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FORENSIC AUDIT SKILLS AND FRAUD CONTROL IN SELECTED MINISTRIES, DEPARTMENTS AND AGENCIES IN SOUTH EAST NIGERIA

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ABSTRACT

The study evaluated the effect of Forensic Audit skills on fraud control in Ministries, Departments and Agenncies in the South East Nigeria. Specifically, the study ascertained the effect of forensic arbitration skills on fraud control in Ministries, Departments and Agencies in South-East, Nigeria. It also investigated the effect of forensic litigation skills on fraud control 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 that forensic arbitration skills have a significant and positive effect on fraud control (coefficient 0.382; p-value 0.0000). It further discovered that forensic litigation skills significantly and positively affect fraud control in MDAs (coefficient 0.241; p-value 0.0000). Based on these results, the study concludes that. a systemic linkage where the application of forensic capabilities not only influences the perception and management of fraud but also integrally tied to broader organizational integrity mechanisms is existent. The study therefore recommends that the Directors of Internal Audit in MDAs need to formulate and implement internal fraud control policies that utilize forensic arbitration methods—such as expert-led hearings and negotiated settlements—to swiftly resolve suspected fraud cases, reduce operational disruptions, and enhance compliance culture. Also, the Chairman of the Economic and Financial Crimes Commission (EFCC) should collaborate with the judiciary to create fast-track courts for fraud-related litigation supported by forensic audit evidence, ensuring timely adjudication and stronger fraud control outcomes in the public sector.

Key words: *Forensic Arbitration Skills,Forensic Audit Skills, Forensic Litigation Skills, Fraud Control.*

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INTRODUCTION

The public sector in Nigeria is the sector of the economy which provides essential services, promote economic development, and ensure equitable distribution of resources for the welfare of the citizens. According to Ochuka, Nwoye and Okoye (2022), the growth and development of any economy is not without due and conscious considerations given to how efficient the scarce economic and financial resources at the disposal of the country is utilized. This involves achieving giant strides with minimal resources thereby bringing avoidable wastages to its barest minimum. Of note, fraud deterrence is important in the public sector because it safeguards public resources, promotes transparency, and ensures accountability in government operations (Assagaf, 2024). In today's business environment, the relevance of effective forensic audit practice cannot be overstated (Agbata, Okafor, Igweze & Okonewa, 2022). As organizations face increasing scrutiny from stakeholders, regulators, and the public, the need for robust internal controls has become paramount. Forensic audit practice, which involves the application of accounting, auditing, and investigative skills to examine financial statements and identify potential fraud**,** has gained prominence as an essential tool for organizations aiming to maintain integrity and trustworthiness (Olaiya & Adekola, 2022).

Recent studies have indicated that fraudulent practices in the public sector can result in significant financial losses and can disrupt the provision of essential services, thereby affecting the overall development and stability of the country (Okiridu & Ogbosei, 2024; Alao, Adegbie & Ogundajo, 2023). The rising incidence of financial scandals, corporate misconduct, and public sector fraud has necessitated a shift toward more proactive and thorough audit practices. The prevalence of fraud and corruption has reached alarming levels, with numerous reports highlighting significant financial misappropriations and misconduct by public officials (Natsa, 2024). Despite the existence of internal controls established by the government in the Southeast Nigeria, these measures are often insufficient or inadequately enforced, allowing fraudulent activities to persist unchecked (Okiridu & Ogbosei, 2024).

Forensic audits not only aid in the detection of fraud but also serve as a deterrent, discouraging potential wrongdoers from engaging in fraudulent activities (Okiridu & Ogbosei, 2024). As organizations continue to navigate the complexities of modern financial environments, forensic audits offer a systematic approach to identifying, investigating, and preventing fraud (Bako, Atayi, Usman & Sitdang, 2022). Despite extensive research on forensic audit practice and fraud detection in Nigeria (Tubotamuno-Ojas & Chika, 2025; Oranefo & Ufaroh, 2024;

Ogbaini et al., 2024), gaps remain, particularly regarding the limited application of some forensic techniques such as data mining and arbitration in the public sector (Alao, Adegbie & Ogundajo, 2023; Amin, Aminu & Zango, 2022). While some studies confirm the overall effectiveness of forensic audits (Adebisi et al., 2022; Bello, Mohammed and Javan, 2022), they often overlook the distinct contributions of individual skills such as litigation and arbitration in the South-eastern Nigeria (Eko, 2022; Olaiya & Adekola, 2022). Even where existing works acknowledged the role of forensic tools in curbing fraud (Olaiya & Adekola, 2022; Obiora, Onuora & Amodu, 2022), most have failed to explore how these specific skills function interactively in the public sector towards achieving effective fraud control in South East, Nigeria (Asah & Obiora, 2022; Onah, Okolie & Eneh, 2022; Ojo-Agbodu * Ndubusi, 2022; Unuigbokhai & Bagudu, 2022). There is hence, inadequate focus on how arbitration is used by Forensic Auditors, making it essential to investigate the unique influence of forensic litigation, data analytics and arbitration skills within Nigeria's public sector so as to strengthen fraud detection and governance.

