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FORENSIC DATA ANALYTICAL SKILLS AND FRAUD MANAGEMENT IN MINISTRIES, DEPARTMENTS AND AGENCIES IN SOUTH-EAST NIGERIA

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ABSTRACT

The study examined the vitality of Forensic Audit practice in the public sector of the South East Nigeria towards the effective detection cum deterrence of fraud in Ministries, Departments and Agencies in the region. To achieve the stated broad objectives, The study specifically ascertained the effect of forensic arbitration skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria. Furthermore, it investigated the effect of forensic litigation skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria. Deploying the survey research design, a total of 260 Respondents was determined using Yaro Yamanene formula and sampled in MDAs in the 5 States namely Anambra, Abia, Ebonyi, Enugu, and Imo States which constitute the South East region of Nigeria. A 5-point rating scale well articulated google form-based research e-questionnaire served as the channel for the harvest of opinion from the Respondents. The Multiple regression analytical technique was used to test the relevant hypotheses, and the study found that arbitration skills have a significant and positive effect on fraud deterrence in the public sector in South East Nigeria (coefficient 0.268; pivalue 0.0000). It was also discovered that forensic litigation skills significantly and positively affect fraud deterrence in MDAs (coefficient 0.257; p-value 0.0000). The study therefore concludes that Ministries, Departments, and Agencies (MDAs) equipped with forensic expertise are more capable of identifying irregularities, disrupting potential fraudulent schemes, and creating operational climates that discourage unethical financial practices. As result, it recommends that the Head of the Civil Service of the Federation need to develop and institutionalize a continuous professional development program focused on forensic arbitration for internal auditors and legal officers in MDAs. Also, the Attorney-General of the State need to establish specialized forensic litigation desks within all public sector legal departments to facilitate proactive legal responses to fraud, including case preparation, evidence preservation, and collaboration with forensic auditors for deterrent prosecution.

Key words: *Forensic Arbitration Skills, Forensic Audit Practice, Forensic Litigation Skills, Fraud Deterrence, Fraud Management.*

INTRODUCTION

Fraud is alarmingly rampant in the Nigerian public sector, affecting nearly every level of government and undermining the nation's economic development and public trust. Reports indicate that procurement fraud alone accounts for approximately 70% of all corruption cases in the public sector, with ghost contracts worth 1.3 billion naira allegedly awarded to non-existent firms between 2019 and 2021 (Adebayo, Adenle, Ojeleye & Ayeni, 2024; Natsa, 2024). High-profile audits, such as the KPMG review of the Nigerian National Petroleum

Corporation (NNPC), have exposed massive corruption, including illegal fund deductions and the failure to account for several billions of naira meant for the federation (Adebisi & Gbegi, 2015). From 2009 to 2010, Nigeria reportedly lost N13.8 billion to various financial scams, highlighting the scale of undetected or hushed-up frauds (Adebisi & Gbegi, 2015). These issues are compounded by weak internal controls, underutilized forensic accounting tools, and insufficient whistleblower protections, which collectively create an environment conducive to persistent fraudulent activities (Vutumu, Oshota & Akinteye, 2025).

The incidence of fraud such as embezzlement of public funds, procurement scams, payroll padding, ghost workers, and inflated contracts still continue to undermine the effectiveness of public services and diminish public confidence in government institutions. Sadly, the resources that could have been allocated to critical areas such as healthcare, education, and infrastructure development are instead diverted or squandered, perpetuating cycles of poverty and underdevelopment. Furthermore, the erosion of public trust in government institutions fosters a culture of cynicism and disengagement among citizens, weakening the social contract between the government and the populace. Worststill, Nwoye, Okoye and Oraka (2013) noted that there are no auditing procedures that can provide absolute assurance in detecting all fraudulent financial reporting practices. This stands out as one of the most difficult issues facing the Auditing profession, not just in Nigeria but globally.

In the contemporary business domain, organizations must not only comply with regulatory frameworks but also demonstrate their commitment to ethical practices and accountability. As a result, the integration of forensic investigation practice into standard financial procedures is increasingly recognized as a vital strategy not only for the effective mitigation of the obvious inadequacies of the traditional audit practice but also for safeguarding assets, maintaining stakeholder confidence, and ensuring compliance with legal requirements (Ariyo-Edu & Woli-Jimoh, 2024). For the investigation to be successful, forensic data mining skills should be possessed by the investigator. These skills are particularly valuable in today's data-driven world, where the sheer volume of financial and transactional data makes it difficult to manually review and analyze every detail. One such core skills is forensic analytical skills. Forensic analytical skills also involve a keen understanding of how financial fraud can be perpetrated (Nigrini, 2020). This also includes the ability of the Forensic Investigator to translate complex financial data into evidence that is understandable in a court of law

Accordingly, the link between forensic investigation practice and fraud detection in the Nigerian public sector is based on the premise that forensic investigations enhance the ability to uncover fraudulent activities by employing specialized techniques and tools tailored to detect anomalies in financial records (Alao, Adegbie & Ogundajo, 2023; Olaiya & Adekola, 2022; Ogunode & Dada, 2022; Onah, Okolie & Eneh, 2022). This rigorous approach enables investigating Auditors to identify red flags that may indicate potential fraud, such as unusual transactions or discrepancies between reported figures and actual performance. Additionally, the integration of forensic investigation practices into public sector operations can help to strengthen internal control systems by providing recommendations for improvement based on the audit findings.

