



Strategies Ways Of the Office Of the Accountant General Of the Federation's Perspective On the Methods Of Forensic Accounting, Fraud Detection, and Control in Federal Capital Territory Nigeria.

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Abstract. *This research empirically investigates the important distinction between fraud identification and forensic accounting in the Nigerian public sector. The study utilized a research survey design with a sample size of 100 respondents, including accountants and auditors from four ministries selected from the Federal Capital Territory (FCT) of Abuja, Nigeria. The primary statistical method employed to test the hypotheses was Analysis of Variance (ANOVA). The research found that forensic accounting is an effective tool in detecting fraud within the Nigerian public sector. It was also revealed that there is a strong correlation between forensic accounting and litigation support services, which play a crucial role in Nigerian courts in handling fraud cases. Additionally, the study highlights the role of forensic accounting in preventing fraudulent activities by enhancing transparency and accountability. Based on the findings, the study recommends that the public sector adopts a robust and transparent accounting system that ensures effectiveness in fraud detection and prevention. Furthermore, there is a need for continuous improvement in the internal control systems within government agencies to detect and prevent fraudulent behavior proactively. The research also stresses the importance of public sector officials embracing core values such as integrity, objectivity, fairness, and accountability in their operations. Finally, it is crucial for forensic accountants to receive specialized training in forensic accounting techniques and procedures to better detect and resolve fraud cases in the public sector. These actions will contribute to reducing fraud levels and improving the overall governance of Nigeria's public sector.*

Keywords: *Corruption, Fraud identification, Forensic accounting, Public sector, Theories*

1. INTRODUCTION

Fraud atau penipuan merupakan masalah yang semakin meningkat di berbagai sektor, baik publik maupun komersial, di seluruh dunia, termasuk di Nigeria. Dalam konteks ini, Efiang (2019) mencatat adanya lonjakan penipuan keuangan yang memberikan dampak domino kepada berbagai lapisan masyarakat, mulai dari pembuat kebijakan, pejabat tinggi di lembaga keuangan, hingga petugas hukum dan penegak aturan. Penipuan ini tidak hanya merugikan individu atau organisasi tertentu, tetapi juga memengaruhi perekonomian secara keseluruhan, menyebabkan kerugian besar yang mencakup likuidasi perusahaan besar dan pencurian besar-besaran di sektor publik. Abalaka (2024) menegaskan bahwa fenomena penipuan ini telah membawa banyak perusahaan besar (blue-chip companies) kepada kegagalan, serta berkontribusi pada peningkatan angka pengangguran akibat terhambatnya pelaksanaan program-program sektor publik yang telah direncanakan.

Dampak penipuan yang terjadi di sektor publik dan privat juga semakin meluas. Di sektor privat, penipuan berkisar dari penggelapan uang yang kecil hingga embezzlement (penggelapan dana) dalam skala besar yang dilakukan oleh anggota manajemen. Dalam banyak kasus, praktik penipuan ini juga melibatkan laporan keuangan yang disusun secara tidak jujur untuk menghindari tindakan hukum, sebuah fenomena yang cukup umum di kalangan pejabat dan perusahaan besar. Ajiteru (2024) menjelaskan bahwa kesimpulan yang dapat diambil dari situasi ini adalah bahwa negara seolah sudah terbiasa dengan kondisi tersebut, bahkan beberapa individu kaya raya yang tidak pantas telah mengumpulkan kekayaan dengan cara merugikan masyarakat, menggambarkan kesenjangan antara kekuasaan dan kemiskinan.

Tidak hanya di sektor privat, penipuan juga merambah sektor publik, di mana banyak pejabat eksekutif negara memperoleh kekayaan yang tidak sah dan mengarah pada kerugian besar bagi masyarakat. Sulaiman (2024) mengungkapkan bahwa kondisi ini semakin memburuk karena adanya kebebasan yang memungkinkan para pelaku untuk mencuri dan menyalahgunakan laporan keuangan tanpa sanksi yang memadai. Akibatnya, sistem ekonomi negara semakin terguncang, dan kepercayaan publik terhadap sektor pemerintahan dan sektor swasta semakin menurun.

Di tengah meningkatnya kasus penipuan, semakin banyak negara yang mulai mengadopsi pendekatan-pendekatan baru untuk mencegah dan mendeteksi penipuan secara lebih efektif. Salah satu pendekatan yang sedang berkembang pesat di negara maju adalah penggunaan akuntansi forensik, yang terbukti efektif dalam mengidentifikasi dan mengungkapkan praktik penipuan yang tersembunyi. Abalaka (2024) mencatat bahwa penggunaan akuntansi forensik dapat mengurangi frekuensi penipuan di negara-negara maju karena pendekatan ini mampu mendeteksi dan mengungkap kejahatan keuangan dengan lebih baik dibandingkan dengan metode tradisional.

