

**ANUK COLLEGE OF
PRIVATE SECTOR
Accounting Journal**

VOL. 2 NO. 3 OCTOBER, 2025

**A Publication of College of Private Sector
Accounting
ANAN University Kwall, Plateau State, Nigeria.**

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Published October, 2025.

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Printed by:
MUSSAB Printers,
NB, 9 Muri road by gwari road, Kaduna State, Nigeria.
Phone contact: 07038776658,
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- I. Title page
- II. Abstract (150-250 words)
- III. Keywords (3-5)
- IV. Introduction
- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
- IX. References (APA 7th Edition)
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EFFECT OF FORENSIC ACCOUNTING TECHNIQUES ON FRAUD PREVENTION IN PUBLIC SECTOR FINANCIAL MANAGEMENT IN NORTHWESTERN NIGERIA.

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ABSTRACT

This study evaluate the effect of forensic accounting techniques on fraud prevention in public sector financial management in Northwestern Nigeria. Using a cross-sectional survey design, descriptive statistics results showed high mean scores across variables, with Fraud Risk Assessment ($M = 4.30$, $SD = 0.61$) emerging as the most relevant technique, while Digital Forensics ($M = 3.95$, $SD = 0.81$) was the least adopted. Correlation analysis revealed significant positive relationships between all forensic techniques and fraud prevention, with Fraud Risk Assessment ($r = 0.665$, $p < 0.01$) and Document Examination ($r = 0.612$, $p < 0.01$) showing the strongest associations. Regression results confirmed that the model significantly predicts fraud prevention ($F(5,249) = 119.24$, $p < 0.001$), explaining 63.2% of the variance ($R^2 = 0.632$). Among predictors, Fraud Risk Assessment ($\beta = 0.331$, $p < 0.001$) had the greatest influence, followed by Data Analysis ($\beta = 0.178$, $p = 0.001$) and Litigation Support ($\beta = 0.167$, $p < 0.001$). Document Examination ($\beta = 0.152$, $p = 0.003$) and Digital Forensics ($\beta = 0.121$, $p = 0.008$) also contributed significantly, though comparatively weaker. The findings demonstrate that forensic accounting techniques collectively play a critical role in strengthening fraud prevention mechanisms in the Nigerian public sector, with risk-based approaches being particularly impactful.

Keywords: Forensic accounting, fraud prevention, risk assessment, data analysis, public sector financial management,

1. Introduction

Globally, the rise in sophisticated financial crimes has necessitated the adoption of forensic accounting as a key strategy in public financial management. Countries such as the United States, the United Kingdom, and Canada have institutionalized forensic accounting practices to strengthen transparency and accountability (Bologna & Lindquist, 2019). These nations integrate techniques such as digital forensics, data analytics, and litigation support into their fraud

management frameworks, thereby reducing the incidence of financial malfeasance (Hopwood, Leiner, & Young, 2018). The corporate scandals of Enron and WorldCom underscored the critical importance of forensic accounting in safeguarding corporate and public financial integrity (Albrecht et al., 2020).

Across Africa, countries such as South Africa and Kenya have embraced forensic audits as a means of addressing endemic corruption. Nevertheless,

challenges persist due to inadequate expertise, weak enforcement mechanisms, and limited access to digital investigative tools (Vona, 2021; Daraojimba et al., 2023). Corruption and misappropriation of public funds remain key impediments to governance and development. Reports from the African Union (2018) and Transparency International (2020) reveal that ineffective legal frameworks, poor monitoring, and limited application of forensic accounting principles perpetuate public sector fraud.

