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Forensic Accounting and Fraud Prevention in Nigerian Public Sector: A study of Ondo State Ministries, Department and Agencies (MDA)

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Abstract

The study was carried out to investigate the effect on forensic accounting techniques in preventing fraud in Nigerian public sector using Ondo state Ministries, Department and Agencies (MDA). The population of the study from the staff of Ministry of Education, Ministry of Finance and state treasury office was 4530 out which 373 was selected as sample and questionnaire administered through the use of structured questionnaire. Out of 373 questionnaires administered, only 256 was returned filled. The forensic accounting techniques considered are fraud litigation practices, fraud investigation practices and forensic accounting skills. The findings from regression results revealed that fraud litigation practices, fraud investigation practices and forensic accounting skills all have positive and significant effect on fraud prevention. The study therefore from the findings recommends a strengthened fraud litigation environment, an establishment of forensic accounting unit and an enhanced capacity building plus professional training on several control systems that could prevent occurrence of fraud.

Keywords: Forensic Accounting, Fraud, Fraud Prevention.

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1.0. Introduction

Unethical activities that continue to occur in Nigerian public sectors pose a significant threat to effective governance and stability. Many times, in the public sector, people have accused ministries, departments, and agencies (MDAs) of misconduct and unethical behaviour. This includes among other things,asset misappropriation, not keeping track of advances, kickbacks, bribery, extortion, ghost workers, inflated contracts, and manipulating procurement processes (Ariyo-Edu & Woli-Jimoh, 2024). These dishonest actions waste public money, slow down the delivery of services, hurt the value of public investments, and make people lose faith in different governments institutions (Eko, 2022; Olabisi et al., 2023). Traditional auditing and internal control mechanisms, while essential, frequently fail to mitigate the prevalence of sophisticated fraud in the public sector (Alhassan, 2020).

In light of this challenge, forensic accounting has garnered heightened acknowledgement as a specialised field that integrates accounting, auditing, data analytics, legal and investigative techniques to identify, examine, and facilitate litigation concerning financial misconduct (Eko, 2022; Alhassan, 2020). Forensic accounting is being promoted in Nigeria as a way to help the public sector to detect fraud, support legal action, and make people less likely to commit fraud by ensuring subsequent fraudprevention (Suleiman, 2024). For example, data mining, trend and ratio analysis, and tracking digital transactions have been shown to help public sector organisations find and stop fraud much more effectively (Eko 2022; Ariyo-Edu & Woli-Jimoh 2024).

Preventing Fraud in Public Sector are three interrelated functions of forensic accounting: investigative practice, litigation support, and preventive analytics. Investigative practice includes procedures such as forensic audits, document tracing, interviewing, and digital evidence recovery that uncover the perp etrators, methods, and pathways of misappropriation (Nelson et al., 2025). Litigation-support practice packages the evidence into formats suitable for legal processes and supports prosecutions, thereby raising the cost of fraudulent behaviour (Onowu& Ndah-John, 2025). Preventive analytics entails continuous monitoring via computer-assisted audit tools (CAATs), vendor- and payroll-cleansing, anomaly detection and data mining to make fraud more detectable at earlier stages (Olabisi et al., 2023). Empirical studies in Nigeria show that forensic accounting practices have a statistically significant and positive relationship with fraud detection and prevention outcomes (Nelson et al., 2025; Alhassan, 2020; Eko, 2022).

Moreover, in the public-sector context, effective forensic accounting can enhance transparency, strengthen accountability frameworks, increase recoveries of misappropriated funds and improve public trust in governance (Olabisi et al., 2023; Onowu & Ndah-John, 2025). But despite its promise, forensic accounting remains under-institutionalized in many Nigerian state civil services. For example, case-studies indicate that many MDAs lack dedicated forensic accounting units, do not routinely apply forensic data-mining tools, and have limited capacity for litigation-support (Ogbaini et al., 2024; Ariyo-Edu & Woli-Jimoh, 2024).

Within the Ondo State civil service, as in many Nigerian states, recurring audit paras expose persistent control weaknesses—such as ghost workers, unretired advances, procurement irregularities and inflated contracts (Nelson et al., 2025). The core problem motivating this study is that the civil service continues to suffer significant fraud losses and weak follow-through on audit recommendations because forensic accounting capabilities (investigative skills, litigation support, preventive data analytics) are limited, inconsistently applied or not integrated into routine internal controls. As a result, fraud detection is delayed or fails, litigation outcomes are weak, sanctions are rare and the deterrent effect of forensic accounting remains under-realized. While the literature suggests that forensic accounting can detect risk indicators and reduce fraud incidence when implemented, the sustained effect of these capabilities in state civil services is less well-documented (Ogbaini et al., 2024; Eko, 2022).

Several root causes contribute to the persistence of fraud and the weak uptake of forensic counter-measures in state civil services. First, inadequate internal control and financial management systems in many MDAs create opportunities for fraud (Eko, 2022; Ariyo-Edu & Woli-Jimoh, 2024). Second, there is limited human capacity in forensic techniques among internal auditors, accountants and

investigators—many staff lack training in data mining, digital forensics, and litigation support (Olabisi et al., 2023; Alhassan, 2020).

Furthermore, the inadequate enforcement of audit suggestions and the targeted prosecution, along wit h political meddling, diminish the perceived likelihood of detection and punishment (Ugwu, 2021). Fo urthly, lack of investment in forensic infrastructure, such as digital analytics platforms and continuous monitoring tools, limits preventive forensic accounting (Nelson et al., 2025; Eko, 2022). Concerning t he root causes, they interact: weak controls cause the opportunity, limited forensic capacity weakens d etection, and poor enforcement undermines deterrence.