Objectives

The main aim of the study is to examine the effect of forensic auditing skills on fraud control among Minsitries, Departments and Agencies in the South East Nigeria. The specific objective are to:

1. ascertain the effect of forensic arbitration skills on fraud control in Ministries, Departments and Agencies in South-East, Nigeria.
2. investigate the effect of forensic litigation skills on fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

Research Questions

a. To what extent do forensic arbitration skills affect fraud control in Ministries, Departments and Agencies in South East, Nigeria?
b. What is the effect of forensic litigation skills on fraud control in Ministries, Departments and Agencies in South East, Nigeria?

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LITERATURE REVIEW

Forensic Audit Skills

Maximising forensic audit skills during practice is considered one of the most effective methods to reduce and detect accounting fraud. Currently, forensic audit practice is gaining popularity worldwide, with the general expectation that it will address the vulnerabilities of traditional accounting and audit systems to financial fraud (Obafemi, 2021). In Nigeria, the adoption of modern forensic auditing techniques is seen as essential for preparing the accounting profession to effectively uncover sophisticated fraud schemes that traditional audits fail to detect. Forensic audit practice is predominantly anchored on fraud investigation. Thus, it is often taken that Forensic Auditors are fraud Investigators who have the the ability to gather, analyze, and interpret financial evidence and relevant data to uncover fraudulent activities (Agbata et al., 2022). Forensic audit investigators extend their scope beyond financial crimes by evaluating the value of businesses based on accounting records and gathering data relevant to bankruptcy cases (Mbasiti, Gyang & Ojaide, 2021). Unlike financial statement auditors, who primarily ensure that financial statements are fairly presented and comply with relevant standards (Fadilah, Maemunah, Lim & Sundary, 2019), forensic investigators specialize in uncovering fraud through advanced investigative techniques (Akinbowale, Klingelhöfer & Zerihun, 2021). Their expertise lies in identifying irregularities and collecting evidence to detect fraudulent activities, making their role distinct from that of financial Auditors focused on preventing material misstatements (Asah & Obiora, 2022).

Forensic Arbitration Skill

Forensic arbitration skill core emphasizes is usually on objectivity and neutrality as the findings must be unbiased and based solely on factual evidence. It ensures that arbitration outcomes are not only legally sound but also reflect the financial realities involved in the dispute. This objectivity is critical because arbitration serves as an alternative dispute resolution mechanism, and decisions made through arbitration are usually binding (Emmanuel, Enyi &Olajide, 2018). Forensic professionals engaged in arbitration must therefore ensure that their findings withstand scrutiny and align with the expectations of all parties involved.

Thus, forensic arbitration skills merge the analytical rigor of forensic investigation with the procedural requirements of arbitration. The role of these professionals is pivotal in maintaining the integrity of arbitration processes, as they help ensure that the final resolution

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is not only grounded in law but also supported by objective financial evidence. This specialized ability is highly valued in commercial disputes, where financial complexities require careful scrutiny to ensure that justice is served.

H_{o1}: *Forensic arbitration skills do not significantly affect fraud control in Ministries, Departments and Agencies in South-East, Nigeria.*

Forensic Litigation Skills

Litigation support involves specialized accountants providing consultation and assistance to legal teams during commercial disputes (Agbata et al., 2022). These experts help attorneys by offering advice, preparing documentation, and assessing financial losses at the conclusion of legal cases (Adegbie, Olajide, Kehinde & Trimisu, 2020). Forensic accountants are instrumental in delivering expert opinions on fraud-related matters, helping courts determine the presence of fraudulent activities. As expert witnesses, they provide objective hints that guide judicial decisions, addressing financial complexities that may lie beyond the court's typical knowledge.