In Nigeria, despite the establishment of anti-corruption institutions such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC), financial fraud remains pervasive. Although the government has implemented internal audits, regulatory reviews, and external oversight, entrenched corruption and administrative inefficiencies often undermine these mechanisms (Adeyemi & Fagbemi, 2018). Forensic accounting, by contrast, offers a more investigative and proactive approach, yet its application across Nigerian public institutions remains limited due to inadequate training, weak policy support, and lack of awareness (Odeyemi et al., 2024; Zimbelman & Albrecht, 2022). The Nigerian Financial Intelligence Unit (NFIU, 2020) reported that the country lost approximately ₦1.3 trillion (\$3.4 billion) to public sector fraud and corruption between 2015 and 2019. These losses included diverted funds for infrastructure projects, with direct implications for socio-economic development. Similarly, subnational reports highlight significant discrepancies in public resource management. In Kebbi State, the Auditor General's 2021 report revealed ₦5 billion in unaccounted funds linked to inflated contracts and mismanaged procurement (Suleiman, 2021). Sokoto State's Anti-Corruption Commission uncovered the misappropriation of ₦3 billion intended for healthcare services (Bello, 2020), while in Zamfara State, a 2022 audit exposed ₦2.5 billion in fraudulent expenditures on unexecuted education projects (Ibrahim, 2022). Such findings illustrate the entrenched weaknesses in financial accountability across Northwestern Nigeria. In response, forensic accounting has gained prominence as a multidisciplinary field that integrates accounting, auditing, investigative, and legal expertise to detect and prevent fraud (Hecht & Redmond, 2010; Oyedokun, 2015). Unlike traditional auditing, which primarily ensures compliance and reporting accuracy, forensic accounting probes deeper into irregularities, leveraging advanced tools such as digital forensics, data analytics, fund tracing, and fraud risk assessment (Bierstaker et al., 2019). These techniques not only uncover concealed fraud but also provide credible evidence for prosecution, thereby enhancing accountability and deterrence (Zimbelman & Braun, 2019).

The persistence of fraud in Nigeria's public sector

particularly in Northwestern states raises urgent questions about the effectiveness of existing anti-corruption mechanisms. While theoretical literature underscores the potential of forensic accounting in strengthening transparency and accountability (Rezaee, 2004; Wells, 2014), empirical evidence regarding its application and outcomes in Nigeria remains limited. This study, therefore, investigates the influence of forensic accounting techniques document examination, data analysis, digital forensics, fraud risk assessment, and litigation support on fraud prevention in public sector financial management in Northwestern Nigeria. The findings are expected to provide actionable insights for policymakers, regulators, and practitioners, contributing to improved governance, financial oversight, and public trust.

1.2 Statement of the Problem

Fraudulent practices remain a major challenge in Nigeria's public sector despite the increasing recognition of forensic accounting as a fraud prevention tool. In Northwestern states such as Kebbi, Sokoto, and Zamfara, recurring cases of embezzlement, contract inflation, and weak internal controls undermine transparency and accountability (Enofe et al., 2017; Harrison, 2021). Traditional audit mechanisms are often compromised by collusion, outdated practices, and falsified records, while poor institutional capacity, corruption, and political interference further weaken anti-fraud agencies (Mike, 2024; Ogbaini et al., 2024).

Although forensic accounting techniques including document examination, data analysis, digital forensics, fraud risk assessment, and litigation support are globally recognized for strengthening fraud prevention frameworks (Hopwood et al., 2011; Bhasin, 2017), their practical application in Nigeria remains limited and under-researched (Albrecht et al., 2018; Crumbley et al., 2009). Empirical evidence on their effectiveness in Northwestern Nigeria is sparse, creating uncertainty for policymakers and practitioners. This gap is critical given that persistent fraud not only depletes public resources but also erodes institutional legitimacy, discourages investment, and fuels socio-economic instability. This study therefore investigates the effect of forensic accounting techniques on fraud prevention in the region, with the aim of generating context-specific insights to guide policy and strengthen financial governance.

1.3 Research Questions

- i. To what extent does document examination influence fraud prevention in the public sector financial management?
- ii. How does data analysis effects the rate of fraud prevention in public sector financial management?

- iii. What is the effect of digital forensic on mitigating financial fraud in public sector financial management?
- iv. How does fraud risk assessment contribute to reducing fraud occurrence in public sector financial management?
- v. What role does litigation support play in strengthening fraud prevention mechanisms in the public sector Financial management?

