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FORENSIC AUDITING AND FRAUD CONTROL: A STUDY OF ECONOMIC AND FINANCIAL CRIMES COMMISSION

Agbata, Amaka Elizabeth
Department of Accountancy
Nnamdi Azikiwe University, Awka
ae.agbata@unizik.edu.ng

Okafor, Gloria Ogochukwu
Department of Accountancy
Nnamdi Azikiwe University, Awka
go.okafor@unizik.edu.ng

Igweze, Samuel Chika
Department of Accountancy
Nnamdi Azikiwe University, Awka
samchild0000@gmail.com

Okonewa, Onyinyechukwu
Department of Accountancy
Nnamdi Azikiwe University, Awka
o.okonewa@unizik.edu.ng

Corresponding Author:
Agbata, Amaka Elizabeth

ABSTRACT

The evolving nature of fraud in all sectors of the nation's economy has almost rendered the use of traditional auditing almost ineffective and inefficient. This study examined the effect of forensic auditing on Fraud control in EFCC Enugu state of Nigeria. The specific objective was to ascertain the effect of Forensic Investigative Skills, Forensic Litigation Skills, and Forensic Arbitration Skills on fraud detection. This paper used the survey descriptive research design. The population was made up of all thirty-five (35) staff that permanently work at the Enugu Control Unit of the Economic and Financial Crimes Commission. A complete enumeration technique was deployed to determine the sample size of 35 permanent staff in the commission. The primary source of data used in this study was generated mainly with the aid of a structured questionnaire. The test of reliability was carried out using Cronbach's Alpha. The analytical technique used in this research was the Kendall Tua statistical tool at a 5% level of significance. The study found the following: investigative skills of forensic auditors at EFCC Enugu state significantly help in fraud detection (tua_b = 0.279, p-value = 0.037); the effect of litigation skills of forensic auditors at EFCC Enugu state on fraud detection is statistically significant (tua_b = 0.439, p-value = 0.018); arbitration skills of forensic auditors at EFCC Enugu state have significant effect on fraud detection (tua_b = 0.594, p-value = 0.031). The study recommends that forensic auditors should apply investigative skills to boost the public's confidence in the commission.

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Keywords: **Fraud, Fraud Detection, Forensic Auditing, Forensic Investigative Skills, Forensic Litigation Skills, Forensic Arbitration Skills.**

INTRODUCTION

Fraud which is an intentionally deceptive action designed to provide the perpetrator with an unlawfully gain (financial), or to deny a right to the victim, is an absolute menace to the economies of developing countries. In Nigeria recently, a succession of frauds is being committed in public and private sectors. The failure of Nigeria to reach its potential can be attributed to financial and economic fraud. The increase in sophisticated fraud in the public sector has posed a serious threat to the economic well-being of Nigeria (Onuora, Akpoveta & Agbomah 2018). It is estimated that Nigeria lost over $400 billion to fraud and corruption since its independence (Wikipedia, 2021). In 2018 the country ranked 144th out of the 180 countries listed in the Transparency International Corruption Index (Wikipedia, 2020). There is no doubt that this fraud is carried out with the awareness of the internal auditor of this sector. It is worthy of note that the internal auditors' independence is not assured because they work as the government employees in that sector. With external auditors, fraud is still being committed on daily basis in the public sector because the primary duty of an external auditor is not to detect all manners of fraud in the financial statement, but rather to express an opinion on the financial statement, whether it shows a true and fair view (Okoye & Gbegi 2013).