Akuntansi forensik adalah cabang akuntansi yang menggunakan pendekatan investigatif untuk mengungkapkan tindak pidana atau aktivitas ilegal yang dilakukan oleh individu atau entitas perusahaan. Metode ini tidak hanya berfokus pada identifikasi transaksi yang salah, tetapi juga pada penyelidikan lebih mendalam untuk mengetahui penyebab dan pola penipuan yang terjadi. Sulaiman (2024) berpendapat bahwa penerapan akuntansi forensik di sektor publik dan privat di Nigeria akan sangat membantu dalam mencegah praktik penipuan yang merugikan negara dan masyarakat. Oleh karena itu, penting bagi berbagai instansi pemerintah dan perusahaan publik untuk mengimplementasikan metode ini guna meningkatkan transparansi dan akuntabilitas dalam pengelolaan keuangan mereka.

The study's goal

Examining the connection between forensic accounting and fraud detection and prevention in the Nigerian public sector is the primary goal of this study. The particular goals are to:

- Analyze how forensic accounting services affect the Nigerian public sector's ability to detect fraud and maintain control.
- Investigate the connection between litigation support services and forensic accounting in the Nigerian office of the federation's accountant general.
- Analyze how using forensic accounting services helps stop fraud in the Nigerian government.

Research Issue

- To address the goals of the study, the following queries are hypothesized:
- How well does data mining identify and stop fraudulent activity in MDAs?
- How well does the ratio analysis technique (RAS) work in MDAs to stop or identify fraudulent schemes?
- How well does the trend analysis approach (TRD) identify and stop fraudulent activity in MDAs?

The inquiries for the study

The research questions developed to direct the study are as follows:

- What impact does using forensic accounting services have on identifying fraud in the public sector of Nigeria?
- Does the Nigerian office of the federation's accountant general have a meaningful connection between forensic accounting and litigation support services?
- What role does forensic accounting play in stopping fraud in the public sector in Nigeria?

Research Hypotheses

- **Ho1:** Fraud in the public sector cannot be detected by using forensic accounting services.
- **Ho2:** In the Nigerian office of the federation's accountant general, there is no discernible relationship between forensic accounting and legal action support services.
- **Ho3:** Fraud in the public sector cannot be prevented by using forensic accounting services.

Review of Literature and Development of Hypotheses

The conceptual framework, theoretical framework, and empirical framework are the three divisions of the review of related literature in this work.

The Theory of Concepts

A conceptual framework weaves the descriptions being referred to together, draws distinctions, and arranges ideas and concepts in a way that readers can understand. The theoretical framework in order to detect, investigate, and prevent fraud, this study depends on forensic accounting, forensic auditing, and forensic accounting (Sulaiman, 2024).

The Forensic Accounting Concept

According to Abalaka (2024), forensic accounting is the application of natural laws to human laws. Forensic scientists typically perform this function as factual and evidentiary interpreters and examiners in court cases, providing expert opinions on their findings. According to Fyनेface and Oseiweh (2019), forensic accounting is a crucial investigative tool for identifying fraud. According to Mukoro, Yamusa, and Faboyede (2020), forensic accounting aids in the implementation of efficient internal control and the prevention of fraud within a company. Additionally, he defined forensic accounting as a combination of investigative and auditing abilities. Therefore, it is the process of accurately and factually summarizing, interpreting, and presenting complex financial matters in a court of law as an expert opinion and witness. Sulaiman (2024). In order to investigate and discover financial crimes and other economic malpractices, forensic accounting is defined by Al Samara, AL Afeef, and Al Ali (2017) as the application of criminal methods and the integration of investigative accounting activities and legal processes. According to Zysma (2016), forensic accounting is the integration of investigative, accounting, and auditing expertise. The highest level of assurance is provided by forensic accounting, which is suitable for legal matters (Blessing, 2015). Forensic accounting, according to Abdullahi and Mansor (2019), is the use of accounting and investigative expertise to a degree that the appropriate court deems appropriate in order to address contentious issues in the the background of both civil and criminal cases. Since fraud might involve unlawful property acquisition, concealment, or deception, it can be a theme in forensic accounting. Knowledge of forensic accounting can help the accountant create reliable evidence against the prosecutors in court using historical records and financial statements (Nekede & Oko, 2018). To a large degree, accountants and auditors are now interested in forensic accounting. According to a study by Imoniana, Antunes, and