Objectives

Broadly, the study explores the effect of forensic data analytical skills on fraud management in Ministries, Departments and Agencies in South-East, Nigeria.. Specifically, it:

1. ascertain the extent of effect of forensic data analytical skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria.
2. determine how forensic data analytical skills affects fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

Hypotheses

H_{01}: The effect of Forensic data analytical skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria is not statistically significant.

H_{02}: Forensic data analytical skills have no significant effect on fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

LITERATURE REVIEW

Forensic Data Analytical Skills:

Forensic data analytical skills refer to the specialized set of abilities required to scrutinize, interpret, and analyze financial data and records, with the aim of uncovering irregularities, discrepancies, or fraudulent activities (Nigrini, 2020). These skills are critical in the context of forensic accounting, where the goal is not merely to assess the financial records for accuracy but to identify any evidence of wrongdoing or financial mismanagement (Osaloni and Ige, 2023). Forensic data analysts are typically called upon to review complex financial transactions, scrutinize accounting records, and detect subtle signs of fraud, corruption, or

embezzlement, all of which often involve a deep understanding of financial systems, accounting principles, and the legal implications of financial crimes. The ability to perform such analyses goes beyond basic bookkeeping and auditing; it demands a level of expertise that allows analysts to identify red flags, inconsistencies, and suspicious activities that might otherwise go unnoticed (Chukwu, Asaolu, Uwuigbe, Uwuigbe, Umukoro, Nassar and Alabi, 2019).

These skills require a comprehensive understanding of both financial transactions and the processes through which they are recorded and reported. A forensic analyst must be adept at interpreting various forms of financial documentation, from balance sheets and income statements to cash flow reports and transactional records (DiGabriele, 2009). The goal is to spot discrepancies or patterns that could indicate fraudulent activity or financial misconduct (Osaloni and Ige, 2023). For example, the ability to detect unusual financial patterns, such as unreported transactions or discrepancies between a company's reported profits and its actual cash flow, is a key aspect of forensic analysis. In forensic investigations, the examiner must evaluate these records with a critical eye, looking for anything that may be out of place, and then apply their expertise to determine whether these irregularities signify criminal behavior. This includes knowledge of various schemes such as financial statement fraud, asset misappropriation, or corruption, and the specific indicators of these activities in financial records. Forensic analysts must not only detect signs of fraud but also interpret them in a manner that aligns with legal and regulatory frameworks. Their findings often play a central role in investigations, litigation, and the overall legal proceedings related to financial crimes. Thus, forensic analytical skills are indispensable for anyone tasked with the investigation of financial crimes, fraud prevention, or the evaluation of the integrity of financial statements. Okoye, Nwoye and Okeke-Okomkwo (2019) maintained that the rising spate of financial misappropriation cases readily points to the strong need for more research approaches that will expose Auditors and Investigators to more efficient ways to detect and prevent potential misappropriation.

Fraud Deterrence

The core idea behind fraud deterrence is the recognition that the fear of being caught and facing substantial penalties is often a powerful motivator for individuals to refrain from engaging in dishonest or fraudulent actions (Anowu, Nyor, Agbi, Nelson & Saliu, 2021). Deterrence strategies can be both organizational and legal in nature. On the organizational side, implementing clear policies, having regular audits, ensuring separation of duties, and

fostering a transparent work culture can make it harder for fraud to occur and signal to potential fraudsters that their actions will not go unnoticed. From a legal perspective, fraud deterrence often involves creating stringent laws, regulations, and enforcement practices that punish fraud harshly, thereby signaling that the cost of engaging in fraudulent activities far outweighs any potential gains.

The effectiveness of fraud deterrence is tied to the credibility of the sanctions and the enforcement mechanisms in place (Enofe, Ibadin, Audu & Izevbigie, 2014). If employees or individuals perceive that the risk of being caught is low, or if they believe that punishments are not severe enough, the deterrence effect weakens. Conversely, a robust deterrence strategy sends a strong message that fraudulent activities are not tolerated, and the risk of detection and punishment is high (Anowu, Nyor, Agbi, Nelson & Saliu, 2021). For organizations and governments, creating an environment where fraud is actively deterred can improve operational efficiency, reduce financial losses, and preserve the reputation and trustworthiness of the organization. Furthermore, effective fraud deterrence can help to foster a culture of integrity, where ethical behavior is the norm, and the desire to act honestly is a core value.

Fraud Control

The concept of fraud control is deeply anchored in both ethical and legal frameworks. It operates on the assumption that while fraud can never be entirely eliminated, its incidence can be significantly reduced through conscious and systematic actions (Mohamed & Handley-Schachler, 2015). These include the institutionalization of codes of conduct, enforcement of compliance standards, and establishment of organizational norms that discourage dishonest practices. Fraud control, in this sense, is not an isolated or technical function, but a foundational principle of good governance, embedded in the overall philosophy and values of an entity.