H_{o2}: *Forensic litigation skills have no significant effect on fraud control in Ministries, Departments and Agencies in South-East, Nigeria.*

Fraud Control

Fraud control refers to the deliberate and strategic efforts undertaken by individuals, organizations, or institutions to prevent, detect, and mitigate fraudulent activities (Simeon, 2018). It encompasses the policies, practices, and measures designed to safeguard resources, maintain financial integrity, and uphold ethical conduct within an entity (Mohamed & Handley-Schachler, 2015). In other words, fraud control aims to reduce the risk of deception, manipulation, or misrepresentation intended to secure unlawful or unfair gain, whether through financial statements, misappropriation of assets, or false representations. This concept is rooted in the recognition that fraud poses significant threats to operational efficiency, reputation, and stakeholder confidence, and thus must be systematically managed (Adesina, Erin, Ajetunmobi, Ilogho & Asiriuwa, 2020).

In a broader sense, fraud control embodies a proactive and defensive mindset—an organizational culture that acknowledges the ever-present risk of fraudulent behavior and prioritizes its mitigation. It is not simply about responding to fraud after it occurs but about establishing a vigilant environment where vulnerabilities are anticipated and neutralized in

advance (Agbata et al., 2022). This approach is preventive in nature, emphasizing the importance of due diligence, internal monitoring, ethical awareness, and the responsible governance of financial and operational systems. Fraud control is therefore integral to risk management, as it serves to reinforce trust, transparency, and accountability.

Theoretical Review

Fraud Diamond Theory

The Fraud Diamond Theory was proposed by Dr. David Wolfe and Dana Hermanson in 2004 as an extension of the Fraud Triangle (Hermanson & Wolfe, 2024). Wolfe and Hermanson introduced the theory to address a critical limitation of the original Fraud Triangle—namely, that it failed to account for the role of capability in facilitating fraud. They recognized that some individuals possess the ability or opportunity to commit fraud due to their position of trust, access to resources, or personal traits, which was not adequately explained in the Fraud Triangle (Mansor and Abdullahi, 2015). As a result, the Fraud Diamond Theory adds a fourth element to the traditional framework, offering a more comprehensive understanding of fraud. The Fraud Diamond Theory builds on the three components of the Fraud Triangle (pressure, opportunity, and rationalization) and introduces a fourth element—capability. Pressure refers to the financial or psychological motivation for fraud, opportunity arises from weak internal controls or oversight, and rationalization involves justifying fraudulent actions. The addition of capability refers to an individual's personal traits or position that enables them to carry out fraud, such as being in a high-level position with significant control over financial resources, having specialized knowledge, or possessing the ability to bypass controls (Hermanson and Wolfe, 2024). According to the Fraud Diamond, fraud is most likely to occur when all four factors are present (Mansor & Abdullahi, 2015).

The Fraud Diamond Theory is highly relevant to the study of forensic audit in the Nigerian public sector as it offers a more nuanced understanding of why fraud occurs. In public sector organizations, employees or officials with high authority and access to financial systems may have the capability to manipulate data or embezzle funds. By incorporating the element of capability, forensic auditors can better assess the risk of fraud within different levels of the public sector and design targeted audit strategies to prevent fraud. The theory highlights the importance of not only addressing motivation and opportunity but also assessing the individuals' ability to commit fraud, thereby improving fraud detection and deterrence in Nigerian MDAs.

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Empirical Review

Oyedokun, Alli, and Abey (2024) investigated the role of forensic accounting techniques in fraud detection in public polytechnics in Oyo State, Nigeria. The study adopted a survey research design using a well-structured closed-ended questionnaire. A purposive sampling technique was used to select 200 respondents from the bursary units of four public polytechnics in Oyo State, including The Polytechnic Ibadan, The Oke-Ogun Polytechnic, Adeseun Ogundoyin Polytechnic, and The Oyo State College of Agriculture and Technology. Data were analyzed using simple percentages and t-tests to test the hypotheses. The findings revealed that forensic accounting knowledge had not been introduced in accounting for funds generated in the Oyo State education sector. The study concluded that forensic accounting techniques should be employed to detect, prevent, and deter fraud in public polytechnics in Oyo State.