Formigoni (2018), 42% of organizations have shown support for the need for forensic accountants because of the sharp rise in economic crimes and fraud. Popoola, Che-Ahmad, and Samsudin (2016) state that forensic accountants are certified to go beyond the numbers and address the facts of the situation. Additionally, he pointed out that forensic accounting encompasses the following: investigating, analyzing, and presenting financial evidence; creating computer programs to assist in this process; communicating the results in the form of reports, displays, and document collection; and supporting legal proceedings by attesting in court, serving as an expert witness, and establishing visual aids to support trial evidence (Sulaiman, 2024).

Repression, outstripping, embezzlement, tampering with reserves, fake payment, theft defalcation, insider abuses and forgeries, unauthorized lending, dishonest substitutions, lending money to ghost borrowers, kite flying and cross firing, fictitious contracts, deceptive use of firm documents, and other methods are some of the ways that fraud is classified by Okafor and Agbiogwu (2018). As stated by Othman, Aris, Mardziah, Zainan, and Amin (2019), fraud in an organization can take two forms. The first involves using company resources for personal benefit, while the second involves making fraudulent financial statements. According to research, the rate of losses in the public sector brought on by the dishonest actions of employees and political office holders is significantly larger than the rate of losses brought on by the carelessness of citizens. About 60% of workers are likely to perpetrate fraud, and 80% of people in political office may be tempted to exploit their position of authority to conduct fraud under the right circumstances (Ogundana, Okere, Ogunleye & Oladapo, 2018). It goes without saying that the widespread fraud in Nigeria's public sector has transformed traditional audits and investigation not suitable or efficient for identifying and stopping fraud. The rise of forensic accounting, which aims to develop and improve techniques and skills for tackling these challenges with its accountants who are experts in detecting, preventing of fraud, and presenting litigation support service in Nigerian Court, was necessary in 2009 after researchers noticed that the level of fraud and other economic crimes had rapidly increased to about 70%. This had intimidated national development and made conventional auditors weak (Umar, Samsudin & Mohamed, 2017).

Forensic accounting's function

It is impossible to overstate the importance of forensic accounting in identifying fraud in Nigeria's public sector. According to Owojori & Asaolu (2019), forensic accountants play a distinct role than standard auditors, and it is appropriate for a company. He adds that forensic

accountants are educated to go beyond disagreement in a variety of ways and use their accounting, auditing, and investigative abilities while conducting investigations. They provide litigation support services in the court of law by analyzing, interpreting, summarizing, and presenting difficult problems in a way that is clear and likely supported (Sulaiman, 2024). A skilled forensic accountant is solely focused on detecting and preventing fraud, according to Crumbley and Apostolou (2015). According to Krell (2017), forensic accounting frequently entails a thorough detail effort to break through concealing strategies. A forensic accountant is an expert in detecting fraud, recording the precise evidence needed for a successful criminal prosecution, providing initial guidance as an evaluation of the pleading and evidence at the beginning of proceedings, reviewing and identifying important records that ought to be accessible as proof, create an intelligible detail balance on quantum evidence, Examine professional accounting reports and legal advice regarding accounting and financial matters. Ajiteru (2024).

Overview of the Public Sector in Nigeria

According to Adebisi and Gbegi (2019), public sectors are those organizations that are neither founded or administered by a private entity since the government finances, runs, and manages them on behalf of the people. Under the direction of decrees and constitutions, the Federal, State, and Local Governments of Nigeria oversee the public sector. The Federal Republic of Nigeria's 1999 constitution, the Finance Control Act, and other public sector regulations are highlighted by Enofe, Ekpulu, and Ajala (2015). The 1956 Audit Ordinance, the Financial Regulation Act of 1958, the Management Act of 1958, and the Revenue Allocation Laws. It is regrettable to observe that frauds of all kinds are pervasive in various public sectors when considering the countless policies of the government. It is important to remember that the majority of corruptions and fraudulent activities are being discovered. The government must figure out a way to stop this stigma, though. The government can avoid costly investigations by preventing fraud. According to Modugu and Anyaduba (2018), an environment that is successful in preventing fraud can save a significant amount of money on investigation expenses. Ajiteru (2024).