Over the last 10 years, there have been several alarming and scandalous cases of fraud in Nigeria like the ₦195 billion Maina pension scam, the $6 billion fuel subsidy, $20 billion missing from the NNPC and CBN accounts, also on 6th July 2020 Ibrahim Magu who was the acting chairman of the Economic and Financial Crimes Commission (EFCC) was arrested for corruption related to finances he embezzled, and on the 7th of July 2020, the panel set up to probe his case had specifically recommended that Magu be suspended for failing to account for the sum of ₦431 million security vote (Wikipedia, 2020). EFCC is associated with an inclination for sophisticated arrest as well as open invitation of top suspects before completing unlawful investigations. However, most of the highly-placed persons often go unpunished due to the absence of forensic auditing expertise needed in prosecuting the offenders using evidence (Oseni, 2017). The number of frauds committed in Nigeria is continuously on the increase in the public sector. Hence, the need for forensic auditing to be set up and practiced, as the external auditor does not or might not have the requisite instruction in dealing with contemporary frauds which includes security frauds, embezzlements and criminal financial transactions involving money laundering. Additionally, the forensic auditor's capability of providing litigation support and investigative expertise will be pivotal to the difficult areas of anxiety for the accountancy career. Based on the researchers' best knowledge most of the previous empirical works were on the private sector with only a few studies in the public sector. None of the prior research in the public sector studied the EFCC. In order to fill this knowledge gap, this study examines the effect of forensic auditing and fraud control in the Economic and Financial Crimes Commission in the Enugu State control unit. The above problems and gaps have posed a serious concern to the Nigerian government and the Nigerian citizens/populace and have given rise to the need for forensic auditors. This study will help to remind the public sector organizations and the EFCC, to design an integrated approach to preventing and controlling fraud and corruption within the workplace through the establishment of services of Professional Forensic Accountants.

Consequently, the main objective of this study is to determine the effect of forensic auditing on Fraud control in the EFCC Enugu State of Nigeria. Specifically, the study addressed the following:

i.) Determine the extent to which investigative skills aid forensic auditors at EFCC Enugu state in the detection of fraud. ii) Examine the extent to which litigation skills help forensic auditors at EFCC Enugu state in the detection of fraud. iii) Ascertain the extent to which arbitration skills affect fraud detection in EFCC Enugu state.

The null hypotheses listed below were formulated:

$H0_1$: Investigative skills of forensic auditors at EFCC Enugu state do not significantly help in fraud detection.

$H0_2$: The effect of litigation skills of forensic auditors at EFCC Enugu state on fraud detection is not statistically significant.

$H0_3$: Arbitration skills of forensic auditors at EFCC Enugu state do not have a significant effect on fraud detection.

REVIEW OF RELATED LITERATURE

Conceptual Review

Fraud

Fraud is an intentional pretence aimed at causing persons/organizations to relinquish properties or several legitimate rights. It is the act of depriving a person dishonestly of something which such an Individual would or might be entitled to, but for the perpetration of fraud (Onuora, Akpoveta & Agbomah 2018). The American Institute of Certified Public Accountants – AICPA (ND) defines fraud as a wide lawful notion which differentiates from error based on whether the act is deliberate or not deliberate. It normally involves stealing and manipulating records, frequently followed by a cover-up of the stealing. It entails converting stolen properties into private properties. Among the 3 categories of fraud which are internal fraud, external fraud and corruption, internal fraud is the most relevant to this study because it talks about how managers (i.e., top management, heads of government agencies) embezzle funds that are made for a particular project and also covering up of corruption in their organization or ministry.

Forensic Auditing

Forensic auditing is the process of collecting, analyzing and reporting on information, in a predefined situation of financial, lawful or anomalies, aimed at discovering proofs and evidences, and offering advices in such situations (ICAN, 2024). It is the use of auditing skills in circumstances of lawful implications (Okoye, maimako, Jugu, & Jat, 2017).Forensic auditing is measured in this study using some of the skills to be possessed by a forensic auditor. Three of the skills used in this study are forensic investigation skills, forensic litigation skills and forensic arbitration skills.

Forensic Investigative skills

Oseni (2017) defines investigation as an in-depth confirmation and explanation of distrust concerning transactions/events. It is a very important element of forensic accounting/auditing procedure. It is needed in a situation of a lapse to find out the person involved, the reason and the level of damages/losses.