Furthermore, fraud control is dynamic in nature, evolving in response to emerging threats, new technologies, and changing patterns of fraudulent behavior. As fraud becomes more sophisticated, so too must the strategies employed to combat it. The essence of fraud control lies in adaptability and foresight, ensuring that systems remain resilient even in complex or high-risk environments (Agbata, Okafor, Igweze & Onyinyechukwu, 2022). By defining fraud control in these terms, it becomes clear that it is not merely a set of tools or procedures, but a holistic, ongoing commitment to integrity and ethical stewardship within any operational context.

Empirical Studies

Tabot, Fossung, and Santo Oliviera (2025) analyzed the influence of forensic accounting knowledge in fraud detection among commercial banks in Cameroon. The study aimed to determine the influence of investigative intuitiveness, analytical proficiency, and understanding organizational behavior on fraud detection. The research was based on Fraud Routine Activity Theory, Fraud Triangle Theory, and the Rational Theory of Choice. A descriptive research design was applied, and data were collected from 222 commercial bank headquarters and branches through convenient sampling. Structured questionnaires were used to gather quantitative data. The analysis indicated a positive and significant association between investigative intuitiveness and fraud detection in commercial banks. Additionally, a significant and positive relationship was found between analytical proficiency and fraud detection, as well as between understanding organizational behavior and fraud detection.

Franca, Ofurum, and Solomon (2023) examined the effect of forensic accounting and fraud detection in the Nigerian public sector, driven by the rising incidence of fraud in this sector. The study aimed to determine if forensic accounting could be used to detect fraud. A total of 357 accountants, directors, and senior staff from various Ministries, Departments, and Agencies (MDAs) participated in the survey, selected using a stratified random sampling method. Data were collected using a structured questionnaire and analyzed using Spearman rank correlation. Forensic accounting was studied through three indicators: forensic accounting competency, forensic accounting techniques, and proactive fraud audits, with a focus on payroll and procurement fraud. The results showed that all three forensic accounting indicators were negatively and significantly correlated with payroll and procurement fraud. The study concluded that fraud can be detected through forensic accounting and recommended embracing technology-driven forensic accounting practices while organizing workshops and training to build staff competence.

Ofoje and Aggreh (2023) examined the relationship between computerized forensic investigation and fraud detection in Nigeria. The study had three specific objectives: to determine the perception of forensic accounting practice regarding fraud detection in the Nigerian public sector, to explore the relationship between fraud litigation practice and fraud detection in the Nigerian public sector, and to evaluate the perception of accountants on whether computerized forensic accounting techniques assist in fraud detection in the Nigerian public sector. A descriptive survey research design was adopted, and purposive sampling was used to select 242 professional accountants from a population of 612 accountants affiliated

with ICAN and ANAN, practicing in Anambra State. Data were collected through a structured questionnaire and analyzed using the Ordinal Regression Model at a 5% significance level. The results showed that forensic accounting practice significantly and positively relates to fraud detection in the Nigerian public sector (β = 0.4339, p-value = 0.011), there was no significant relationship between fraud litigation practice and fraud detection (β = -0.0302, p-value = 0.822), and computerized forensic accounting techniques significantly aid in fraud detection (β = 0.3089, p-value = 0.010).

Agbo, Idimoasho, and Kwanum (2023) investigated how forensic accounting techniques assist in fraud prevention in Nigerian Deposit Money Banks (DMBs). The study used a survey with a 5-point Likert scale questionnaire. A total of 187 respondents from a population of 350 employees of 13 DMBs operating in Jalingo Metropolis as of December 31, 2021, participated in the study. Fraud prevention was the dependent variable, and investigative support services, expert witness, and litigation support services were the independent variables. Data were analyzed using descriptive statistics and regression analysis. The study found that expert witness had a positive but insignificant impact on fraud prevention, while litigation support and investigative support services had a positive and significant impact on fraud prevention. The study concluded that forensic accounting skills are crucial in detecting fraud and recommended that DMB managers consult forensic accountants to prevent fraudulent activities. It also suggested that regulators like the SEC and CBN should establish policies to ensure the use of forensic accountants when needed.

Akinadewo, Akpan, and Awotomilusi (2023) investigated the effect of forensic accounting on enhancing the quality of financial statements in public sector MDAs. The study used primary data collected through questionnaires administered to accountants in South-West MDAs, with a sample size of 237. Data were analyzed using descriptive and inferential statistics. The results of the logit regression analysis revealed that knowledge and skills in disruptive technologies, such as cloud computing, big data, and business analytics, help enhance the credibility of financial reporting in the public sector. The study recommended that professional and academic bodies collaborate to review forensic accounting practices in Nigeria to incorporate the study's findings and improve financial statement quality.