Auditing for Forensics

This is the use of accounting techniques to find and gather proof for legal action and subsequent prosecution of embezzlement-related crimes, deception or deceptive practices. In order to obtain facts and evidence in a predetermined context regarding legal or financial

disputes and/or irregularities and to provide preventive advice, forensic auditing is defined by the Institute of Forensic Auditors, Belgium (2016) as an activity that consists of gathering, verifying, processing, analyzing, and reporting on data. Forensic auditing, according to Eze (2015), is the use of accounting techniques to track and gather forensic evidence for the purpose of investigating and prosecuting criminal offenses like fraud or embezzlement. To prosecute a party for fraud, embezzlement, or other financial allegations, forensic auditing may be carried out (Abalaka, 2024). This is consistent with Greek's (2021) definition of forensic auditing, which is an analysis and assessment of a firm's specific financial data to be used as proof in court. It is an analysis and assessment of a company's or person's financial data for use as evidence in court, according to Chatteriji (2019). Forensic audit reports are used to prosecute a party for financial accusations such as embezzlement or fraud, as well as to prepare legal defenses. According to Enofe, Omagbon, and Ehigiator (2015), forensic auditing is the use of accounting, investigative, criminology, and litigation services expertise to find, examine, and disseminate evidence of underlying reporting events.

The Triangle of Fraud

To find potential fraud, its origins, and the systemic flaw that led to it, forensic accountants use this information. The three elements are based on the fraud triangle concept. that combine to form the triangle are opportunity, motivation, and justification. Any individual must have an incentive to commit fraud, according to Abalaka (2024).

Possibility: When internal controls are inadequate or management oversight of internal control implementation is inadequate, employees take advantage of their position to perpetrate fraud. The majority of employees who commit fraud do so because they have access to resources and data that help them hide their dishonest activities. It is true that workers require access to a specific platform in order to carry out their duties, but that same access may also give them the chance to commit fraud (Sulaiman, 2024).

Pressure/Incentives: Employees may conduct fraud under pressure. Financial difficulties are merely one aspect of pressure. According to Lister (2017), there are three Types of pressure or incentive include: external pressures including risks to the company's financial health, lender covenants, and market expectations; personal pressure to pay for lifestyle; and employment pressure from ongoing compensation arrangements or management's financial interest. The motivations that can lead to fraud are the issues that were discovered Ajiteru, (2024)

An employee may attempt to rationalize their deception in order to defend their actions.

For instance, it may be used to excuse dishonest behavior if an employee has accommodation concerns. An employee who feels underpaid may also claim that it is a means of increasing their compensation. As a result, the employee's use of rationalization to defend his actions is fraudulent. It is a means to conceal the employer was wronged. Abalaka (2024) by making the employers feel bad about the situation. The fraud triangle is used in forensic accounting to pinpoint corporate system vulnerabilities and identify potential fraud suspects. It is made up of three fundamental ideas—incentives, opportunities, and rationalization that when combined make an environment conducive to deception. Individuals must be able to justify financial fraud, as well as have the opportunity and motivation to do so (Sulaiman, 2024).

Diamond Fraud

According to Eze (2015), the diamond theory of fraud describes how a person's aptitudes, character attributes, and abilities play a significant part in predicting the likelihood of fraud. According to Crumbley, Heitger, and Smith (2017) and Wolf and Hermanson (2024), a fraudster has to have the required qualities, skills, or positional power to carry out his crime. Eze (2015) added that although opportunities can lead to fraud, people will be drawn to it by incentives and justifications; however, such a person must be able to take advantage of the discovered weaknesses and recognize the open doorway as an opportunity. For example, regardless of the chance or incentive, a person would not know how to manipulate numbers if they do not know how to write journal or ledger entries in the books of accounts (Rasey 2019).

White-collar crime

According to Michael (2016), Sutherland (2019) developed this idea, attributing distinct traits and motivations from those of the average street criminal. In actuality, this kind of crime was perpetrated by a well-respected individual with a good social standing while he was employed at Abalaka (2022). It differs from blue collar street crimes like theft, assault, rape, vandalism, and arson, which are probably caused by structural, psychological, and associational causes. Opportunists, such as white-collar thieves, gradually learn how to use their situation in order to amass wealth. They are wealthy, talented, and well-educated people who are qualified to obtain employment that gives them unfettered access to frequently substantial sums of money (Ajiteru, 2024).

The FBI has taken a limited stance, characterizing white-collar crime as those unlawful activities that are marked by dishonesty, concealment, betrayal, or breach of confidence and which do not rely on the use or threat of physical force or violence (Sulaiman, 2024).