Forensic Litigation Skills

In lawful disputes, the knowledge, expertise and know-how of good forensic accountants are enormously valuable as consultants to litigation counsellor judges. Litigation frequently has

to do with difficult accounting, taxation and monetary issues which requires specific knowledge and proficiency of well-trained accountants, and finance and tax experts (Okoye & Gbegi, 2013).

Forensic Arbitration Skills

Arbitration is a means of resolving disputes out of the court. In difficult business disputes which require expert opinions on the extent of losses/damages, forensic accountants can be hired as autonomous experts to provide a self-sufficient evaluation of the amount in dispute. In such situations, forensic accountants prepare expert reports and attend the meeting(s) of experts with other opposing experts. They also advise their clients on the number of possible losses based on some factors. In mediating cases, they also provide the same roles and assist the mediator in tackling and comprehending difficult financial matters.

Economic and Financial Crimes Commission (EFCC)

The EFCC is the leading force in fighting corruption in Nigeria. It is a commission which consists of members gotten from different law enforcement regulations and agencies in Nigeria. The commission has been sanctioned to look into, avert and indict lawbreakers who involve in money laundering, embezzlement, bribery, looting and other forms of fraudulent activities, illegitimate arms dealing, smuggling, human trafficking, child labour, illegal oil bunkering, illegal mining, tax evasion, foreign exchange misconducts such as currency forgery, stealing of scholarly properties and piracy, illegal disposal of toxic waste and illicit products (EFCC ACT, 2004). The Commission also has the responsibility of recognizing, tracing, freezing, and seizing money acquired through terrorist actions.

Theoretical Framework

This study is anchored on the Fraud Triangle Theory (FTT) by Donald Cressey in 1950. Cressey, a criminologist, in propounding this theory stated that whatever people do is done based on certain reason(s). He posits that pressure, opportunity and rationalization are three factors that must be in place before the fraud is committed. He argues that trusted persons violate trust when they feel within themselves that they have financial needs that cannot be shared, and they bear in mind that they can resolve such problems in secret by violating their positions of financial trust. This theory is related to this study as forensic auditors carry out investigations on the reasons why persons who hold positions of trust in offices betray this trust and commit fraud. Forensic auditors also check for symptoms of fraud in an organization, which help in the detection of fraud.

Empirical Review

Adesina, Erin, Ajetummobi, Ilogho and Asiriuwa (2020) studied how Forensic Audit Influence Fraud Control: Evidence in Nigeria's Deposit Money Banks (DMBs). The population consists of 22 DMBs in Nigeria. A sample of seventeen (17) banks was selected for the study. The survey research design was employed while the statistical tool used for the analysis of data was Analysis of Variance (ANOVA). The result showed that forensic audit is a very important requirement for effectual and well-organized control of financial frauds in the Nigerian DMBs.

Edheku and Akpoveta (2020) studied Forensic Accounting and Fraud Detection in the Public and Private sectors in Abuja Metropolis, Nigeria. A sample size of 43 was derived from accounting officers from four selected federal ministries and five private multinational organizations operating in Abuja. The analysis of the research was done using mean deviation while the tool used to test the hypothesis was Cronbach Alpha. The finding of the study

revealed that accounting officers in the private and public sectors strongly agree that forensic accounting has an impact on fraud detection.

Uniamikogbo, Adeusi and Amu (2019) studied "forensic audit and fraud detection and prevention in Nigerian banking sectors". The population of the study consists of 16 DMBs listed on the Nigerian Stock Exchange. The study adopted the ex-post facto research method, thus secondary data was used. The data collected were analyzed using the statistical package for social science. The study reveals that DMBs have to increase how they apply forensic auditing in fighting fraud.

Bassey (2018) investigated "the effect of forensic accounting on the management of fraud in microfinance institutions in Cross River State". The sample comprised 55 managers out of a population of 65. The survey method was used. Primary and secondary data were also used. The Ordinary Least Square procedure was used in testing hypotheses. The implication of the outcome shows that active engagement of forensic investigation and litigation support decreases fraud in the sampled companies. Managers of the sampled firms were encouraged to focus more on forensic accounting thereby monitoring and investigating alleged persons who commit frauds.