Onodi, Okafor, and Ezinando (2023) investigated the effect of forensic auditing techniques on audit quality in Ministries, Departments, and Agencies (MDAs) in Abia State, Nigeria. The study focused on computer cross-drive, network audit trails, and live analysis as proxies for forensic auditing techniques, with audit quality as the dependent variable. The study used

a questionnaire to collect data from 100 staff members purposively selected from the MDAs. Multiple regression models were used to analyze the data and test the hypotheses. The results showed that 77%, 86%, and 85% of the variations in audit quality were attributable to variations in computer forensics techniques. The study concluded that computer forensics techniques positively and significantly affect audit quality in the MDAs. The researchers recommended that computer forensic procedures be followed during investigations and that Certified Public Accountants be engaged in the process. Additionally, they advised training accountants in computer forensics to enhance their skills in investigating high-profile crimes and suggested that the government support training programs for employees involved in internal controls and financial regulations.

Akinleye, Olatunji, Bolaji, and Dauda (2023) examined curbing financial crimes through forensic audits in Nigeria. The study employed a survey research method, collecting primary data through questionnaires. Data analysis was conducted using regression models, revealing a P-value of 0.00 at a 5% significance level. The regression line was represented as CFCs = 0.335 + 0.746β1 + 0.042β2 - 0.078β3 + ut. The study found that data-based collection and data mining techniques were effective in curbing financial crimes in Nigeria, while ratio analysis was weaker in this regard. The research concluded that forensic audit techniques are crucial in combating financial crimes within Nigeria's private sector. The study recommended that forensic audit courses should be incorporated more extensively into university curricula to raise awareness in Nigeria.

Akeke and Atah (2023) investigated the influence of forensic accounting techniques on fraud prevention in tertiary institutions in Cross River State, Nigeria. The study used a survey research design, with 152 auditors from the bursary departments of the institutions participating. A questionnaire, titled "Forensic Accounting Techniques on Fraud Prevention" (FATFP), was used to collect data. The Cronbach's alpha reliability coefficient of the instrument was 0.79. Data were analyzed using standard deviation, mean, and independent t-tests at the 0.05 significance level. The findings indicated that computer-assisted audit techniques and interview audit techniques significantly influenced fraud prevention in tertiary institutions. The study recommended that the government provide auditors with information and communication tools to aid auditing procedures and that contemporary interview techniques, including CCTV and recording equipment, be used to prevent fraud in Cross River State's educational institutions.

Olumoh, Sanni, and Balogun (2023) assessed the impact of forensic accounting on fraud management and prevention within Ministries, Departments, and Agencies (MDAs) in Lagos State. Using a descriptive research design, the study involved 286 senior employees from 27 MDAs, selected through simple random sampling. Data were collected through structured questionnaires and analyzed using descriptive and inferential statistics, particularly multiple regression. The study found significant correlations between accounting skills, auditing skills, and investigative skills in managing and preventing fraud ($\beta = 0.3445$, $t = 12.8637$, $p = 0.000$; $\beta = 0.1767$, $t = 9.2743$, $p = 0.000$; $\beta = 0.4081$, $t = 17.1880$, $p = 0.000$).

Ochuka, Nwoye and Okoye (2022) conducted a study to examine whether professional opinions on the relationship between the deployment of Forensic investigative skills and the secure of economic efficiency in Nigeria significantly differ. A total of 380 professional members of ICAN and ANAN were purposively sampled and data responses obtained were duly analysesd using One Sample T-test analytical technique. Findings obtained showed that a strong and positive relationship exist between the deployment of Forensic investigative skills and the secure of economic efficiency in Nigeria though significant difference persist in this Professional opinion.

Widnyana and Widyawati (2022) determined the role of forensic accounting in diamond model relationship to detect financial statement fraud in Indonesian banks. This research employed pressure, opportunity, rationalization, and capability in the perspective of fraud diamond, and technology audit as forensic accounting indicators. Samples used in this study are 42 bank companies listed on Indonesia Stock Exchange (IDX) during the period 2016-2019. The sample were determined by using the purposive sampling method. Analysis of data was carried out using the MRA-SPSS program. The result showed that Pressure and Rationalization affect financial statement fraud. Forensic accounting moderated the relationship between pressure and financial statement fraud, rationalization, and financial statement fraud.

Ojo-Agbodu and Ndubusi (2022) examined the effect of forensic accounting on fraud detection and prevention in selected quoted Deposit Money Bank (DMBs) in Nigeria. The survey design was used in the study with a sample size of 115 resident internal control officers, Branch operation manager and cash officer/head teller from Access bank, First bank, GT bank, Union Bank, UBA and Zenith Bank. Proportionate and Simple random sampling technique was utilized in distributing questionnaire to the respondents. The study utilized simple linear regression and the findings of the study indicated that there is a significant

relationship between forensic accounting and fraud detection while forensic accounting has no effect on fraud prevention in the quoted DMBs. The study concluded that forensic accounting has not been able to prevent fraud occurrence in the branch operation of DMBs in Nigeria. In line with the above findings, the study recommended among others that the Central Bank of Nigeria (CBN) and Chartered Institute of Bankers of Nigeria should review the operational manual in other to institutionalize the application of forensic accounting principles and method to tackle fraud and irregularities in DMBs.