Okiridu and Ogbosei (2024) examined the application of forensic auditing and financial fraud detection among commercial banks in Port Harcourt. The study adopted correlational research design aimed at determining the relationship between the application of forensic auditing and financial fraud detection among commercial banks in Port Harcourt. Two research questions and hypotheses guided the study. The population of the study comprised of 630 staff of five major commercial banks in Port Harcourt. The sample size of 315 respondents which is 50% of the entire population was used for this study. Two sets of self-constructed questionnaire titled Application of Forensic Auditing (QAFA) and Fraud Detection among Commercial Banks (QFDCB) were used in eliciting responses from respondents for this study. Out of the 315 copies of the questionnaires distributed only 284 copies were retrieved and used for the study. The research instruments were validated by two Business Educators and a Psychometrician. Pearson's Product Moment Correlation Coefficient was used to analyse the two sets of data and the reliability index of 0.83 and 0.76 were obtained for Application of forensic auditing Questionnaire and Fraud detection among commercial banks Questionnaire respectively. Data collected were answered with the use of Pearson's Product Moment Correlation Coefficient for research questions and T-transformation were used in testing the hypotheses at 0.05% level of significance. The findings of the study revealed that there is a positive relationship between collecting information, analyzing the evidence and financial fraud detection among commercial banks in Port Harcourt.

Ariyo-Edu and Woli-Jimoh (2024) investigated the impact of forensic accounting on the detection and prevention of public sector fraud in Kwara State, Nigeria, focusing on 15 MDAs. The scope of the study encompassed a survey conducted among 100 participants comprising accountants and internal auditors across diverse sectors within Kwara State. The research employed a structured questionnaire as the primary research tool and utilized both descriptive and inferential statistics for analysis. Findings indicated a significant deficit in specialized forensic accounting personnel, with internal auditors and accountants primarily handling fraud investigations. However, forensic accounting techniques demonstrated a positive impact on fraud detection and prevention, particularly through data mining and ratio analysis. The study recommends establishing an autonomous forensic accounting agency with legal mandates to enhance monitoring and reporting of fraudulent activities within government institutions.

Ismaila, Bankole, and Igbekoyi (2023) investigated the effect of forensic accounting on fraud detection. The study adopted a survey research design, with a population of 100 accountants in Ekiti State. Data were collected through a structured questionnaire and analyzed using descriptive statistics and ordinary least square regression analyses. The findings revealed that financial accounting surveillance and forensic audit investigations, along with detective skills, exhibited a significant positive relationship with fraud detection. However, computer-assisted review and document review skills showed an insignificant positive relationship. The study concluded that forensic accounting tools, such as financial accounting surveillance, forensic audit investigations, and deterrence skills, play a critical role in detecting fraud. Continuous application of forensic accounting surveillance was also recommended to reduce fraud in Nigerian organizations.

Anyadufu and Uchechi (2023) examined the effect of forensic accounting services on fraud prevention among manufacturing firms in Anambra State. The study formulated two hypotheses and used Friedman’s 2-Way ANOVA to test them. Data were collected using a questionnaire survey administered to accounting sections in selected manufacturing firms in Anambra State. The statistical analysis indicated that the application of forensic accounting services has significantly reduced fraud and contributed to fraud prevention at the 5% significance level. The study concluded that forensic accounting services have led to fraud prevention in Anambra's manufacturing firms. It recommended that manufacturing firms

intensify the use of sophisticated forensic auditing techniques to enhance fraud detection and prevention, particularly in the era of technological advancements.

Osaloni and Ige (2023) investigated the effect of forensic accounting techniques in analyzing financial reports of listed manufacturing companies in Nigeria. The study employed a purposive sampling technique, selecting 152 respondents as the sample size. A simplified questionnaire was used to gather valid and quantifiable data. The study aimed to explore how forensic accounting techniques can detect financial manipulations and irregularities in corporate financial reports. Data were analyzed using descriptive statistics and ordinary least squares. The results revealed that data mining techniques, data analysis techniques, and machine learning techniques had a positive and significant impact on financial reporting in Nigeria. The study concluded that listed manufacturing companies should take steps to maximize forensic accounting techniques to improve financial information. It recommended enhancing forensic accounting techniques to improve the efficiency of financial statement processes.

Al Natour, Al-Mawali, Zaidan, and Said (2023) explored the role of forensic accounting skills in enhancing auditors' self-efficacy toward fraud detection in Egypt. The study also examined the moderating effect of computer-assisted audit techniques and tools (CAATTs) on the relationship between accounting and auditing skills and auditors' self-efficacy in fraud detection. A cross-sectional survey was conducted with 117 external auditors in Egypt. Data were analyzed using partial least square structural equation modeling. The results showed a significant direct relationship between effective communication, psycho-social skills, accounting and auditing skills, and auditors' self-efficacy. It was also found that auditors' self-efficacy significantly enhances fraud detection, with CAATTs moderating the relationship between auditors' self-efficacy and fraud detection. However, no significant relationship was found between technical and analytical skills and auditors' self-efficacy.

