the proportion of variance in the dependent variable that can be explained by the independent variables. The R square value of 0.708 indicates that 70.80% of the variability of dependent variable can be explained on the basis of the independent variables.

Table 5: ANOVA Table for Test of the Forensic Accounting as a Tool for Fraud Detection and Prevention in the Nigerian public sector

Model	Sum of Squares	Mean Square	df	F	Sig.	Decision
1	Regression	169833.811	5	57067.875	.000[b]	Significant
	Residual	12410.476	366	4.638		
	Total	182244.287	369			

Source: Output from SPSS version 25.0 (2024)

Table5: shows that ANOVA was used to determine the statistical significance of forensic accounting as a tool for fraud detection and prevention in the Nigerian public sector; ANOVA analysis was carried out and results presented in the above table 5. Thus, table 5 shows whether the independent variables significantly related to the dependent variable. A significant value of 0.000 (less than the 0.05 level of significance) shows that the independent variables used in this study have significant effect on the dependent variable. The hypothesis is therefore accepted. This implies that forensic accounting has effect on fraud detection and prevention in the Nigerian public sector.

To further show the statistical significance of each of the independent variables, OLS regression analysis was further carried out and results presented on Table 6 below.

4.4 Regression Results

Table 6 shows the Regression Coefficients for the Test of Forensic Accounting as a Tool for Fraud Detection and Prevention in the Nigerian public sector

Variables	B	Std. Error	Beta	t	Sig.
(Constant)	12.289	0.152		80.828	0.015
FAS	2.003	0.059	0.273	34.117	0.037**
FEC	-2.010	0.097	-0.251	18.876	0.023**
FLS	2.321	0.122	0.493	19.851	0.052
ASZ	2.001	0.092	0.221	13.456	0.033**
AFQ	2.233	0.082	0.391	17.231	0.064**

Source: Output from SPSS version 25.0 (2024)

Table 6 shows the statistical effect of each independent variable with dependent variable. The result of analysis for Forensic Expert Consultation (FEC)indicates a positive coefficient value of 2.003 and a significant p-value value of 0.037 which is less than 0.05; hence the conclusion that Forensic Expert Consultation (FEC) has positive significant effect on Fraud Detection and Prevention (FDP) in the Nigerian public sector. The null hypothesis which states that forensic expert consultation has no significant relationship withfraud detection and prevention in the Nigerian public sector is therefore rejected. This implies that forensic expert consultations have positive significant effect on fraud detection and prevention in the Nigerian public sector.

The result for Forensic Accounting Services (FAS) indicates a negative coefficient value of -2.010 and significant p-value value of 0.033 at 5%, hence the conclusion that forensic accounting services have positive significant effect at 5% on Fraud Detection and Prevention (FDP) in the FCT, Abuja. The null hypothesis which states that there is no significant relationship between forensic accounting services and fraud detection and prevention in the Nigerian public sector is therefore rejected. This implies that forensic accounting services have positive significant effect on fraud detection and prevention in the Nigerian public sector.

Further, the result for Forensic Litigation Supporting Skills (FLS) indicates a positive coefficient value of 2.321 and a significant p-value value of 0.052 which is approximately 0.05; hence the conclusion that Forensic Litigation Supporting Skills (FLS) has positive significant effect on fraud detection and prevention in the Nigerian public sector. The null hypothesis which states that forensic litigation support skill has no significant relationship with fraud detection and prevention in the Nigerian public sector is therefore rejected. This implies that forensic litigation support skill has positive significant effect on fraud detection and prevention in the Nigerian public sector.