Obiora, Onuora and Amodu, (2022) explored forensic accounting services and its effect on fraud prevention in Health Care Firms in Nigeria. Two hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using Kendall's Coefficient of Concordance. The study anchored on the White Collar Crime Theory adopted a Survey Design Approach. Hence, data were collected from a sample size of 105 respondents using questionnaire survey administered to the relevant accounting sections of health care firms in Nigeria. The empirical analysis of the study indicates that the application of forensic accounting service has reduced the incidence of frauds and has also led to fraud prevention at 1% significant level. Thus, the study concludes that the application of forensic accounting services prevents fraud in health care firms in Nigeria.

Bello, Mohammed and Javan (2022) assessed the effects of forensic audit on fraud detection in the Nigerian banking sector. The objective of the study was to assess whether forensic audit affects fraud detection. Field survey was adopted as a research design for this study. Data was sourced from both primary sources (questionnaire and interview) and secondary sources (textbooks, journals and internet). A sample of 10 respondents from 10 banks in Yola totaling 100 was taken from the population. Regression was used in testing the hypothesis through the use of Statistical Package for Social Sciences (SPSS). Findings from the study revealed that forensic audit has a significant effect on fraud detection by virtue of the analysis showing an R square value of 0.795 (i.e 79.5% approx.). The study recommended that the managements of deposit money banks should undertake regular forensic audits of their operations in order to effectively detect fraud that is currently bedeviling the Nigerian financial sector.

Bako, Atayi, Usman and Sitdang (2022) examined the effect of forensic accounting on the detection of occupational fraud in Nigerian deposit money banks with a specific focus on data mining techniques, computer-assisted audit techniques, and trend analysis. Data were collected from primary sources using a well-structured questionnaire. Data were analyzed using descriptive statistics and ordinary least square (OLS) regression. The result shows that

R^2 and R^2 Adjusted has the value of 0.917484 and 0.901904. The study then conclude that data mining technique has a significant positive effect on occupational fraud detection while the computer-assisted audit technique has a significant positive effect on occupational fraud detection and that trend analysis has a significant positive effect on occupational fraud detection.

Asah and Obiora (2022) examined the effect of forensic assurance services on fraud detection and prevention in manufacturing firms in Nigeria. Two hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using Friedman's ANOVA. Data were collected using questionnaire survey administered on a sample size of 21 consumer goods sector firms in Nigeria. The empirical analysis of the study indicated that there is a significant and positive relationship between forensic assurance services and fraud detection and prevention at 1% significant level. Thus, the study concludes that forensic assurance services ensure fraud detection and prevention in manufacturing firms in Nigeria. In lieu of this, the study recommended that the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) should promote forensic accounting formalization and specialization in their curricula, and academia should emphasize forensic accounting skills development through learning in higher educational institution.

Amin, Aminu and Zango (2022) examined the relationship between forensic accounting and financial fraud in Nigerian deposit money banks. The survey design methodology was employed in the study utilising a sample size of 143 made up of the banks' accountants, internal and external auditors, top management staff, users, as well as the academics as population of the study. The simple random sampling technique was used in selecting the sample size, with the binomial test employed in analysing the data. Findings of the study indicates that there is significant effect of forensic accounting in financial fraud control, forensic accounting in improving financial reporting quality and the effectiveness of forensic accounting in improving the quality of internal controls of DMBs in Nigeria.

Nwoye and Ogbodo (2021) carried out a study to determine whether the application of forensic digital techniques effectively predicts tendencies of material misstatement in pre and post IFRS financial regimes in Nigeria. Being a secondary data wholly sourced research, a total of 50 manufacturing companies in Nigeria were purposively sampled with pre and post IFRS annual reports for the years 2006 – 2016 assessed using digital forensic technique such as Probit Model e-enabled spreadsheet. Relevant hypotheses were tested using Multiple

Regression Analytical tool and the Mann Whitney U test. Result of the analyses showed that appropriate application of digital forensic technique deployed effectively predicts tendencies of material misstatement in the pre and post IFRS Financial Statements of selected manufacturing companies sampled in Nigeria.

Okoye and Mbanugo (2020) examined forensic accounting as a tool for fraud detection and prevention in public tertiary institutions in South East Nigeria. The study aimed to determine how forensic accounting helps reduce fraud cases in these institutions. A descriptive survey design was adopted, with a population of 470 accounting staff from seven public tertiary institutions. A total of 350 responses were collected. Analysis of Variance (ANOVA) was used to test the hypotheses. The study found that the use of forensic accounting significantly reduces fraud cases in tertiary institutions, with a significant difference between forensic accountants and traditional external auditors in detecting and preventing fraud. The research recommended replacing traditional external auditors with forensic accountants and providing training on forensic accounting in the sector.

Okoye, Nwoye, Akuchi and Onyema (2020) examined the effect of Forensic investigation techniques in detecting Occupational fraud in the Public sector of Anambra State. A sample of 250 Respondents comprising professional Investigators, Prosecutors, staff of Finance, Accounts and Audit units, the Economic and Financial crimes commission (EFCC), Independent Corrupt Practices Commission (ICPC), Code of Conduct Bureau (CCB), Federal Bureau of Investigation (FBI), Police Special Fraud Unit (PSFU) of the criminal Investigation Department of the Nigerian Police Force and Ministry of Finance, Anambra State, were surveyed. Data generated and consequently analysed using Kruskal Wallis test showed that there are no generally acceptable forensic investigation techniques in place for detecting fraud in the public even as there is a significant positive relationship between Forensic investigation Techniques and fraud detection in the Public sector of Anambra State.