Olaoye and Olanipekun (2018) carried out a study on the Impact of Forensic Accounting and Investigation on Corporate Governance in Ekiti State. A sample size of 92 respondents was selected out of a population of 120 forensic accountants and practitioners. The study adopted a survey and explanatory research design. The data collected were analyzed using Binary Logistics Regression Technique. The study revealed that forensic accounting and investigation have an impact on Corporate Governance.

Agbata, Ekwueme and Jeroh (2017) studied the "anatomy of pension fraud in Nigeria: its motives, the management and the future of the Nigerian pension scheme". The study population consisted of 435 accountants, auditors, finance officers and pensioners of some selected institutions in Anambra state. The sample size was 417. Data were collected from primary source with the aid of a questionnaire. The statistical tool adopted in the analysis of the data was multiple regression analysis using Minitab ver. 17. The research outcomes revealed that the pension scheme in existence in Nigeria seems not to be effective because of raging and disturbing pension frauds committed almost on daily basis. Also, fraud has constantly been a stumbling block in the effective management of Nigerian pension funds.

Dabor, Aggreh and Eruse (2017) studied "Forensic Accounting and Fraud Control in the Nigerian Banking sector". The population is the workers of the entire Banks of Nigeria. The sample size was made up of 50 respondents. The Likert scale questionnaire was used to ascertain the degree of respondents. The z-test statistical tool was used to examine the difference in response. The finding of the study indicates that the adoption of forensic accounting will lead to a reduction in financial statement fraud in Nigeria's Banking Sector.

Aigienohuwa, Okoye, and Uniamikogbo (2017) examined "the effectiveness of forensic accounting and fraud mitigation in the Nigerian banking industry". Primary data was used through a questionnaire. The result showed that forensic accounting significantly minimizes fraud in Nigerian banks and improves greatly their internal control systems. Bank regulators and shareholders were encouraged to sternly impose forensic accounting of banks and insist that internal control and internal audit staff practice it.

Oseni (2017) examined "Forensic Accounting and Financial Fraud in Nigeria: problems and prospects". A sample size consisting of 140 respondents was used. The survey research design was employed using a Likert scale questionnaire. The statistical tool used for the analysis of data was the chi-square. The finding revealed that Forensic Accounting Services provide corporate organization with the necessary tools to detect and prevent Fraud and Financial Crimes.

Okoye and Gbegi (2013) studied "forensic accounting as a tool for fraud detection". A sample size of 370 employees in a population of 5010 was selected from five ministries in Kogi State. The study used survey design as a method of collecting data. The statistical tool used for analyzing data is (ANOVA). The finding indicated that applying forensic accounting significantly reduces fraud in the government entities.

METHODOLOGY

The study used the survey descriptive research design. It was carried out on the premises of the Economic and Financial Crimes Commission, Enugu - Nigeria, with a population of thirty-five (35) staff that permanently work at the Enugu Control Unit of EFCC. The study used a complete census since the population size is small thus there was no sampling technique. The study deployed a primary data generated from questionnaire. The questionnaire was divided into two sections. Section A and Section B. Section A contains information on the socio-demographic characteristics of respondents while section B focuses on the research objectives. Section B of the questionnaire is scaled using a 5-point Likert scale which was structured thus: Strongly Agree = 5, Agree = 4, Neutral = 3, Disagree = 2, and Strongly Disagree = 1. The validity of the research instruments was done by an expert. The response of the expert helped in enhancing the quality of the questionnaire. The test of reliability was carried out using Cronbach's Alpha and the Cronbach's Alpha coefficient calculated using pilot data are 0.83, 0.77 and 0.71 for Forensic Investigative Skills, Forensic Litigation Skills, and Forensic Arbitration Skills, respectively. Hypotheses testing was done using Kendall Tua-b statistical tool using SPSS ver. 22. In the decision rule, null hypothesis is rejected and alternate accepted if the P-value is less than 5%, if it is above 5% null is accepted and alternate rejected.