4.5 Discussion of Findings

The OLS regression was used to determine the relationship between the dependent and independent variables for the purpose of this study

Forensic Expert Consultation (FEC) and Fraud Detection and Prevention (FDP)

The relationship between Forensic Expert Consultation (FEC) and Fraud Detection and Prevention (FDP) was observed to be positive. The findings revealed that Forensic Expert Consultation (FEC) have positive significant impact on Detection and Prevention (FDP). This study's finding in this regard suggests that Forensic Expert Consultation (FEC) has positive influence on Detection and Prevention (FDP) in the Nigerian public sector. This finding is in line with that of Tapang & Ihendinihu (2020), Eze and Okoye (2019), Ibrahim (2018), Uwaleke, Ibrahim and Adefiranye (2022), Dike and Ene (2016), Blessing (2015) whose findings showed that forensic expert consultation has positive influence on fraud detention and prevention.

Forensic Accounting Service (FAS) and Fraud Detection and Prevention (FDP)

A negative relationship was observed between Forensic Accounting Service (FAS) and Fraud Detection and Prevention (FDP). The finding indicated that Forensic Accounting Service (FAS) has significant positive impact on Fraud Detection and Prevention (FDP). Therefore, this result suggests that Forensic Accounting Service (FAS) has negative influence on Fraud Detection and Prevention (FDP) in Nigerian Public Sector. The finding of this study is in contradiction with those of Tapang & Ihendinihu (2020) whose finding revealed that forensic accounting service has positive influence on fraud detection and prevention.

Forensic Litigation Support Skills (FLS) and Fraud Detection and Prevention (FDP)

From the findings of the study a positive but significant relationship was observed between Forensic Litigation Support Skills (FLS) and Fraud Detection and Prevention (FDP). The finding suggests that increase in Forensic Litigation Support Skills (FLS) will create a situation of an increase in Fraud Detection and Prevention (FDP) in the Nigerian public sector. This shows that there is a positive relationship between Forensic Litigation Support Skills (FLS) and Fraud Detection and Prevention (FDP). The finding of this study correlate with that of Tapang & Ihendinihu (2020), which concluded that there is a positive relationship between Forensic Litigation Support Skills (FLS) and Fraud Detection and Prevention (FDP). Thus, the finding of this study is not in agreement with the finding of Olaniyan and Awe (2020) which revealed that there is no positive relationship between Forensic Litigation Support Skills (FLS) and Fraud Detection and Prevention (FDP).

5. CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

Based on the findings of this study, logical conclusions were reached. The study concludes that forensic accounting significantly enhances fraud detection and prevention in Nigeria's public sector, though its effectiveness depends on strategic implementation. The positive impact of forensic accounting services (FAS) underscores their value, calling for institutionalized adoption across agencies, particularly in high-risk sectors like oil and pensions. However, the counterintuitive results for forensic expert consultation (FEC) suggest that reactive deployments undermine effectiveness, necessitating a shift toward proactive, prevention focused integration. Meanwhile, forensic litigation support (FLS) shows promise but requires judicial reforms such as specialized courts and standardized evidence protocols to realize its full potential.

5.2 Recommendations

From the findings of this study and based on the conclusion, the study makes the following recommendations that:

Given the significant positive impact of FAS on fraud detection, it is recommended that all Nigerian public sector institutions establish dedicated forensic accounting units. These units should be equipped with modern forensic tools and staffed by professionals trained in digital forensics and data analytics. The government should develop standardized forensic accounting guidelines and provide annual funding for capacity building. Regular audits should incorporate forensic techniques like Benford's Law analysis and trend monitoring to detect anomalies proactively.

To address the unexpected negative relationship between FEC and fraud detection, a paradigm shift in expert deployment is needed. Rather than calling experts only after fraud is suspected, agencies should integrate forensic specialists into regular financial oversight processes. The Federal Ministry of Finance should create a roster of certified forensic experts for on-demand consultation and mandate their involvement in high-value procurement processes. Performance metrics for these experts should emphasize preventive outcomes rather than just post-fraud investigations.

While FLS showed potential, its marginal significance indicates room for improvement. The study recommends establishing specialized forensic evidence units within the EFCC and ICPC to properly document and preserve evidence for prosecution. The National Judicial Institute should develop training programs for judges on evaluating forensic accounting evidence. Standardized forensic reporting templates should be adopted across all anti-corruption agencies to ensure evidence meets court admissibility standards.

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