There are vast implications of sustained fraud and a weak forensic response in the public sector. First, in terms of finance, misappropriation of funds reduces the fiscal space for education, health, infrastructure, and other current expenditures (Eko, 2022; Ariyo-Edu & Woli-Jimoh, 2024). Institutionally, repeated audit exceptions and unaddressed fraud dampen morale within organisations, reduce investor and citizen confidence in government institutions, and entrench rent-seeking networks (Olabisi et al., 2023). Legally and administratively, the lack of strong forensic evidence usually means dropped or failed prosecutions, thereby reinforcing the perception of impunity (Alhassan, 2020; Onowu& Ndah-John, 2025). In the long run, such scenarios worsen the efficiency and effectiveness of public sector organisations, slow down economic growth, and inhibit sustainable development (Eko, 2022).

While there is a growing body of Nigerian research on forensic accounting and public-sector fraud, important gaps remain. First, most studies are cross-sectional, private-sector or federal-level focused; comparatively fewer empirical investigations have addressed the sustained effect of forensic accounting within state civil services such as the Ondo State civil service (Ogbaini et al., 2024; Ariel-Edu & Woli-Jimoh, 2024). Second, the interplay between forensic investigation practice, litigation support practice, and preventive analytics as an integrated model has not been widely tested in a state public-sector context. Third, limited evidence exists on the causal impact of forensic capacity building (training, dedicated units, integrated CAATs) on actual fraud incidence, litigation outcomes and recovery rates over time (Nelson et al., 2025). This study seeks to address those gaps by focusing on the Ondo State civil service, examining the combined effect of forensic investigative skills, litigation practice, and continuous analytics on fraud prevention and control in the public sector.

2.0. Literature Review

2.1. Fraud Prevention

Fraud is a crime that involves using public power, lying, or breaking someone else's rights to get something for yourself. It is usually hidden and done with the help of others. In many cases, the company files don't have the supporting documents for transactions that weren't recorded, and false documents are made up or real ones are changed to make up for transactions that didn't happen. Nwaze (2017) says that fraud is a planned and complicated scheme that one person, group, or organisation uses to get an unfair advantage that they couldn't get by following the rules.

Preventing fraud is an important part of managing fraud as a whole. To fully understand how to stop fraud, you need to look at it in the bigger picture of fraud management. According to Coenen (2015), fraud management is when different departments in an organisation work together to stop, find, and get rid of fraud in their operations. Koh (2018) also says that in today's economy, a lot of bankruptcies and other serious financial problems are caused by dishonest actions by senior management. This is why we need better technology to fight these kinds of crimes.A strong fraud management strategy is a planned way to stop fraud by encouraging honesty, moral behaviour, and responsibility. This means figuring out how likely fraud is to happen, coming up with ways to stop it, and getting rid of chances for it to happen. Regular staff rotation, strong internal control systems, the installation of devices to detect fake goods, strict disciplinary policies, internal audits, good personnel management, and encouraging open communication between managers and employees without too much surveillance are all good ways to stop problems before they happen.

It is much better to prevent fraud than to find it, because finding fraud often happens after losses have already happened. But systems and controls that are meant to stop fraud can also help find it. For instance, splitting up responsibilities in important financial processes makes it more likely that suspicious activities will be found and reported quickly.According to Okoye and Gbegi (2013), a forensic accountant is a professional who can look beyond the surface of financial records, keep an open mind about whether documents are real, and conduct in-depth interviews to find hidden truths. Forensic accountants look into finances, find fraud, look into white-collar crimes, and figure out how much damage has been done. They work for many different kinds of clients, such as businesses, law firms, investigative agencies, and government agencies (Coenen, 2015).

Bhasin (2017) says that forensic accountants are trained to look beyond numbers and understand the real-world business situations that affect financial data. They have to look at, understand, summarize, and present complicated financial data. Common tasks include looking at financial evidence, making computer programs to help with data analysis, writing reports and making visual aids, and testifying as expert witnesses in court. According to Degboro and Olofinsola (2017), forensic accountants are very important for helping with accounting issues in cases of financial crimes and economic disputes. In these situations, they look at the seriousness of the crimes and think about things that aren't just numbers. Forensic accounting combines ideas from forensic science with accounting methods. Crumbley (2016) says that forensic scientists are professionals who look at evidence and facts for legal reasons. Garcia (2017) says that science is the study and analysis of data, in this case, economic data.

Forensic accountants provide reliable financial evidence that is admissible in court. Their job is to look into and write down white-collar crimes like fraud and embezzlement, figure out how much money was lost or damaged, and find out if employees or managers did something wrong. The findings are put together in detailed reports that help judges make decisions.Forensic accountants use a variety of investigative methods when looking into financial crimes. Researchers have pinpointed various factors that elevate the risk of occupational fraud, typically encapsulated in theories pertaining to fraud examination, accounting, record-keeping, auditing, and financial reporting. The Fraud Tree is a visual representation of these factors. It shows the different types and levels of fraud.