Results and Discussion

Presentation of Data

The primary data for the study were obtained from the field study according to the responses given by the respondents. In all, 35 questionnaires were distributed to the respondents. More so, the responses from the respondents are presented and analyzed hereunder. Out of the 35 copies of questionnaires distributed to the respondents, a total of 32 were returned. The response rate is shown in Table 1 below.

Table 1 Presentation of Response Rate

Total Questionnaires	Well-Filled and Returned	Unreturned questionnaire
35 (100%)	32 (95.74%)	3 (4.26%)

Source: Field Survey Data (2022)

From Table 1 above, it is revealed that out of the 35 questionnaires that were distributed, 32 were returned while 3 questionnaires were not retrieved.

4.2 Analysis of Data

Analysis of Research Questions

Research Question I: To what extent do investigative skills help forensic auditors at EFCC Enugu state in the detection of fraud?

Table 2 Analysis of Research Question I

S/N	QUESTIONS	SA	A	N	D	SD	Mean	Remark
1	The investigative skills of forensic auditors at the commission help in fraud detection	13	8	3	6	2	3.75	Accept
2	The investigative skills of forensic auditors at the commission reduce fraud to a high level	4	13	4	4	7	3.09	Accept
3	The application of Forensic Investigative Skills helps to improve the internal control of the commission against fraudulent activities	6	11	8	4	3	3.41	Accept
4	The application of Forensic Investigative Skills boosts the public's confidence in the commission	10	5	4	4	9	3.09	Accept

Source: Field survey data (2022)

Research Question II: What effect do the litigation skills of forensic auditors at EFCC Enugu state have on fraud detection?

Table 3 Analysis of Research Question II

S/N	QUESTIONS	SA	A	N	D	SD	Mean	Remark
1	The litigation skills of forensic auditors help in fraud detection	10	14	3	3	2	3.84	Accept
2	The litigation skills of forensic auditors reduce fraud at a high level	16	8	3	3	2	4.03	Accept
3	The litigation skills of forensic auditors help in fraud control	10	11	3	3	5	3.56	Accept
4	Effective use of litigation skills by the forensic auditors improves the performance of the commission	15	4	6	2	5	3.69	Accept

Source; Field survey data (2022)

Research Question III: To what degree do arbitration skills of forensic auditors at EFCC Enugu state affect fraud detection?

Table 4 Analysis of Research Question III

S/N	QUESTIONS	SA	A	N	D	SD	Mean	Remark
1	The negligence of the internal auditors has resulted in poor corporate governance in the commission	4	11	4	8	5	3.03	Accept
2	Forensic auditors being an expert in financial fraud, with special skills in scientific knowledge and legal matters have helped to improve good corporate governance in the public sector	5	4	9	10	4	2.88	Reject
3	The application of Forensic Arbitration Skills helps to recover and restore financial related losses resulting from fraud	8	9	5	6	4	3.34	Accept
4	The arbitration skills of forensic auditors help in reducing fraudulent acts perpetrated by members of staff	19	3	3	4	3	3.97	Accept

Source; Field survey data (2022)

Tables 2, 3 and 4 above show the reject/accept analyses of the research variables. All the questionnaire items have a mean score of more than 3.0 and so were remarked "accepted" in the analysis. However, Item 2 in Table 4 scored a mean value of 2.88 and so the statement was remarked: "Rejected".

Descriptive Statistical Analysis of Research Variables

The effect of forensic auditing on fraud control is indexed by Forensic Investigative Skills (FIS), Forensic Litigation Skills (FLS) and Forensic Arbitration Skills (FAS). The mean and standard deviation are presented below in Table 5.