Edheku and Akpoveta (2020) explored the impact of forensic accounting on fraud detection in both the public and private sectors in Abuja, Nigeria, from the accountants' perspective. The study used a descriptive survey design and employed a t-test for data analysis. The findings revealed that accountants in both sectors strongly agreed that forensic accounting has an impact on fraud detection. There was no significant difference in the views of accountants from the public and private sectors. The study concluded that the proper application of forensic accounting principles would reduce corporate fraud and improve financial reporting. It recommended that the government establish an independent forensic accounting agency

with the legal authority to detect, monitor, and report fraudulent activities in Nigeria's business environment.

Lawal, Yinusa, Lawal, Oyetunji, and Adekoya (2020) examined the effect of forensic accounting on fraud detection in the manufacturing industry in Nigeria. The study employed a survey design, collecting primary data through structured questionnaires. The population consisted of employees from PZ Nigeria Limited, with the target population being those in the accounting department. Regression analysis was used to show the relationship between the dependent and independent variables. The study found a significant effect of forensic accounting on fraud detection. The study recommended that manufacturing industries should improve their internal control systems and ensure the use of effective forensic accounting practices and sound accounting systems.

Elisha, Ubi, Olugbemi, Olugbemi, and Emefiele (2020) examined the impact of forensic accounting and fraud detection controls in Nigerian universities. The specific objectives included examining the effectiveness of forensic accounting in financial fraud control, improving financial reporting quality, and assessing the relationship between forensic accounting and internal controls. The study utilized desk survey methods to gather relevant information from textbooks, libraries, and published and unpublished journals. Pearson Product Moment Correlation was used for statistical analysis. The findings revealed significant relationships between forensic accounting, financial fraud detection, financial reporting quality, and internal control. The study recommended that adopting forensic accounting practices could eradicate economic and financial crime and improve the image of institutions, while regulatory authorities should establish standards to regulate forensic activities.

Tapang and Ihendinihu (2020) investigated the effect of forensic accounting services on unethical practices in the Nigerian banking industry. The study used a cross-sectional survey design, collecting data through questionnaires and analyzing it using the ordinary least squares technique. The results revealed that forensic accounting services significantly affected cheque fraud, credit card fraud, and mortgage fraud. The study concluded that Nigerian banks have adopted forensic accounting services, such as litigation support, fraud investigation, and expert consultancy. The study recommended that to minimize unethical practices, banks should allocate sufficient resources to implement forensic accounting services effectively.

Ikechukwu, John, Nkiruka, and Adaeze (2020) examined the effect of forensic investigation techniques in detecting occupational fraud in the public sector in Anambra State, Nigeria. The study used purposive sampling and a cross-sectional survey design. The sample included 250 participants from five anti-corruption agencies, including the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission (ICPC), Code of Conduct Bureau (CCB), Federal Bureau of Investigation (FBI), Police Special Fraud Unit (PSFU), and the Ministry of Finance in Anambra State. Data were collected using a five-point Likert scale, and the Kruskal Wallis test was employed to analyze the hypotheses. The study found that there were no generally accepted forensic investigation techniques for fraud detection in the public sector but a significant positive relationship between forensic investigation techniques and fraud detection. The study recommended that data mining should be fully adopted in public sector operations, and anti-corruption agencies should consistently use forensic accounting techniques in investigations.

Osunwole (2020) examined the influence of forensic accounting practices on the reduction of fraud in Nigeria's manufacturing industry. A descriptive survey design was used, with the target population consisting of manufacturing firms listed on the Nigerian Stock Exchange as of December 31, 2019. Five firms were purposively selected as the sample. Primary data were collected using structured questionnaires, with 175 copies distributed to forensic accountants and auditors, all of which were returned and analyzed. The study found that forensic accounting had a positive and significant effect on reducing financial fraud and improving the internal control systems of manufacturing companies. The study concluded that forensic accounting practices, such as fraud investigation and fraud litigation, are crucial for reducing financial fraud in manufacturing companies.

METHODOLOGY

This study adopted a descriptive survey research design to examine the influence of forensic audit on fraud detection in the Nigerian public sector. By employing this design, the study sought to provide a comprehensive analysis of how forensic auditors' skills through professional practice help detect fraudulent activities within the public sector without manipulating any variables. As a result, the research was conducted in the Nigerian public sector, specifically focusing on government Ministries, Departments, and Agencies (MDAs) in South East Nigeria comprising Enugu, Imo, Ebonyi, Anambra and Abia States. A total of 742 individuals drawn from top and middle management personnel as well as Forensic Auditors, Accountants, and Auditors working in government Ministries, Departments, and

Agencies (MDAs) in South East Nigeria constituted the population of the study. Table 1 presents a more concise break down of this:

Table 1 Population

States	Top level Mgt	Middle level Mgt	Audit/Accountants	Total
Ebonyi	42	41	38	121
Anambra	62	43	57	162
Imo	65	47	44	156
Enugu	59	55	43	157
Abia	51	52	43	146
Total	**279**	**238**	**225**	**742**

Source: Survey Findings (2025)

However, adopting the snowball sampling technique, a sample size of 260 Respondents was determined using the Yaro Yamene's formula for determining the sample size of a finite population. And to enhance reach and convenience, data were collected using an online questionnaire administered through a Google Survey Form. The 5-point Likert rating scale based e-questionnaire was designed to capture respondents' views and experiences regarding the effect of forensic audit practice on fraud detection within the public sector. The use of e-questionnaire allowed for the efficient gathering of first-hand, detailed information from the relevant stakeholders.