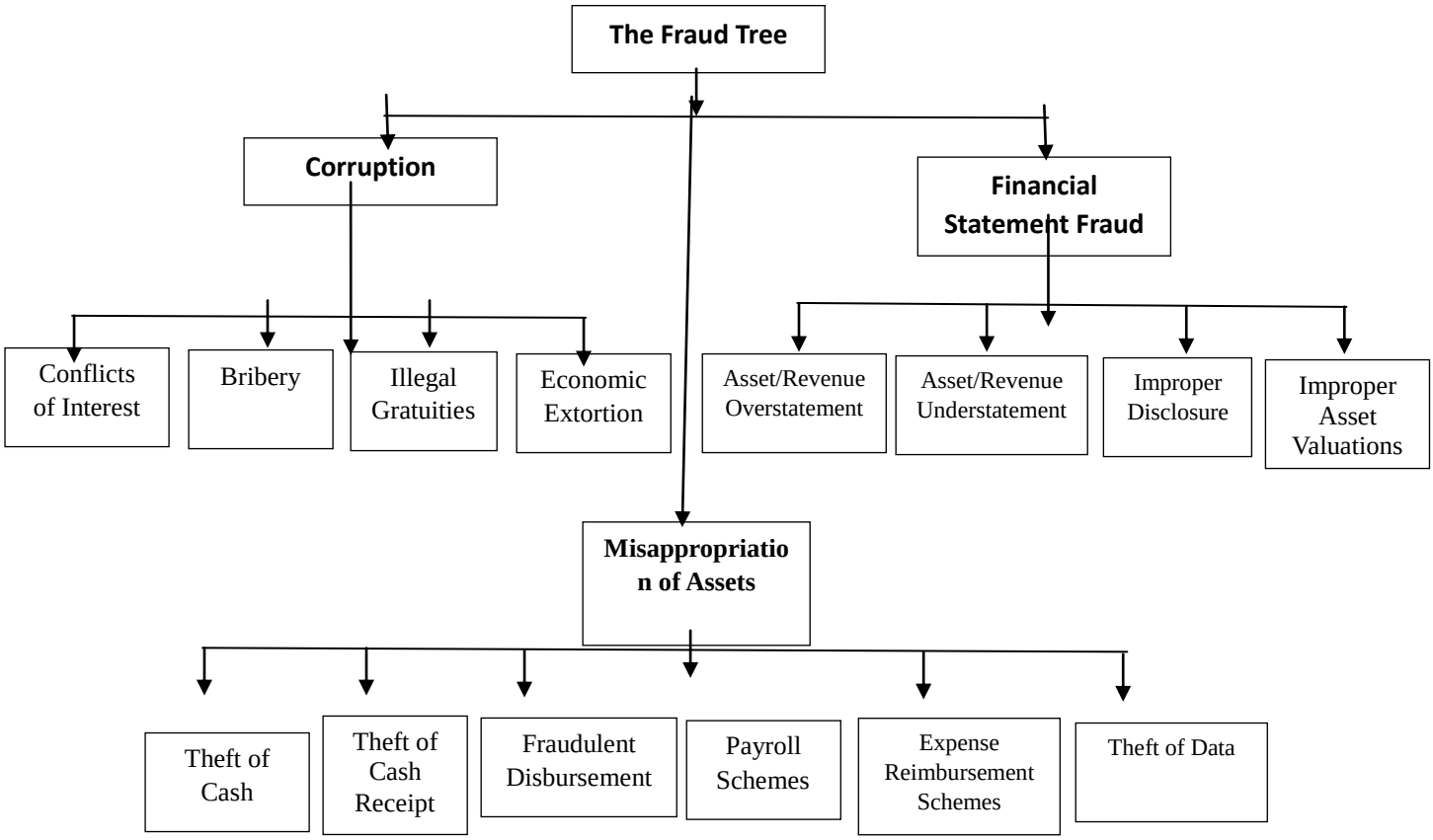


Figure 2.1: The Fraud Tree

Source: Adapted from the Association of Certified Fraud Examiner's Manual (2020)

2.2. Forensic Accounting

Forensic accounting is a specialised field that combines accounting, auditing, and investigative skills to help settle legal and financial disputes. According to Manning (2018), forensic accounting is the use of financial accounting and investigative skills to deal with civil and criminal cases in a way that is acceptable to the court. Alfred and Francis (2017) also say that it is the use of accounting, auditing, and investigative methods to help legal cases by using specialised knowledge to look into financial transactions and reporting systems that help figure out who is responsible or how much something is worth in administrative proceedings.

Forensic accounting uses a mix of accounting, auditing, investigative, and IT skills to find fraud, embezzlement, and other ways to cheat on money. It also means looking at financial data to use in court or in public discussions. In business, it means following the money, finding and getting back assets, and doing due diligence reviews. Chi-Chi and Ebimobowei (2012) stress that forensic accounting gives organisations important tools for auditing and investigating fraud and helping the law take action against it.Singleton and Singleton (2010) assert that forensic accounting includes the complete fraud investigation process, which involves fraud prevention, assessment of anti-fraud controls, scrutiny of accounting records for evidence, and execution of fraud audits.

Peloubet (1946) was the first person to use the term "forensic accounting." He defined it as the use of accounting knowledge and investigative methods to find and settle legal disputes. The idea became more popular in Western countries in the 1980s, around the same time that market economies were growing and there was a need to support judicial systems. Forensic accounting, therefore, developed as a distinct discipline from conventional accounting, concentrating on the revelation of financial truths via legal and auditing methodologies (Hao, 2012). Hao goes on to say that the field is a mix of legal and accounting frameworks. While instruction in this discipline is predominantly situated in

universities of developed countries, there is an increasing global demand for associated curricula and practical training.

Dhar and Sarkar (2010) say that forensic accounting uses accounting principles, techniques, and procedures to solve legal problems that need the use of investigation, auditing, and accounting skills. Stanbury and Paley-Menzies (2010)characterize it as the discipline of gathering and presenting financial data in a manner acceptable in court for prosecuting economic criminals. Razae (2014) also sees forensic accounting as a legal tool that uses accounting, auditing, and law to look into and fix illegal problems, keep asset value, and deal with financial losses.