Akinbowale, Klingelhöfer, and Zerihun (2023) examined the application of forensic accounting techniques in relation to fraud risk mitigation. The study used an explanatory research design and qualitative approach with purposive sampling. Primary data were collected from consultants working with 17 licensed commercial banks in South Africa. The research used non-parametric statistical analyses, including the Chi-square test, Fisher's Exact test, and Spearman's correlation. The results indicated that non-effective application of

forensic techniques contributed to cyberfraud incidents in the banking industry. While there was insufficient evidence to establish a direct relationship between fraud risk assessment and the effective application of forensic accounting techniques, a positive correlation was found between fraud risk management and the implementation of forensic accounting techniques.

Olaiya and Adekola (2022) examined the impact of forensic audit tools on fraud detection in Nigeria public sector with particular reference to federal parastatals. Specifically the study investigated the factors that contributed to the occurrence of fraud; determine the level of usage of forensic audit tools (skills, knowledge and experience}; assess the effect of some control variables (political, institutional and technological factors) on fraud detection and ascertained the impact of forensic audit tools on fraud detection in Nigerian federal parastatals. Six hundred and sixty five copies of the pretested questionnaires were administered to the staff of finance and audit department of the selected parastatals and accredited audit firms. Data for the study were sourced through both primary and secondary sources and were analysed using mean, standard deviation, ANOVA, and multiple regression analysis. The results of the study finally confirmed that forensic audit tools have positive significant impact on fraud detection.

Ochuka, Nwoye and Okoye (2022) undertook a research to determine whether there is any significant relationship between forensic Accounting practice in public service and the efficient administration of public funds in Nigeria. 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 showed that there is a strong and positive significant relationship between forensic accounting practice in public service and the efficient administration of public funds in Nigeria.

Eko (2022) evaluated forensic accounting techniques on fraud management in the public sector ministries, departments and agencies (MDAs) in Nigeria. The study investigated how data mining, accounting ratios and trend analysis tools detect to prevent fraudulent activities in MDAs. A survey research design was adopted for the study. A total of 350 respondents were chosen from the population of the study. The ordinary least squares (OLS) multiple regression analysis technique revealed that the adoption of forensic accounting tools (data mining, accounting ratios and trend analysis) will significantly enhance the ability to detect and/or prevent fraud in MDAs. It also revealed a knowledge gap in the application of these

preventative control techniques and the usefulness of trend analysis as a technique for detecting fraudulent practices in public service operations. It is thus recommended that the human capital of MDAs is developed by making professional qualifications and knowledge of information technology mandatory requirements for staff working in the accounts department and ensuring robust IT facilities.

Adebisi, Eko, Enang, Etim and Wilson (2022) examined the effect of forensic accounting techniques on fraud prevention in Nigeria. This study adopted an ex-post facto research design. The study used questionnaires to solicit responses from 150 respondents. The study adopted the ordinary least square technique to assess specifically, the effect of computer assisted audit techniques, Ratio Analysis techniques and Trend Analysis technique on fraud detection/prevention in Nigerian banks. The outcome of the study revealed that there is a causal linkage between application of forensic accounting techniques and fraud detection and prevention in banks operating in Nigeria except trend analysis technique which showed no causal linkage with fraud detection/prevention.

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.

Hashim, Mohamed, Zawawi and Rashid (2021) examined the relationship between forensic accounting skills and the identification of money laundering activities from the perspective of transaction monitoring. The multiple regression analysis on 134 data collected from the transaction monitoring analysts showed that the investigative and critical thinking skills were medium to highly correlated with the identification of money laundering activities.

Alhassan (2020) evaluated the relationship between forensic accounting and fraud detection and prevention in the Nigerian ministries. The study used a survey design using questionnaire

to obtain data from the primary source. Sample size of one fifty (50) respondents consisting of auditors and accountants in ten (10) ministries chosen from FCT Abuja in Nigeria. Analysis of variance, (ANOVA) was adopted to test the hypotheses at 5% significant level. Findings of the study revealed that the use of forensic accounting in the Nigerian ministries is useful in discovering fraud; furthermore, significant correlation between the forensic accounting and the legal action in Nigerian courts. Similarly, use of forensic accounting in the ministries is also valuable in averting fraud.