Table 5 Descriptive Statistical Analysis of Dependent Variables

Variables	Mean	Std. Deviation
Effect of Forensic Investigative Skills on Fraud Control (FIS)	4.75	3.52511
Effect of Forensic Litigation Skills on Fraud Control (FLS)	4.91	2.93752
Effect of Forensic Arbitration Skills on Fraud Control (FAS)	4.50	2.77935

Source: Field Survey data (2022)

The descriptive statistical analysis shown in Table 5 above reveals that the mean value of, FIS, FLS and FAS are 4.75, 4.91 and 4.50 with a standard deviation of 3.53, 2.94 and 2.78, respectively. The mean scores of the independent variables show that, on average, the respondents agree with the statements in the Research Instruments.

4.3 Test of Hypotheses

Kendal's Tua_b correlation analysis was used in testing the effect of forensic auditing on fraud control at a 5% level of significance.

Test of Hypothesis One

$H0_1$: Investigative skills of forensic auditors at EFCC Enugu state do not significantly help in fraud detection.

Table 6 Kendal's Tua_b Correlation Result for Test of Hypothesis I

			Forensic Investigative Skills	Fraud Control
Kendall's tau_b	Forensic Investigative Skills	Correlation Coefficient	1.000	.279*
		Sig. (2-tailed)	.	.037
		N	32	32
	Fraud Control	Correlation Coefficient	.279*	1.000
		Sig. (2-tailed)	.037	.
		N	32	32

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Analysis output (2022) using SPSS V. 22

Interpretation

Table 6 above shows the test of the hypothesis that determined whether Forensic Investigative Skills help in fraud detection at a 5% level of significance. The result above shows that the effect of FIS on fraud control is positive (*tua_b* = 0.279, *p-value* = 0.037). The tua_b^2 = 0.0778 indicates that 7.78% of changes in fraud control can be explained by Forensic Investigative Skills. The coefficient of correlation which is 0.279 indicates that an increase in the use of FIS by 1 increases the possibility of fraud detection by 0.279. The p-value of the test which is 0.037 is lower than 5%. Therefore, the null hypothesis is rejected while the alternate hypothesis is accepted. Thus, it is concluded that investigative skills of forensic auditors at EFCC Enugu state significantly help in fraud detection (*tua_b* = 0.279, *p-value* = 0.037).

Test of Hypothesis Two

$H0_2$: The effect of litigation skills of forensic auditors at EFCC Enugu state on fraud detection is not statistically significant.

Table 7 Kendal's Tua-b Correlation Result for Test of Hypothesis II

			Forensic Litigation Skills	Fraud Control
Kendall's tau_b	Forensic Litigation Skills	Correlation Coefficient	1.000	.439
		Sig. (2-tailed)	.	.018
		N	32	32
	Fraud Control	Correlation Coefficient	.439	1.000
		Sig. (2-tailed)	.018	.
		N	32	32

Source: Analysis output (2022) using SPSS V. 22

Interpretation

Table 7 above shows the test of the hypothesis that determined whether Forensic Litigation Skills help in fraud detection at a 5% level of significance. The result above shows that the effect of FLS on fraud control is positive (*tua_b* = 0.439, *p-value* = 0.018). The tua_b^2 = 0.1927 which indicates that 19.27% of changes in fraud control can be explained by Forensic Litigation Skills. The coefficient of correlation which is 0.439 indicates that an increase in the use of FLS by 1 unit increases the possibility of fraud detection by 0.439. The p-value of the test which is 0.018 is less than 0.05. Therefore, the null hypothesis is rejected while the alternate hypothesis is accepted. Thus, it is concluded that the effect of litigation skills of

forensic auditors at EFCC Enugu state on fraud detection is statistically significant (*tua_b* = 0.439, *p-value* = 0.018).

Test of Hypothesis Three

$H0_3$: Arbitration skills of forensic auditors at EFCC Enugu state do not have a significant effect on fraud detection.

The correlation output of the test is shown below.