Forensic accounting employs distinct investigative models and methodologies that provide assurance, attestation, and advisory perspectives to generate legally admissible evidence. It stresses the evidentiary value of accounting data and works in areas like accounting fraud, forensic auditing, compliance, due diligence, risk assessment, finding financial misrepresentation, and financial statement fraud (Skousen, 2018). Tax evasion, bankruptcy, valuation analysis, and violations of accounting rules are other areas (Dhar & Sarkar, 2010).

Eiya and John (2013) say that forensic accounting is a mix of professional accounting and auditing skills with investigative skills learnt through a lot of practice. The forensic accountant usually starts by looking over the client's instructions, which are usually given by a lawyer, before looking into the problems and the situation around them. This process includes looking at financial data, looking at contracts and agreements, getting the right evidence, doing calculations, coming to conclusions, and putting together a report that can be used in court.

Okoye and Gbegi (2013) say that forensic accounting, which is also called accounting investigation or fraud auditing, is a well-known field in both forensic science and accounting. Crumbley (2016) says that it is the process of finding, recording, sorting, checking, and reporting past financial transactions in order to settle legal disputes or predict how court decisions will affect finances.

Mathur and Mehta (2017) compare forensic accountants to financial detectives—experts with a "sixth sense" who look beyond the numbers to piece together past transactions and find out what really happened. Bhasin (2017) states that the goals of forensic accounting include figuring out how much damage was done by an auditor's carelessness, how much money was stolen, gathering evidence for criminal cases, and figuring out how much assets are worth in divorce or other legal cases. He stresses that forensic accounting is mostly about explanatory analysis, which means looking at the reasons, effects, and impact of financial fraud.

Chi-Chi and Ebimobowei (2015) elucidate that forensic accounting necessitates comprehensive reporting that ensures accountability and functions as admissible evidence in legal or administrative contexts. Degboro and Olofinsola (2017) perceive it as the amalgamation of criminal investigative techniques with accounting and legal protocols to detect financial crimes and misconduct. Dhar and Sarkar (2016) have a similar point of view. They say that forensic accounting, which is also called investigative accounting or fraud auditing, is a field that combines forensic science with accounting to make complicated financial information clear for use in court.

2.3. Theoretical Review

This study would consider a few theories such as theory of workplace deviance, white-collar theory and the fraud diamond theory.

2.3.1 Theory of Workplace Deviance

Comer (1985) formulated the Theory of Workplace Deviance, in conjunction with other associated theories including the Differential Opportunity Theory, the Theory of Concealment, and the Theory of Minimum and General Collusion. He suggested that fraud constitutes a form of deviant behaviour, frequently originating from the dynamics and conditions of the workplace. This theory posits that employees commit theft or engage in fraudulent activities primarily as a response to adverse workplace conditions.

The theory posits that when management exhibits authentic concern and responsiveness to employees' welfare, the probability of fraudulent behaviour diminishes. On the other hand, when workers feel wronged or neglected, they may commit fraud as a way to get back at their employer—essentially, "repaying evil with evil." This point of view shows how the way a company runs and the conditions at work can have a big effect on how employees act and how common fraud is in businesses.

2.3.2 White-Collar Theory

Sutherland (1939) first came up with the idea of white-collar crime in the late 1930s. Sutherland was the first person to use the term "white-collar criminal" and to come up with a theory about what makes people who commit these kinds of crimes unique. He put forth this theory in a speech to the American Sociological Society, aiming to connect two previously unconnected fields of study: crime and high society.

Sutherland said that white-collar crime is "a crime committed by a person of respectability and high social status in the course of their occupation." He noted that, during his era, fewer than 2% of incarcerated individuals annually originated from the upper class. His goal was to show a link between wealth, social status, and the chance of going to jail for white-collar crimes, as opposed to crimes that are more obvious on the street. Even though this percentage has gone up in recent years, Sutherland's theory is still the most important way to understand fraud and corruption among people who have power and trust.

2.3.3 The Fraud Diamond Theory

Wolfe and Hermanson (2004) came up with the Fraud Diamond Theory, which builds on Cressey's (1950) well-known Fraud Triangle Theory. Cressey's model identified three key elements that drive fraudulent behaviour: incentive, opportunity, and rationalization. Wolfe and Hermanson proposed the addition of a fourth element: capability.

Wolfe and Hermanson (2004) define capability as the personal characteristics, skills, and status of an individual that allow them to identify and take advantage of opportunities for fraudulent activity. Some of these traits are intelligence, self-assurance, the ability to force others to do things, and a thorough understanding of systems and controls. The addition of capability makes it clear that fraud can only happen if the person has the right skills and authority to do it and hide it, even if the other three factors are present.

The Fraud Diamond model broadens the comprehension of fraud risk by explicitly evaluating the perpetrator's ability to execute and perpetuate fraudulent activities, thereby creating a more inclusive framework for both fraud prevention and detection.

2.4. Empirical Review

Ariyo-Edu and Woli-Jimoh (2024) examined the function of forensic accounting in identifying and mitigating public-sector fraud in Kwara State. The study's primary aim was to evaluate the impact of forensic methodologies (data mining, ratio and trend analysis) and the accessibility of forensic investigators on fraud mitigation within designated MDAs. Using a cross-sectional survey design, the authors sampled accounting and audit personnel and analysed responses from the instrument administered to practitioners in the selected MDAs. The study revealed that forensic accounting techniques markedly enhance fraud detection, and that the existing human resources and unit-level institutionalization of forensic services in the sampled MDAs were insufficient. The authors suggested focused capacity building, the establishment of specialised forensic units, and enhanced utilization of analytical tools.