Eko, Adebisi, and Moses (2020) evaluated the application of forensic accounting techniques in preventing and detecting fraud in commercial banks in Nigeria. The study assessed the impact of commercial data mining, ratio analysis, and trend analysis in fraud detection and prevention. Descriptive statistics and Ordinary Least Square (OLS) modeling were used for data analysis. The study found that forensic accounting techniques significantly enhanced fraud detection and prevention. It also highlighted the importance of data mining software and the lack of awareness among bank staff regarding its use. The study recommended that commercial banks invest in robust data mining software and train staff to use it effectively, alongside the implementation of anonymous response hotlines and increased public awareness.

Umar, Ibrahim, and Eriki (2020) investigated the effect of forensic accounting on fraud detection in Nigeria. The study aimed to identify personal skills requirements and assess the types of investigative techniques used in forensic accounting. A quantitative approach was used, administering structured questionnaires to 101 investigators from the Economic and Financial Crimes Commission (EFCC). The analysis was conducted using Jarque-Bera statistics and the EViews software. The study found a significant relationship between forensic accounting personal skills, investigative techniques, and fraud detection in Nigeria. Despite prevalent fraudulent activities, the study concluded that forensic accounting is helping to prevent and detect fraud in Nigeria. It recommended further training for practitioners on forensic accounting skills and techniques.

Adesina, Erin, Ajetunmobi, Ilogho, and Asiriuwa (2020) examined the importance of applying forensic audit to control financial frauds that threaten the soundness and continuity of Deposit Money Banks (DMBs) in Nigeria. The study employed a survey design, gathering primary data through structured questionnaires administered to employees of 17 out of the 22

DMBs operating in the country, covering 77.3% of the banks. The study used the Ordinary Least Squares (OLS) method to analyze and test the hypotheses. Findings showed that involving qualified and experienced forensic auditors could help mitigate financial frauds in DMBs and lead to greater stability in Nigeria's banking sector. The study recommended that regulatory agencies require banks to establish dedicated forensic departments, managed by professional forensic auditors, to develop and implement effective internal controls, prosecute fraudsters, and provide ongoing training for staff, especially in fraud control, to reduce fraud cases.

Inyada, Olopade, and John (2019) examined the effect of forensic audit on bank fraud in Nigeria. With the rise in bank fraud cases in the country, the study highlighted forensic audit as an essential tool in the audit cycle, aiding in fraud detection, prevention, and reduction. The study employed a survey design, with a sample of 128 respondents drawn from a population of 165. Data were analyzed using the Ordinary Least Squares (OLS) regression model. The findings indicated that forensic audit plays a significant role in enhancing bank fraud detection and prevention. Additionally, the results showed that forensic audit is not only an effective tool but also an efficient one for detecting, preventing, and reducing bank fraud in Nigeria. The study recommended that specialized institutions such as banks and insurance companies embrace forensic audit to detect and prevent fraud, and that a dedicated body be established for training and retraining forensic auditors. The study also suggested that universities include forensic audit laboratories in their curriculum to provide practical training.

Oladipupo and Omolola (2019) investigated forensic accounting as a tool for fraud prevention and detection in deposit money banks in Nigeria. The study specifically examined the impact of forensic accounting on fraud prevention and detection in deposit money banks in Ekiti State. A descriptive survey design was employed, and data were collected using a well-structured questionnaire. The population included 12 deposit money banks in Ekiti State, with 4 key staff members (Head of Operations, Fund Transfer Officer, Resident Internal Control Officials, and Cash Officials) from each bank. In total, 44 staff members were sampled, and all were included in the study due to the small population size. Data analysis was performed using simple linear regression. The findings revealed that forensic accounting had a significant impact on the detection and prevention of fraud in deposit money banks in Ekiti State. The study recommended that forensic staff, including the key positions mentioned,

should attend conferences and seminars both within and outside the country to enhance their skills in preventing and detecting fraud.

Siam and Abdullah (2019) examined the extent of the application of forensic accounting techniques (Computer Assisted Auditing Tools, and Data Mining) by the certified accountants in Jordan. The researchers designed a questionnaire to collect related data of study's variables, where the study population consisted of certified accountants and auditors in the auditing offices who are licensed to practice audit in Jordan who totalling according to statistics of the Jordan Association of Certified Public Accountants (JACPA) at the beginning of 2019 (354) certified accountant. A random sample of (145) certified accountant has been selected including accountants and workers in the auditing offices in Jordan, and the branches of major international audit firms (Big Four), which constitute almost 41% of the study population. Analysis was done using percentages and frequency. The study showed that: there is a high application of forensic accounting techniques (computer assisted auditing tools and data mining) by the certified accountants in Jordan, high impact of the application of forensic accounting techniques in detecting earnings management practices and reduction in the Jordanian shareholding companies, low presence of obstacles that limit the application forensic accounting techniques in detecting earnings management practices in the Jordanian shareholding companies by the certified accountants in Jordan.