In contrast to the corporate environment, where victim identification is less clear and reporting is hindered by a culture of commercial confidentiality, blue collar crime is more likely to include physical force. According to Fredrichs (2017), the histories and traits of the criminals are the only things that distinguish one crime from another. Ajiteru (2024). The lives of nearly all white-collar criminals are characterized by privilege, a large portion of which stems from class disparity. A significant number of white-collar crimes are thought to go unreported or go unnoticed. Due to the elevated position to prevent such high-profile fraud, the perpetrators of these crimes require the assistance of a highly qualified and experienced examiner or investigator, such as a professional forensic accountant.

Fraud Identification, Investigation, and Control Using Forensic Accounting and Auditing

Enforcing policies that would prevent fraud from happening in the first place is known as fraud prevention. When preventing fraud becomes challenging, fraud detection emerges. According to Abalaka (2024), the identification of frauds must continue as it happens and comes after the commitment (Bolton & Hand, 2022). It has been noted that a fraud case necessitates an advanced strategy from the point of prevention to the point of detection. Okafor (2024) asserts that it is essential as human creativity creates all several strategies to outperform other people or organizations. Falsifying accounting records and using other inventive accounting methods are also part of it. Defalcation, suppression, outright theft and embezzlement, tampering with reserves, insider abuses and forgeries, fraudulent substitutions, unauthorized, unauthorized lending, lending to ghost borrowers, kite flying and cross firing, unofficial borrowing, impersonation, teeming and lading, fake payment, fraudulent use of the firm's documents, fictitious accounts, false proceeds of collection, manipulation of vouchers, dry posting, over invoicing, inflation of statistical data, manipulation of ledger accounts, fictitious contracts, duplicate check books, computer fraud, etc. are some of the methods that are developed on a daily basis, according to Karwai (2017), Ajie and Ezi (2020), Okafor (2004), and Adeniji (2016). According to Arokiasamy & Cristal (2009), the culmination of all these is civil and criminal law litigation. One of the contemporary strategies that can be used from the stage of fraud prevention to the stage of fraud detection is forensic accounting (Sulaiman, 2024).

According to Baird and Zelin (2019), forensic accounting is still a crucial investigation technique for identifying fraud. Curtis (2018) supported this by stating that forensic accounting is crucial to the legal system's provision of expert services, including the study of financial records in fraud schemes, the creation of fictitious invoices, and suspicious bankruptcy valuations. According to Kasum (2019), the public sector needs forensic accountants' services more than the private sector does. According to Ramaswamy (2015), inadequate corporate governance is partially to blame for the rise in fraud cases. Failures in accounting and governance allow fraudsters to exploit weaknesses in businesses. Price Waterhouse and Coopers (PWC 2003) has observed a rise in global criminal cases, which has resulted in organizational failure. According to Abalaka (2024), the report urges adoption of forensic accounting and education.

The best tools available to investigators for identifying and carrying out white-collar investigations are still computer forensics. According to Degboro and Olofinsola (2017), forensic accounting is the use of criminality techniques in conjunction with legal and accounting investigation measures to identify and look into financial crimes and associated accounting misconduct. Dhar and Sarkar (2020) claim that forensic accounting, sometimes known as fraud audit or investigative accounting, is a synthesis of accounting and forensic science. In the words of According to Crumbley (2018), forensic science is the application of natural laws to human laws. According to him, forensic scientists analyze and evaluate facts and evidence in court cases and provide professional judgment on their outcome. Ajiteru (2024). According to Baird and Zelin (2019), forensic accounting is a crucial investigative technique for fraud detection. According to Gray (2018), identify fraud is part of the forensic accountants' examination. According to Gottschalk (2020), the evidence uncovered via the analysis of financial documents is the main focus of forensic accounting. A forensic accountant's prepared or gathered evidence can be used in a variety of situations. Curtis (2018) asserts that forensic accountants play a crucial role in the legal system by offering professional services like forgery invoices assessments, dubious bankruptcy assessments, and examination of financial records in fraudulent schemes. According to Hopwood, Young, and Leiner (2018), fraud investigation is the methodical process of obtaining and examining information in order to record whether fraud has occurred or not. The processes that are involved include engagement, evidence collecting, reporting, and loss recovery, in that order. Forensic investigations are defined by Albrecht and Albrecht (2021) as the use of specialist investigative abilities to perform an inquiry in a way that will allow the results to be applied in a court of law (Sulaiman, 2024).