In contrast, Alhassan (2020) investigated the nexus between forensic accounting and fraud detection/p revention in Nigerian public institutions. The paper had employed a clearcut empirical objective to tes t whether forensic accounting practices and litigationsupport services impacted the incidence of fraud. Through a quantitative survey of auditors and accountants in federal ministries and analyzing collecte d data through inferential statistics, including ANOVA, the study concluded that forensic accounting

was positively associated with both the detection and the prevention of fraudulent activities. Furtherm ore, the study finds significant evidence of an association between forensic accounting and the success of litigation support and thus recommended that public accountants must be mandatorily trained in fo rensic accounting while also improving the internal control mechanisms.

Eko (2022) analyzed the imperative forensic accounting tools (data mining, trend analysis, and ratio a nalysis) in relation to fraud control in MDAs. The study conducted a survey, employing OLS multiple regression to test the link between forensic techniques and fraudmanagement outcomes. The study rev ealed that the utilization of forensic accounting tools improved the chances of detecting fraudulent tra nsactions and consequently deterring it; after that, the study also showed that trendanalysis tools were rarely used, and staff lacked IT competence. Eko thus recommended improved IT infrastructure, profe ssional certification for accounting staff, and wider deployment of computer-assisted audit tools.

In their study, Olabisi et al. (2023) explored the effect of forensic accounting practices on fraud prevention in government ministries and agencies in southwestern Nigeria. With a rather large, stratified sample of ministry/agency workers, and data analysed with multiple regression techniques, the study established that strengthened forensic practices (skills and tools) were positively and statistically significantly associated with reduced fraud indicators. Enhancing forensic practices — through training, analytical procedures and institutional reforms — would thus improve considerably the fought against fraud in the sampled government entities, the researchers deduced.

Ogbaini et al. (2024) conducted a case-study appraisal of the Lagos State Government to determine the extent to which forensic accounting had been institutionalized and its role in fraud detection. Using purposive sampling of certified accountants and secondary financial records, the study applied descriptive statistics and chi-square testing. Findings showed minimal deployment of forensic accounting in Lagos State at the time of study, absence of dedicated forensic departments and limited management training on forensic methods. The authors argued for structural reforms (creation of forensic units) and recurring managerial upskilling.

Suleiman (2024) used a descriptive/explanatory research design to establish whether forensic accounting serves as an effective fraud detection and prevention tool within a local-government context. Questionnaires were distributed and analyzed for chi-square from staff of one local government council. According to the results, the study showed a significant decrease in incidences of fraud whenever forensic practitioners and techniques were employed, with an ability to detect significant differences between professional forensic accountants and traditional auditors. The paper made a submission towards the expansion of employment of forensic accountants in the public sector.

Ugwu (2021) provided a critical literature review of forensic accounting and fraud control in Nigeria. Rather than primary empirical data, the study synthesised existing research, official reports and case evidence to identify systemic constraints. Ugwu concluded that while forensic accounting contributes to fraud control, its effectiveness is curtailed by weak enforcement, shortage of trained forensic experts, procedural losses in litigation, and limited embedding of forensic techniques into routine audit and control frameworks. The review advanced policy recommendations on training, procedural reforms and integration.

Okoye and Ndah (2019) investigated the relationship between forensic accounting practices and the prevention of fraud in manufacturing companies in Nigeria. Using least squares multiple regression analysis on data collected using questionnaires, the results according to research, shows a positive and statistically significant relationship of fraud investigation practice and industrial fraud prevention. The findings also showed that there is a positive and statistically significant relationship between fraud litigation practices and the prevention of fraud in manufacturing companies.

Nelson et al. (2025) examined forensic accounting practices across national anti-fraud institutions and other public entities, with a focus on investigative accounting, litigation support and computer forensics as predictors of fraud management outcomes. Using a targeted survey of professionals from agencies such as EFCC, ICPC and related bodies, and analysing relationships with correlation and

multiple regression techniques, the authors reported strong, statistically significant effects of investigative accounting and computer forensics on fraud-management effectiveness (reported model $R^2 \approx 0.68$). Constraints identified included manpower shortages, infrastructural deficits and institutional resistance.

2.4.1. Gaps in Literatures

Whereas existing studies (e.g., Alhassan, 2020; Eko, 2022; Ariyo Edu & Woli, 2024; Ogbaini et al., 2024; Nelson et al., 2025) provide a very general link between forensic accounting and fraud prevention in Nigeria's public sector, certain crucial realms remain untouched by such studies. Peers assumed a primarily cross sectional survey design, essentially limiting their outcomes to establishing causalities or investigating, over the long term, the effects of forensic accounting intervention on reducing fraud. Furthermore, in terms of geography, evidence remains local the greater part of empirical evidence comes from a small number of places such as Lagos, Kwara, and federal level institutions, thereby leaving the understanding of state-level dynamics in areas like Ondo State limited.

Likewise, investigations for the study claim another large gap in the field of the forensic accounting domain. While several studies acknowledge the litigation support role, very few studies trace the entire fraud management process, from detection, through investigating, and prosecuting, to convicting, in order to establish how deterrent forensic evidence actually is. Along the same lines are preventive methods, such as continuous auditing, data analytics, and computer assisted techniques, which have been mostly neglected by studies, whereas most focus primarily on detection versus proactive prevention.