Nwoye, Ekesiobi, and Abiahu (2017) carried out a study on the role played by predictive ratios such as Beneish 8-Predictive Ratios and the Altman Z-Scores in effort to check incidence of creative accounting in the financial reporting system of Dangote Cement Nigeria Plc (the only Nigerian manufacturing company that made the list of Forbes 2015 top 2000 companies in the world), laying emphasis on whether the impact of the joint application of both ratios as effective check on practices of Creative Accounting differed. Annual Reports and Audited Accounts of Dangote Cement Nigeria Plc for the period 2000 – 2015 was utilised. Further data analysis was conducted through the Mann Whitney U Test, and Wilcoxon statistical techniques. The result of the analyses shows that there is no significant difference in the impact the joint application of Beneish 8-predictive Ratios and the Altman Z-score model would have on investigations into creative accounting practices in predicting possible tendencies of such practices in any corporate organisation in Nigeria.

Onodi, Okafor, and Onyali (2015) investigated the role of forensic investigation methods in corporate fraud deterrence within Nigerian banks. The researchers employed a survey research design, gathering primary data through interviews and questionnaires, as well as secondary data from reports on fraud and forgery in the banking sector. Data analysis was carried out using statistical tools such as percentages, mean scores, frequency tables, regression analysis, and Z-tests. The findings revealed a significant relationship between forensic investigative methods and corporate fraud deterrence. Additionally, the study highlighted that expert services from forensic investigators are crucial for prosecuting fraud cases. However, it was noted that many audit and accounting professionals in Nigeria lack proper knowledge and perception of forensic investigative techniques. The study recommended the adoption of forensic investigative methods within the accounting curriculum, emphasizing the need for reform in Nigeria's educational system to better equip professionals to detect financial fraud.

Nwoye, Okoye and Oraka (2013) conducted a study to investigate the extent to which the Beneish Model, a forensic data mining technique, could further strengthen Auditors likelihood to detecting such manipulations in the Financial Statements. Data from primary and secondary sources such as structured questionnaire on 5 point likert rating scale and the Audited Annual Reports of the first five most capitalised manufacturing companies in Nigeria for the years 2002-2006 (in Cadbury, for model confirmatory test purpose) and 2006-2010 were used. Relevant analysis relying on opinion of the 100 Respondents sampled from selected professional bodies in Nigeria such as ICAN and ANAN members and the data mining outputs of the Beneish model were carried out using the Two way ANOVA statistical technique, and the study found out that the analyses result showed that SAS 99 will significantly contributed to the deterrence and detection of fraud by Auditors in Nigeria, especially where complemented with the Beneish model.

MATERIALS AND METHOD

This study adopted a descriptive survey research design to examine the influence of forensic audit skills on fraud control 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 deter 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)

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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 skills on fraud control 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;

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et = Error term

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

$FCONTi = \beta_0 + \beta_1 FARBS_i + \beta_2 FLITS_i + \varepsilon_i$ _____ Eqn 2.

Where,

FCONT = Fraud Control

FARBS = Forensic Arbitration Skills

FLITS = Forensic Litigation Skills

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

The hypotheses of the study were tested using multiple regression analytical technique. Given in Tables 2, 3 and 4 are the output of the relevant analysis conducted.

Table 2 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 Arbitration Skills and Forensic Litigation Skills

Source: SPSS ver 23 Output

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Table 3 ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3452.877	2	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 Arbitration Skills and Forensic Litigation Skills

Source: SPSS ver 23 Output

Table 4 Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.124	.495		2.270	.024
	Forensic Arbitration Skills	.382	.064	.381	5.989	.000
	Forensic Litigation Skills	.241	.065	.244	3.720	.000

a. Dependent Variable: Fraud Control

Source: SPSS ver 23 Output

Table 2 presents the regression results for the effect of forensic auditing components (forensic arbitration skills and forensic litigation 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 combined effects of the three predictor variables. 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 output as in Table 3 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 inclusion of forensic auditing skills significantly explain changes in fraud control outcomes. Therefore, the model is valid and appropriate for drawing conclusions about how these specific forensic capabilities affect fraud control in the Nigerian public sector in the South East region. The intercept (constant) in Table 4 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 arbitration and litigation skills, the baseline level of fraud control in MDAs would be 1.124 units on the measurement scale.