Conceptual Structure

Depending on the situation, different authors define fraud in different ways. However, other people describe fraud as a deception intended to defraud someone else. According to Black's Law Dictionary, fraud is defined as any of the many different strategies that human ingenuity can come up with, and that one person uses to gain an advantage over another by making false claims or hiding the truth. It encompasses any unjust method of deceiving someone else, including surprise, trickery, cunning, and dissembling (Sulaiman, 2024).

Thus, it entails confidence, deceit, and cunning. The Fraud Triangle Theory and the Fraud Diamond Theory serve as the foundation for the investigation.

The Diamond Fraud Theory

An offshoot of the fraud triangle idea is the fraud diamond theory. In their 2019 study, David Wolfe and Dana Hermanson combined "the element of capability personal traits and abilities," which are crucial in determining whether or not fraud would occur. The four views were seen by Wolfe and Hermanson (2016) as triggering elements that needed to be present at the same time for fraud to occur. Although Cressey's fraud theory model identified several characteristics or variables that raise the likelihood of fraud in a particular circumstance, the theory didn't offer flawless direction. In order to address the additional precipitating circumstances that the fraud triangle model does not address, the fraud diamond theory is an improvement on the fraud triangle theory. In order for fraud to occur, a fourth perceived element—capability—must be present in the system, according to Abalaka (2024). Consequently, Wolfe and Hermanson went beyond incentive, opportunity, and rationalization to include the particular capability or capacity of the One of the key components that can encourage fraud is the fraudster. They concluded that even though there might be opportunities, pressures, and justifications for fraud to happen, it won't happen if the fraudster doesn't have the necessary skills in place (Sulaiman, 2024).

The Theory of the Fraud Triangle

The triangle of apparent opportunity, pressure, and reasoning is how Classic deception Theory explains the motivations behind deception. The phrase "Fraud Triangle" is attributed to Edwin Sutherland, who first used it in his 1949 book *White Collar Crime* in his book. As a result, he is considered the model's main contributor. Cressey (2018) developed the idea in an effort to explain what drives, inspires, or encourages people to conduct fraud or criminal activity. He learned from his many interviews with convicted swindlers in prison that three

conditions must be met for any scam to take place: opportunity, incentive or pressure, and justification. He noted that only when someone is under duress or the fraudster has a driving force would deceit or criminal activity occur. This element could be a significant financial necessity, an employee's unrealistic expectations, or the organization's performance incentive or penalty programs for those who fail to meet goals (Ajiteru, 2024). However, despite the pressure to commit fraud, it won't happen if the opportunity and enabling environment aren't present. Thus, a swindler can profit from obvious opportunities such as inadequate internal control, improper responsibility, or a lack of oversight. The resources to be scammed must be accessible or under control. Although there may be pressure and opportunity for fraud to occur, the theory made the assumption that fraud will not materialize in the absence of rationalization, or justification for a particular action, while also taking into account the disparity between the cost or consequences of the fraudster being caught and the benefit accruing from the crime. According to Sulaiman (2024), rationalization completes the triggering conditions that must be present at the same time for fraud to occur. According to Ajiteru (2024), this is self-justification for aberrant behavior, such as defending criminality by stating that the action or actions are required and justified as normal or appropriate.

Examining Previous Empirical Research

While examining several relevant articles and studies that have been produced about the topic, Many ideas and contributions were offered. Umar, Samsudin, and Mohamed (2016) discuss government spending authorization and revenue control. In order to accomplish effective financial management in the public sector, the study identified the components of revenue control. These include: regular oversight; examining the revenue administration system to ensure that services are not provided without charge; properly submitting demand notices and following up to collect debts; promptly submitting controlled forms and documents along with receipt records; depositing excess funds into the bank account promptly; setting up cash and authority limits; and putting in place an effective internal control system (Ajiteru, 2024). Popoola, Che-Ahmad, and Samsudin (2016) concurred with the results of the aforementioned investigation carried out by the public accounts committee and the office of the Auditor General of the Federation were added to the list of important control mechanisms by Adams Umar, Samsudin, and Mohamed (2016). This shows that the government, especially in Nigeria, has implemented impressive standards and financial rules to prevent fraud in a variety of ways, including corruption, misappropriation of assets and other resources, and other financial statement fraud. Sulaiman (2024).