Moreover, there are frequent mentions of institutional and capacity issues, ranging from trained forensic experts availability, technological tools availability, and funding; however, none of these are ever empirically determined or measured. There is the outright absence of any mixed method or comparative analyses, as the majority of the research merely uses quantitative questionnaires with no triangulation via interviews or archival data or forensic case records. Finally, political and organisational issues have neither been systematically looked at as moderating variables with an influence on weak enforcement, interference in audit processes, administrative bottlenecks, and so forth to assess the successful implementation of forensic accounting practices.

These gaps indicate the need for a more comprehensive and context-specific study that integrates investigative, preventive, and litigation perspectives of forensic accounting in the public sector—particularly within Ondo State's civil service—to generate actionable insights for policy and institutional reform.

3.1. Methodology

The researcher used a survey design in this study and it has to do with personality, to confirm people's opinions and views collected, using appropriately structured questionnaires. This is due to the nature of the study whereby the opinion and views of people are solicited for purpose of data collection and analysis, with the use of properly structured questionnaire. The source of data for this study was mainly primary through structured questionnaire. The study purposively covered Ondo state civil service consists of the staff of Ministry of Education, Ministry of Finance and State Treasury Office in Ondo with a total staff strength all together of 4,530 because of their knowledge of the subject matter. The sample size was determined using Taro Yamane (1967) formula with 95% confidence level, as shown in the calculation here.

$$n = \frac{N}{1 + N(e)^2}$$

n = sample

N = population

e = error margin

n = $(4,530/1) + 4,530(0.05)^2$

n = $(4,530/1) + 4530(0.0025)$

n = 373 approximately

3.2. Data Analysis and Model Specification

The researcher used descriptive statistics of tables and frequency distribution with simple percentages, to analyze the data. Also, inference statistics of correlation and regression will be used to test the research hypotheses.

3.2.1. Model Specification

Regression analysis was used to test the objective of the study as corrected by my supervisor; the general form of the regression model can be specified more compactly as

FA = f (FLP, FIP, FAS) ……..……..……...Eqn 1

$FP = \beta_0 + \beta_1 FLP_t + \beta_2 FIP_t + \beta_3 FAS_t + e_t$ …… Eqn 2

Where:

FA= Forensic Accounting,

FLP = Fraud Litigation Practices

FIP = Fraud Investigation Practices

FAP = Forensic Accounting Skills

FP = Fraud Prevention

e = Error Term

4.0. Results and Discussion of Findings

4.1. Questionnaires administered and Retrieved

Table 4.1 represents analysis of questionnaires administered and retrieved from various Ministries.

Table 4.1: Questionnaires Administered and Retrieved

Respondents	Questionnaires administered	% Administered	Questionnaire retrieved and used	% of retrieved
Ministry of Education	169	45	105	41
Ministry of Finance	104	28	88	34
State Treasury Office	100	27	63	25
TOTAL	**373**	**100**	**256**	**100**

Source: Researcher's Field Survey, 2025

Table 4.1 reveals that 256 questionnaires were retrieved representing 69% of the total questionnaires administered (373).

4.2. Demographic Characteristics of Respondents

Table 4.2: Demographic characteristics of Respondents comprising of Age, Educational qualification and working experience.

S/N	Items	Options	No. of Response	% of Response
1.	Age	18 – 30years	72	28
		31 – 40years	125	49
		41 – 60years	59	23
		Total	**256**	**100**
2.	Highest Educational Qualification	OND/NCE	95	37
		HND/BSC	131	51
		PGD	17	07
		MSC/MBA/PhD	12	05
		Total	**256**	**100**
3.	Working Experience	0 – 10years	100	39
		11 – 30years	138	54
		31 - 60years	18	07
		Total	256	100
4.	Professional qualification	ACCA	35	14
		ICAN	186	73
		CIBN	5	2
		ANAN	30	12
		Total	**256**	**100**
5.	Gender	Male	90	35
		Female	166	65
		Total	**256**	**100**

Source: Researcher's Field Survey (2025)

Table 4.2 indicates the chart analysis of the age of the 256 respondents of the staff of Ondo state public sector. 72 out of them are within 18yr-30yrs which represents 28% of the total respondents. 125 out of them are within 31yr-40yrs which represents 49% of the total respondents. 59 out of them are within 41yrs-60yrs which represents 23% of the total respondents. It also indicates the chart analysis of the highest educational qualification of the 256 respondents of Ondo state public sector. 95 out of them have OND/NCE which represents 37% of the total respondents. 131 out of them have HND/BSC which represents 51% of the total respondents. 17 out of them have PGD which represents 7% of the total respondents. 12 out of them have MSC/MBA/PhD which 5% of the total respondents The Table likewise indicates the chart analysis of the work experience of the 256 respondents of Ondo state public sector. 100 out of them have worked for 0-10years which represents 39% of the total respondent. 138 out of them have worked for 11-30years which represents 54%, 18 out of them represents have worked for 31-60years which represents 7% of the total respondents.

We also find in Table 4.2 the chart analysis of the professional qualification of the 256 respondents of Ondo state public sector. 35 out of them have ACCA which represents 14% of the total respondent. 186 out of them have ICAN, which represents 73% of the total respondent. 5 out of them have CIBN, which represents 2% of the total respondents. 30 out of them have ANAN, which represents 12% of the total respondents. Finally, the table shows the chart analysis of the gender of 256 respondents of the staff of Ondo state public sector. 90 are males, which represents 35% of the respondent while 166 are females, which represents 65% of the respondent.

4.3 Descriptive Analysis

Descriptive analysis is the process of describing and examining a dataset to learn more about its fundamental properties. It entails performing a variety of statistical calculations and producing visualizations that highlight the salient aspects of the data.