This study adapted the model developed by Okorafor, Awa, Nkemdilim, and Ikechukwu (2024) while investigating the influence of forensic accounting skills on fraud investigation in Nigerian electricity distribution. The original model by the aforementioned authors is:

$FEEDC = a0 + \beta 1IVFL + \beta 2AAEP + \beta 3ANPR + \beta 4CMSK + et$ ..... Eqn 1

Where;

FE = Fraud Examination of Electricity Distribution Companies;

a = constant term;

β_1 β_2 β_3 β_4= slopes of the coefficients;

IVFL = Investigative Flexibility;

AAEP = Accounting and Auditing Expertise;

ANPR = Analytical Proficiency;

CMSK = Communication Skill;

et = Error term

The above model is modified to suit the specific objectives of the present study as follows:

$FDTER_i = \beta_0 + \beta_1 FDANAS_i + \varepsilon_i$ _____ Eqn 2.

$FCONT_i = \beta_0 + \beta_1 FDANAS_i + \varepsilon_i$ _____ Eqn 3.

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Where,

FDTER = Fraud Deterrence *(proxy to dependent variable)*

$FCONT_i$ = Forensic Controls *(proxy to dependent variable)*

FDANAS = Forensic Data Analytical Skills *(Independent variable)*

i = Cross-sectional entity

β_0 = Constant

β_1-3 = Coefficients of Predictors

ε_i = Error Term

Both descriptive and inferential statistics were employed to analyse the data. Descriptive analysis was conducted using means and frequencies to summarize the data and identify general trends. In addition to the above, multiple regression was used to test hypotheses, since the essence of the hypotheses is to establish effect. The predictor variables in theses hypotheses were multiple, thereby requiring a multiple regression analytical technique.

The decision rule for this study was based on the significance level (p-value) of 0.05. If the p-value were less than 0.05, the null hypothesis would be rejected, and the alternative hypothesis would be accepted, indicating that a significant influence of forensic audit practice on fraud detection in the Nigerian public sector. Conversely, if the p-value were greater than 0.05, the null hypothesis would be retained.

RESULT AND DISCUSSIONS

Test of Hypotheses

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.879[a]	.774	.771	1.970

a. Predictors: (Constant), Forensic Analytical Skills

Table 2: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3354.087	1	1118.029	288.012	.000[b]
	Residual	982.116	253	3.882		
	Total	4336.202	256			

a. Dependent Variable: Fraud Deterrence
b. Predictors: (Constant), Forensic Analytical Skills

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Table 3: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.255	.500		2.509	.013
	Forensic Analytical Skills	.392	.064	.392	6.123	.000

a. Dependent Variable: Fraud Deterrence
Source: Survey Findings (2025)

Table 1 provides the summary of the regression model assessing the effect of forensic analytical skills on fraud deterrence in Ministries, Departments, and Agencies (MDAs) in South-East Nigeria. The Adjusted R Square value of 0.771 indicates that approximately 77.1% of the variance in fraud deterrence can be explained by the combined influence of the three predictor variables. This is a strong indication of model adequacy and shows that the model provides a very good fit to the data.

Furthermore, the ANOVA result reports a probability value (p-value) of 0.000, which is less than the 0.05 threshold for statistical significance. This implies that the overall model is statistically significant, confirming that the predictors has a statistically significant effect on the dependent variable—fraud deterrence. In other words, the model as a whole is valid for making inferences about how forensic analytical skills affect fraud deterrence in the Nigerian public sector. The intercept (constant) in Table 2 is 1.255, with a p-value of 0.013, which is significant at the 5% level. This suggests that when the independent variables (forensic analytical skills) is held at zero, the baseline level of fraud deterrence in the absence of forensic analytical skills input would be 1.255 units on the scale used in the study.

Hypothesis One

H_0: The effect of Forensic data analytical skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria is not statistically significant.

H_i: The effect of Forensic data analytical skills on fraud deterrence in Ministries, Departments and Agencies in South-East, Nigeria is statistically significant.