Table 8 Kendal's Tua_b Correlation Result for Test of Hypothesis III

			Forensic Arbitration Skills	Fraud Control
Kendall's tau_b	Forensic Arbitration Skills	Correlation Coefficient	1.000	.594*
		Sig. (2-tailed)	.	.031
		N	32	32
	Fraud Control	Correlation Coefficient	.594*	1.000
		Sig. (2-tailed)	.031	.
		N	32	32

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Analysis output (2022) using SPSS V. 22 Interpretation

Table 8 above shows the test of the hypothesis that determined whether Forensic Arbitration Skills help in fraud detection at a 5% level of significance. The result above shows that the effect of FAS on fraud control is positive (*tua_b* = 0.594, *p-value* = 0.031). The tua_b^2 = 0.3528 indicates that 35.28% of changes in fraud control can be explained by Forensic Arbitration Skills. The coefficient of correlation which is 0.594 indicates that an increase in the use of FAS by 1 unit will increase the possibility of fraud detection by 0.594. The p-value of the test which is 0.031 is less than 0.05. Therefore, the null hypothesis is rejected while the alternate hypothesis is accepted. Thus, it is concluded that arbitration skills of forensic auditors at EFCC Enugu state have significant effect on fraud detection (*tua_b* = 0.594, *p-value* = 0.031).

Discussion of Findings

The study found that investigative skills of forensic auditors at EFCC Enugu state significantly help in fraud detection (tua_b = 0.279, p-value = 0.037). This finding implies that an increase in the use of FIS by 1 unit will increase the possibility of fraud detection by 0.279. This finding agrees with those of Adesina, Erin, Ajetummobi and Ilogho (2020); Edheku and Akpoveta (2020) and Okoye and Gbegi (2013);

The test of the second hypothesis revealed that the effect of litigation skills of forensic auditors at EFCC Enugu state on fraud detection is statistically significant (tua_b = 0.439, p-value = 0.018). This finding implies that an increase in the use of FLS by 1 unit will increase the possibility of fraud detection by 0.439. This finding agrees with those of Uniamikogbo, Adeusi and Amu (2019); Bassey (2018); and Olaoye and Olanipekun (2018).

Finally, it was indicated in the results that the arbitration skills of forensic auditors at EFCC Enugu state have a significant effect on fraud detection (tua_b = 0.594, p-value = 0.031). This finding implies that an increase in the use of FAS by 1 unit will increase the possibility of fraud detection by 0.594. This finding agrees with those of Dabor, Aggreh and Eruse (2017) and Aigienohuwa, Okoye, and Uniamikogbo (2017).

Conclusion and Recommendations

The study determined the effect which forensic auditing has on Fraud control in EFCC Enugu. The findings show that the extent to which investigative skills aid forensic auditors at EFCC Enugu state in the detection of fraud is significant. The research posits also that litigation skills greatly help forensic auditors at EFCC Enugu state in the detection of fraud and that arbitration skills affect fraud detection in EFCC Enugu state. The major findings of the study revealed that forensic auditing contributes significantly to fraud control at EFCC Enugu state at a 5% level of significance. By implication, the investigative skills of forensic auditors at the commission reduces fraud to a high level; the arbitration skills of forensic auditors help in reducing fraudulent acts perpetrated by members of staff, and the application of forensic litigation skills help to recover and restore financial related losses resulting from fraud. Since the external auditor may not have the required skills and training to be able to fight modern-day fraud like embezzlement, security fraud, contract disputes, money laundering etc. The study concludes that forensic auditors who can provide investigative, arbitration and litigation support can significantly help to control fraud in Nigeria. The following recommendations are made based on the findings:

1 Forensic auditors should apply investigative skills to boost the public's confidence in the commission.
2 Forensic auditors should deploy their litigation skills in terms of legal matters to help in improving good corporate governance in the Nigerian public sector.
3 Forensic Arbitration Skills should be applied by Forensic auditors to recover financial related losses, thereby restoring the public's confidence in the commission.

Contribution

The study added empirical literature on forensic accounting and fraud control. It is the first study that researched on forensic auditing and fraud control in the Nigerian Economic and Financial Crimes Commission and highlighted the need for forensic auditors to always apply their investigative, litigation and arbitration skills.

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