Table 4.3 Descriptive Analysis of Variables

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Fraud_Litigation _Practices	256	3.40	5.00	4.3805	.36398	-.078	.152	-0.639	0.303
Fraud_Investigation_Practices	256	3.40	5.00	4.3797	.36329	-.077	.152	-0.628	0.303
Forensic Accounting Skills	256	3.40	5.00	4.3797	.36329	-.077	.152	-0.628	0.303
Fraud_Prevention	256	3.20	5.00	4.4000	.39764	-.133	.152	-0.655	0.303
Valid N (listwise)	256								

Source: Author's Computations (2025)

The descriptive statistics explain the feature of the data variables used in the study. These features are the N statistics, mean, median, mode, standard deviation, skewness, kurtosis, minimum, and maximum. The result of the N statistics showed that respondents who filled the questionnaires were a total of 256. Each variable had a maximum of 5.00 and minimum of 3.40, 3.40, 3.40 and 3.20 for fraud litigation practice, fraud investigation practice, incidence of fraud and fraud prevention respectively. Fraud litigation practice, fraud investigation practice, forensic accounting practices and fraud prevention as a variable had an average or mean of 4.3805, 4.3797, 4.3797 and 4.4000 respectively, which approximately were all four valued as much impact. The skewness results of all the input variables are negative, ranging from -.078, -.077, -.077, -.133 for fraud litigation practice, fraud investigation practice, forensic accounting practices and fraud prevention respectively, which signifies that the data gathered are skewed towards the left side of the distribution, i.e., it is a negatively skewed distribution. Kurtosis is a criterion used for determining whether a distribution is "peaked" or "flat." A shape that is regular has a kurtosis close to zero. A negative kurtosis value indicates a more peaked distribution than usual, whereas a positive kurtosis value indicates a flatter shape than usual. Every variable is peaked.

4.4. Test of Hypothesis

This section aims at assessing if the findings of the research study support the hypothesis and applies to the sample. The hypothesis was examined using the sample data that was gathered. Each of the hypotheses was investigated using regression and correlation analyses to determine if there is a relationship between the dependent variables and the independent variables and to evaluate the strength of such relationship, if there is one.

4.4.1 Hypothesis One Testing

This measures the strength of the relationship between fraud litigation practices and the incidences of fraud in Ondo state public sector of Nigeria.

Table 4.4 Regression Analysis between Fraud Litigation Practice and Incidence of Fraud

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999[a]	.999	.999	.01249

a. Predictors: (Constant), Fraud_Litigation_Practice

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	33.615	1	33.615	215417.399	.000[b]
	Residual	.040	254	.000		
	Total	33.654	255			

a. Dependent Variable: Fraud Prevention

b. Predictors: (Constant), Fraud_Litigation_Practice

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.010	.009		1.069	.286
	Fraud_Litigation_Practice	.998	.002	.999	464.131	.000

a. Dependent Variable: Fraud Prevention

Source: Author's Computations (2025)

Interpretations based mainly on the coefficient table indicate that fraud litigation practice (B=.998, p=.000) is statistically significant to the fraud prevention and its coefficient is positive. Simply put, the standard error is a piece of information that calculates how much the mean of the data set differs from the mean of the population. The explanatory variable in the model (Fraud Litigation) accounts for 99.9% of the variance in fraud prevention, according to adjusted R-square, while the remaining 0.1% is explained by other variables not mentioned in this model. So, we can rule out the null hypothesis. In the end, it is clear that Fraud litigation practice significantly correlate with fraud prevention.

4.4.2 Hypothesis Two Testing

This measures the strength of the relationship between fraud investigation practice and fraud prevention in Ondo state public sector of Nigeria.

Table 4.5. Regression Analysis Between Fraud Investigation Practices and Fraud Prevention

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.692[a]	.478	.476	.28773

a. Predictors: (Constant), Fraud_Investigation_Practice

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	19.291	1	19.291	233.010	.000[b]
	Residual	21.029	254	.083		
	Total	40.320	255			

a. Dependent Variable: Fraud_Prevention

b. Predictors: (Constant), Fraud_Investigation_Practice

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.084	.218		4.974	.000
	Fraud_Investigation_Practice	.757	.050	.692	15.265	.000

a. Dependent Variable: Fraud_Prevention

Source: Author's Computations (2025)

With the regression tables above generated from SPSS, it can be seen that the impact of fraud investigation practice (B=.757, p=.000) is statically significant to fraud prevention. The standard error (.050) is just a piece of data that estimates the difference between the data set's mean and the population's mean. The adjusted R square explains only 47.6% of the variability in fraud investigation practice, as indicated by the adjusted R-square, while the remaining 52.4% is influenced by other unmentioned variables in the model. Thus, we can reject the null hypothesis and conclude that fraud investigation practice correlates positively to fraud prevention.

4.4.3 Hypothesis Three Testing

This measures the strength of the relationship between forensic accounting skills and fraud prevention in Ondo state public sector of Nigeria.

Table 4.6. Regression Analysis Between Forensic Accounting Skills and Fraud Prevention

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.792[a]	.578	.576	.38773

a. Predictors: (Constant), Forensic Accounting Skills

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	20.292	1	20.291	323.010	.000[b]
	Residual	22.029	254	.092		
	Total	42.321	255			

a. Dependent Variable: Fraud_Prevention

b. Predictors: (Constant), Forensic Accounting Skills

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.124	.113		9.946	.000
	Forensic Accounting Skills	.875	.060	.692	14.583	.000

a. Dependent Variable: Fraud_Prevention

Source: Author's Computations (2025)

With the regression tables above generated from SPSS, it can be seen that the impact of fraud investigation practice (B=.875, p=.000) is statically significant to fraud prevention. The standard error (.060) is just a piece of data that estimates the difference between the data set's mean and the population's mean. The adjusted R square explains only 57.6% of the variability in forensic accounting skills as indicated by the adjusted R-square, while the remaining 42.4% is influenced by other unmentioned variables in the model. Thus, we can reject the null hypothesis and conclude that forensic accounting skills correlates positively to fraud prevention.