The effect observed in Table 3 comes from Forensic Analytical Skills, which has a coefficient of 0.392 and a p-value of 0.000. This means that a one-unit increase in data analytical skills leads to a 0.392-unit increase in fraud deterrence, assuming other variables are constant. This marginal effect is not only statistically significant but also the largest among the three predictor variables, underscoring that data analytics play a critical role in deterring fraud in

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public institutions. Consequently, the alternate hypothesis is accepted, affirming that forensic analytical skills have a significant and strong positive effect on fraud deterrence in MDAs. With a relatively higher effect size (β = 0.392, p = 0.000), forensic analytical skills appear to be the most influential factor in fraud deterrence. This suggests that advanced data analysis, pattern recognition, and audit trail investigations play a crucial role in discouraging fraud. This skill enable early detection of red flags and anomalies, thereby increasing the chances of catching potential fraud before it escalates. Empirical backing comes from Tabot et al. (2025), who found a strong relationship between analytical proficiency and fraud detection in Cameroonian banks. Franca et al. (2023) also emphasized that forensic analytics are crucial in detecting payroll and procurement fraud. Okiridu and Ogbosei (2024) found similar evidence in the Port Harcourt banking sector, where analytical tools were crucial for fraud detection. Onodi et al. (2015) also noted the importance of analytical skills in prosecuting fraud cases. However, Ismaila et al. (2023) mentioned that while forensic auditing helps detect fraud, not all analytical techniques were consistently effective across cases.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.884[a]	.782	.779	1.951

a. Predictors: (Constant), Forensic Analytical Skills, Forensic Arbitration Skills, Forensic Litigation Skills

Table 5: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3452.877	3	1150.959	302.520	.000[b]
	Residual	962.555	253	3.805		
	Total	4415.432	256			

a. Dependent Variable: Fraud Control
b. Predictors: (Constant), Forensic Analytical Skills, Forensic Arbitration Skills, Forensic Litigation Skills

Table 6: Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.124	.495		2.270	.024
	Forensic Analytical Skills	.307	.063	.305	4.851	.000

a. Dependent Variable: Fraud Control
Source: Survey Findings (2025)

Table 4 presents the regression results for the effect of forensic analytical skills on fraud control within Ministries, Departments, and Agencies (MDAs) in South-East Nigeria. The Adjusted R Square is 0.779, which indicates that approximately 77.9% of the variation in fraud control is explained by the effects of the predictor variable. This high explanatory power

suggests a robust model capable of accounting for the majority of influences on fraud control within the studied public institutions. In addition, the ANOVA test shows a probability (p-value) of 0.000, which is well below the 0.05 threshold. This means the overall regression model is statistically significant, confirming that the included forensic analytical skills significantly explain changes in fraud control outcomes. Therefore, the model is valid and appropriate for drawing conclusions about how this specific forensic skill affect fraud control in the Nigerian public sector. The intercept (constant) in Table 5 is 1.124, and it is statistically significant with a p-value of 0.024, which is less than 0.05. This suggests that in the absence of forensic analytical skills, the baseline level of fraud control in MDAs would be 1.124 units on the measurement scale.

Hypothesis Two

Ho: Forensic data analytical skills have no significant effect fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

H_i: Forensic data analytical skills have significant effect fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

Table 6 also shows that the coefficient for Forensic Analytical Skills is 0.307, with a p-value of 0.000, which is well below the 0.05 significance level. The marginal effect indicates that a one-unit increase in analytical skills improves fraud control by 0.307 units, other factors held constant. This result confirms the critical role of data analysis in identifying financial anomalies and enforcing fraud control mechanisms. As the effect is both statistically significant and positive, the alternate hypothesis is accepted, affirming that forensic analytical skills have a significant and positive effect on fraud control in MDAs.

The positive effect ($\beta = 0.307$, $p = 0.000$) confirms that forensic analytics is a key instrument in controlling fraud within MDAs. These skills enable continuous monitoring, risk profiling, and post-incident analyses that help prevent fraud from recurring. Analytical skills provide proactive control measures that reinforce accountability and transparency. This outcome is corroborated by Offia and Ajuonu (2024), who emphasized the role of forensic accounting in both detection and control of fraud. Tabot et al. (2025) reinforced the relevance of analytical skills in managing fraud in financial institutions. Ofoje and Aggreh (2023) found that Computer-Assisted Audit Techniques (CAATTs) and analytics significantly improve fraud control in the public sector. Bako et al. (2022) also showed that data mining and trend analysis positively impact fraud control. Similarly, Akinleye et al. (2023) highlighted how data-based techniques help mitigate financial crimes. A mild contradiction is offered by Oyedokun et al.

(2024), who noted a lack of forensic awareness, limiting the full implementation of analytical tools in some institutions.

CONCLUSION AND RECOMMENDATIONS

The strength of the statistical relationships, especially in the case of forensic analytical skills, indicates a data-driven foundation for fraud risk management in public institutions.

Also, the evidence underscores the multidimensional nature of forensic auditing and its embeddedness in governance processes.

Based on these, it was recommended that:

a. The Chairman of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) should deploy certified forensic data analysts across MDAs with the mandate to apply forensic software and trend analysis techniques in detecting anomalies early, thereby deterring fraudulent activities before they occur.
b. The Office of the Auditor-General of the Federation need to integrate forensic analytical tools (such as digital audit trails, anomaly detection algorithms, and continuous audit software) into routine audit practices in MDAs to enhance real-time fraud control and risk mitigation.

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