In their study, Baz. Samsudin, Che-Ahmad, and Opoola (2016) assessed the functions of forensic auditors in combating fraudulent activity, the distinction between forensic and statutory auditors, the characteristics of forensic auditors, and the influence of forensic auditors on corporate governance in Nigeria. The study comes to the conclusion that forensic auditors have strengthened the independence of external auditors and increased management responsibility. Ajiteru (2024). Masoyi, Dadi and Ogere (2016) investigated how well forensic auditing works in Harare, Zimbabwe, to identify and stop bank frauds. Thirteen commercial banks, four building societies, and four audit companies provided information for the study through questionnaires, document reviews, and in-person interviews. The study found that while forensic audits significantly improves an organization's performance, the forensic auditing department lacked the necessary technological know-how and resources. Modugu and Anyaduba (2018) investigated financial fraud and forensic accounting in Nigeria. Using a sample size of 143 practicing auditors, accountants, stakeholders, and management personnel, the study employed a survey design. After analyzing the data using the binomial test, the authors concluded that there is a significant consensus among stakeholders regarding the efficacy of forensic accounting in preventing fraud and control, financial reporting, and the quality of internal control Ajiteru (2024).

In order to empirically evaluate forensic accounting as a solution for economic and financial crimes in the Nigerian public sector, Akkeren and Tarr (2016) used Chi-square in their study along with a social science statistics program. Their study, which tested four assumptions, demonstrated that forensic accounting is a financial tactic used to identify and stop financial and economic misappropriation in the Nigerian economy. The capacity of forensic accountants to plan fraud detection techniques was evaluated by Adebisi, Matthew, and Emmanuel (2016) using mean and standard deviation. Additionally, they used analysis of variance ANOVA and multivariate analysis of variance to compare their study to Agbibo's (2017). According to the study, forensic accountants effectively alter the caliber and character of audit test when there is a significant level of managerial fraud. Additionally, they recommend that rather than consulting them, forensic accountants should be involved in the risk of management fraud appraisal process. According to Suleiman and Othman (2016), the Nigerian banking industry needs forensic accountants. Abalaka (2024) states that forensic accounting is a helpful instrument for dealing with financial crimes in the banking system. As a result, traditional accounting methods are ineffective at stopping financial crimes. Instead of stressing the traditional separation of roles and protection of assets, they came to the conclusion that the belief that auditors have identified frauds the least is valid since auditors are better

suiting to identify frauds (Ajiteru, 2024). The majority of the examined studies have investigated forensic accounting research and gathered information in their own states. However, as stated in the problem statement, it is necessary to investigate the broader scope by extending it to a sufficient number of Federal Government Ministries, which are primarily the battleground for fraud and corruption. This will help gather pertinent information that can yield reliable and acceptable results. Sulaiman (2024).

Techniques

A research survey design was used for this study, with a sample size of about 100 (100) respondents, consisting of auditors and accountants from the four ministries chosen from FCT Abuja, and a population of four (4) ministries out of all ministries in Nigeria.

Two sources provided the data used in this investigation. Both primary and secondary sources provided the data. sources, with standardized questionnaires distributed to respondents across the several ministries serving as the principal source, which was the most important source. A well-structured questionnaire was employed in the study to collect data from participants. Fifty questionnaires were filled out and returned after they were distributed to respondents from four ministries in the federation's accountant general's office.

Analysis and Interpretation of Data

Analysis of Variance was used to examine the information gathered from the surveys (ANOVA). ANOVA was used for this study because it may be used to compare the variation in more than two independent samples taken from the same population and to ascertain the amount of variance in dependent variables that is caused by independent variables.

According to the decision rule, if the computed f-ratio value is higher than the critical value of f, or (ft-1, N-t), the null hypothesis should be rejected, if not, it is accepted.

Hypothesis Testing

H1: Forensic accounting services are ineffective in identifying fraud in the public sector.

Variables	Question 2	Question 8	Question 11	Total
Agree	6	14	10	30
Strongly agree	37	30	25	92
Disagree	4	5	5	14
strongly disagree	3	1	10	14
Total	50	50	50	150

Anova Summary

Source	Sum of square	Degree of freedom	Mean square	F ratio
Between	1510	3	503.3	28.16
Within	143	8	17.875	
Total	1653	11		

Critical value of 5% level of significance with degree of freedom 3 to 8 is 4.07

Decision Rule

Since the calculated value is 28.16, is greater than the critical value of 4.07. The alternative hypothesis (H_A) is accepted and the null hypothesis (H_0) is rejected. Therefore, the application of forensic accounting service in Public Sector is effective in detecting fraud.

H₂: There is no significant relationship between forensic accounting and litigation support service in Nigerian's court.