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Hypothesis One

H_{o1}**:** Forensic arbitration skills do not significantly affect fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

H_i**:** Forensic arbitration skills significantly affect fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

In Table 4, the coefficient for Forensic Arbitration Skills is 0.382, and the corresponding p-value is 0.000, indicating statistical significance at the 5% level. The marginal effect here means that a one-unit increase in forensic arbitration skills leads to a 0.382-unit increase in fraud control, assuming the other variables are held constant. This result shows that arbitration skills play a vital role in enhancing fraud control efforts by resolving fraud-related conflicts more efficiently and avoiding prolonged litigation. Since the effect is positive and significant, the alternate hypothesis is accepted, confirming that forensic arbitration skills have a significant and positive effect on fraud control (coefficient 0.382; p-value 0.0000).

This further confirms the role of dispute resolution and mediation in not only deterring fraud but actively managing ongoing fraud incidents. Arbitration processes provide non-litigious avenues for managing fraud incidents, helping MDAs resolve internal control breaches and mitigate reputational risk. This agrees with Eko (2022), who stated that forensic tools, including arbitration, enhance both fraud detection and control in MDAs. Oranefo and Egbunike (2022) emphasized arbitration's role in fraud deterrence and control. Franca et al. (2023) also discussed how structured conflict resolution frameworks help reduce operational fraud in public organizations. Kaunda (2021) confirmed arbitration's importance in fraud mitigation in Kenyan banks. However, Oyedokun et al. (2024) observed limited use of forensic techniques, including arbitration, due to institutional and educational gaps in Oyo State.

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Hypothesis Two

H_{o1}**:** Forensic litigation skills have no significant effect on fraud control in Ministries, Departments and Agencies in South-East, Nigeria.

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

As reported in Table 4, the coefficient for Forensic Litigation Skills is 0.241, with a p-value of 0.000, showing that the variable is statistically significant at the 5% level. The marginal effect implies that each unit increase in litigation skills results in a 0.241-unit increase in fraud control, holding all else constant. This means that the ability to initiate and sustain fraud-related prosecutions contributes meaningfully to strengthening fraud control in public institutions. Consequently, the alternate hypothesis is accepted, and we conclude that forensic litigation skills significantly and positively affect fraud control in MDAs (coefficient 0.241; p-value 0.0000).

This suggests that litigation not only prevents fraud but also plays an essential role in controlling it once it has occurred. Effective litigation may aid in asset recovery, discourage repeat offenses, and reinforce internal control systems within MDAs. This finding is backed by Obafemi (2021), who noted the importance of litigation in recovering funds and enhancing fraud management. Amin et al. (2022) also affirmed that forensic litigation strengthens internal controls and prevents recurrence of fraud. Anowu et al. (2021) highlighted the power of litigation in controlling fraud through legal deterrence. Agbo et al. (2023) supported this by emphasizing how litigation support services prevent fraud in deposit money banks. On the other hand, Okoye et al. (2019) presented a contrary finding, where litigation failed to significantly aid in fund recovery, casting doubt on its practical impact in some sectors.

CONCLUSION AND RECOMMENDATION

The consistent statistical significance across all the variables indicates a robust relationship between forensic skills—arbitration and litigation, and fraud control. This reflects a systemic linkage where the application of forensic capabilities not only influences the perception and management of fraud but is also integrally tied to broader organizational integrity mechanisms. That both skill domains—litigation and arbitration, positively influence fraud control implies a comprehensive impact that cuts across legal, dispute resolution, and investigative functions. This interrelationship points to the institutionalization of forensic

audit skills as key pillar in the internal control systems of public sector agencies, thereby reinforcing transparency, accountability, and ultimately, public trust.

Based on the findings made, it was recommended that:

1. The Directors of Internal Audit in MDAs need to formulate and implement internal fraud control policies that utilize forensic arbitration methods—such as expert-led hearings and negotiated settlements—to swiftly resolve suspected fraud cases, reduce operational disruptions, and enhance compliance culture.
2. The Chairman of the Economic and Financial Crimes Commission (EFCC) should collaborate with the judiciary to create fast-track courts for fraud-related litigation supported by forensic audit evidence, ensuring timely adjudication and stronger fraud control outcomes in the public sector.

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