4.5. Discussion of Findings

The regression analysis showed that fraud litigation practices, fraud investigation practices, and forensic accounting skills all had a significant positive effect on preventing fraud in the public sector in Ondo State. Fraud litigation practices were found to have a substantial and beneficial impact on fraud prevention. That means that a fair legal system, good forensic evidence, and helpful court processes would still go a long way towards preventing fraud. This aligns with Alhassan's (2020) findings, which demonstrated that forensic accounting and forensic litigation support enhanced the detection of fraud and the successful prosecution of fraud cases within Nigerian ministries. Moreover, Nelson, Onmonya, and Bukola (2025) similarly affirmed that effective litigation and expert witness support constitute enhancements to fraud management within public institutions. The consistency among these studies and the findings of the current study reinforces the notion that effective litigation functions to both penalize criminals and dissuade potential offenders from engaging in fraudulent activities. Conversely, Ugwu (2021) contended that effective forensic litigation is constrained by inadequate enforcement and protracted judicial proceedings, indicating that a robust deterrent against fraudulent activities relies on institutional efficiency and political will.

The research also demonstrated a substantial positive impact of fraud investigation techniques on the mitigation of fraudulent activities. Systematic investigative arrangements, such as digital forensics,

evidence tracing, and data analytics, can be construed as advantageous for the prompt identification and mitigation of fraudulent activities. This finding aligns with the results of Eko (2022) and the conclusions of Ariyo-Edu and Woli Jimoh (2024), which indicated that the implementation of forensic investigation techniques substantially enhanced the detection of financial misconduct in the public sector. Ogbaini et al. (2024) also discovered that deficiencies in investigations posed significant challenges to effective fraud management in their case in Lagos State. The authors' consensus on this matter indicates that effective investigative practices are essential for mitigating fraud in the public sector. Suleiman (2024) contends that investigation alone may not suffice for deterrence in the absence of institutional resolution; consequently, investigations ought to be amalgamated with criminal proceedings and preventive control measures.

Finally, the positive impact of forensic accounting skills on fraud prevention underscores technical proficiency, professional training, and analytical ability as essential attributes of an accountant. The finding corroborates the study by Olabisi, Oladiran, and Ajigbotoso (2023), which indicated that forensic accounting skills mitigated instances of fraud in ministries through data analysis and reporting precision. Eko (2022) provided an alternative viewpoint, stating that proficient fraud management relies on forensic accounting skills, including the utilisation of IT audit tools. The present study aligns with previous research in underscoring the importance of skill enhancement, continuous professional development, and digital literacy as crucial measures for fortifying resilient public financial systems.

The findings have largely validated the imperative of enhancing litigation support, investigative frameworks, and forensic accounting capabilities as essential for the enduring prevention of fraud within the Nigerian public sector. This means that government agencies, especially those in Ondo State, should set up forensic accounting units, offer regular training to help people improve their skills, and improve the working relationships between auditors, investigators, and prosecutors to stop fraud in a coordinated and effective way.

5.1. Conclusion

The study examined the significance of the forensic accounting process, encompassing fraud litigation techniques, fraud investigation techniques, and forensic accounting skills in fraud prevention within the public sector of Ondo State. The regression analysis demonstrates a significant positive effect of the three variables on fraud prevention. This demonstrates that the amalgamation of forensic accounting practices is highly effective in combating financial misconduct within public institutions. This finding corroborates the empirical results of previous studies conducted outside Ondo State, collectively indicating that forensic investigative techniques, litigation support, and specialised accounting expertise constitute the most significant deterrents to fraudulent activities. The study further develops the hypothesis of fraud theory, asserting that effective fraud prevention in the public sector transcends mere internal control systems and relies on the professional competence and institutionalizationof forensic methodologies across all domains of financial management.

5.2. Recommendations

The study acknowledges the obstacles posed by inadequate institutional enforcement, deficient training systems, and significant technological shortcomings that hinder the optimal utilization of forensic accounting within the Nigerian public service. To build on the successes of forensic accounting in lowering fraud, a deliberate policy commitment and restructuring of the organisation will be necessary. So, these recommendations are made:

Strengthening the Environment for Fraud Litigation: The government agencies in Ondo State need to improve their legal and auditing skills so they can help with fraud-related lawsuits. This includes making sure that forensic accountants, investigators, and prosecuting agencies work closely together to make sure that evidential reports can be used in court. Auditors and lawyers should get regular training on how to present forensic evidence in court.

Setting up forensic accounting units: The Ondo State Government and other public bodies have the right to set up forensic accounting units that are fairly separate from the internal audit or finance departments. These units will be able to do their own research, analyse data, and help with lawsuits when needed.

Increase Capacity Building and Professional Training: Accountants, auditors, and investigators should be encouraged to keep learning throughout their careers. According to Olabisi et al. (2023) and Eko (2022), training should include digital forensics, data analytics, and evidence gathering for investigative work. Training should include forensic data analysis, gathering evidence, fraud examination techniques, and how to use computer-assisted audit tools. You could make a deal with professional groups like Institute of Chartered Accountants of Nigeria (ICAN) and the Nigerian College of Accountancy (ANAN) to do certification training.

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