Variables	Question 3	Question 6	Question 10	Total
Agree	10	10	6	26
Strongly agree	35	35	30	100
Disagree	5	5	7	17
Strongly disagree	-	-	7	7
Total	50	50	50	150

Anova Summary

Sources	Sum of square	Degree of freedom	Mean square	F ratio
Between	1774	3	591.33	80.7
Within	44	6	7.33	
Total	1818	9		

Critical value 5% level of significant with degree of freedom 3 to 6 is 4.76

Rule of Decision

given that the computed value of 80.7 exceeds the crucial value of 4.76. The null hypothesis (H_0) is rejected and the alternative hypothesis (H_A) is accepted. Forensic accounting and litigation support services are hence closely related in the Nigerian office of the federation's accountant general.

H₃: Fraud in the public sector can be effectively prevented by using forensic accounting.

Variables	Question 5	Question 7	Question 9	Total
Agree	8	12	10	30
Strongly agree	32	28	34	94
Disagree Strongly	6	3	5	14
disagree	4	7	1	12
Total	50	50	50	150

Anova Summary

Source	Sum of square	Degree of freedom	Mean square	F ratio
Between	1524	3	508	108
Within	33	7	4.7	
Total	1557	10		

Critical value at 5% level of significance with degree of freedom 3 to 7 is 4.35.

Rule of Decision

The null hypothesis (HO) is rejected and the alternative hypothesis (HA) is accepted since the computed value of 108 is higher than the crucial value of 4.35. Thus, we can draw the conclusion that forensic accounting is a useful tool for combating fraud in the public sector.

Analysis of the Results

The following results are based on the analysis of variance (ANOVA) that was performed to evaluate hypotheses one, two, and three.

There were 150 respondents in the test of hypothesis one, with 122 agreeing and 28 disagreeing. This demonstrated that forensic accounting is a useful tool for identifying fraud in Nigeria's public sector. This result is consistent with the research of Arzova (2018) and Ranaswany (2015).

129 individuals agreed with the second hypothesis test, while 21 Respondents were divided. This shown that forensic accounting and litigation support services in Nigerian courts have a substantial relationship. Regarding this finding, Manning (2017) and Cutis (2018) have similar opinions.

Twenty-four respondents disagreed with the third hypothesis, while 126 people agreed. This demonstrated how well forensic accounting can be used to stop fraud in Nigeria's public sector. This is consistent with Dada et al. (2018) and Gray (2018).

CONCLUSIONS AND RECOMMENDATIONS

Using four ministries in the Imo State civil service as a case study, the study attempted to provide a thorough analysis of the impacts of forensic accounting and fraud detection and prevention in the Nigerian public sector. According to this study, forensic accounting combines accounting, auditing, and the ability to look into, stop, and present reliable evidence that is being used against prosecutors in Nigerian courts. The survey also revealed that forensic accountants can help prevent or lessen fraud committed by public sector employees and political office holders. To effectively contribute to economic development and safeguard the reputation of the Nigerian public sector, forensic accountants also needed to possess forensic accounting capabilities. The use of forensic accounting should be adopted by public sector organizations, particularly in light of the high degree of fraud associated with modern, cutting-edge technology. By providing their employees with proper training, the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) should promote the use of forensic accounting and confirm that the anti-graft agency's senior staff members are dedicated to the initiative. A suitable forensic accounting system should be established to collect all relevant evidence regarding any fraud in cases where prosecution is required. The Nigerian government should reorganize the various anti-corruption agencies, including the EFCC and ICPC, to improve performance; professional accounting bodies in Nigeria should ensure that more forensic accountants are produced and are properly trained with the latest forensic accounting processes; the public sector should also adopt a good accounting system in valuable and effective practices; and the Nigerian public sector should establish a consistent internal control system and initiate efficient and effective internal checks. Additionally, the Financial Reporting Council (FRC) ought to guarantee the highest standards, rules, and To guarantee the delivery of services and best practices, rules have been set. Lastly, in order to restore the caliber of internal auditors, the Nigerian public sector must make investments in developing human capacity. To eradicate or lower the level of fraud in the Nigerian public sector, Nigerians should also uphold the moral principles of transparency, honesty, equality, and fairness. Other variables including the relative size factor (RSF), relational trend analysis, and Benford's law approach should be used in future forensic accounting and fraud prevention studies. The newest software and IT infrastructure with data-mining capabilities should be available to government departments and agencies. Multitasking professional accountants with strong IT skills should be hired by public sector MDAs to serve as faculty members in the audit and accounts departments.

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