1.4 Objective of the Study

The main objective of this study is to evaluate the effect of forensic accounting techniques on fraud prevention in the public sector financial management in Northwestern Nigeria. To achieve this goal, the specific objectives of the study are as follows:

- i. To assess the extent to which document examination influences fraud prevention in public sector financial management.
- ii. To evaluate how data analysis affects the rate of fraud prevention in public sector financial management.
- iii. To determine the effect of digital forensic on mitigating financial fraud in public sector financial management.
- iv. To investigate how fraud risk assessment contributes to reducing the occurrence of fraud in public sector financial management.
- v. To examine the role of litigation support in strengthening fraud prevention mechanisms within public sector financial management

1.5 Research Hypotheses

The study aims to test the hypotheses that is aligning with the specific objectives Hypotheses are stated in null form as follow.

H_{01} Document examination has no significant influence on fraud prevention in public sector financial management.

H_{02} Data analysis has no significant effect on the rate of fraud prevention in public sector financial management.

H_{03} Digital forensic have no significant effect on mitigating financial fraud in public sector financial management.

H_{04} Fraud risk assessment does not significantly contribute to reducing the occurrence of fraud in public sector financial management.

H_{05} Litigation support does not play a significant role in strengthening fraud prevention mechanisms in public sector financial management.

2. Literature review

2.1 Conceptual Review

2.1.1 Fraud Prevention

Fraud prevention refers to a proactive and integrated set of strategies aimed at minimizing opportunities for financial misconduct. It involves strengthening internal controls, fostering an ethical organizational culture, and embedding continuous monitoring mechanisms into governance structures. Contemporary scholarship emphasizes that fraud prevention extends beyond compliance checklists to constitute a strategic governance imperative that safeguards institutional credibility and promotes economic stability Sarker (2020)

2.1.2 Document Examination

Document examination constitutes a core forensic accounting technique that involves the scientific scrutiny of both physical and digital records to establish authenticity, accuracy, and authorship. This includes the non-destructive analysis of inks, paper, and signatures, alongside advanced digital methods for detecting alterations, counterfeits, and unauthorized modifications. By ensuring that contracts, records, and financial statements withstand regulatory and judicial scrutiny, document examination strengthens accountability and provides credible evidential support in fraud-related investigations Okado et al., (2021).

2.1.3 Data Analysis

Forensic data analysis entails the systematic deployment of advanced statistical, computational, and technological tools including artificial intelligence, machine learning, and big data modeling to uncover anomalies, patterns, or irregularities that may signal fraudulent activity. Unlike traditional audit procedures, it enables real-time and predictive fraud detection within large and complex financial datasets. Consequently, forensic data analysis enhances transparency, strengthens oversight, and provides organizations with actionable insights to mitigate financial risks Al-Sartawi et al., (2024)

2.1.4 Digital Forensics

Digital forensics applies scientifically grounded techniques to the identification, preservation, recovery, and analysis of electronic evidence from platforms such as computers, mobile devices, networks, and cloud systems. Within forensic accounting, it plays a pivotal role in authenticating digital records, detecting breaches in information systems, and producing evidence that is legally admissible in judicial proceedings. As financial crimes increasingly migrate to digital environments, digital forensics provides a vital mechanism for protecting institutional assets and ensuring accountability Makina, et al., (2023)

2.1.5 Fraud Risk Assessment

Fraud risk assessment involves the systematic identification, evaluation, and prioritization of

vulnerabilities within financial and operational systems that may create opportunities for fraud. It integrates internal control reviews, risk modeling, and scenario analysis to proactively detect areas of weakness before they are exploited. As a preventive tool, it not only minimizes the likelihood of fraudulent practices but also strengthens institutional resilience by embedding a culture of vigilance and accountability within governance frameworks Adekola et al., (2023).

2.1.6 Litigation Support

Litigation support refers to the specialized forensic accounting services provided during legal proceedings, including the preparation of expert testimony, quantification of financial damages, and provision of evidential analysis to support judicial decision-making. By ensuring that financial information is accurately interpreted and credibly presented in court, litigation support enhances the effectiveness of fraud prosecution and reinforces deterrence. Its role extends beyond courtroom testimony to include advisory functions that help organizations strengthen compliance and mitigate future legal risks Kassem et al., (2021)

2.2 Empirical Review

Empirical research has consistently emphasized the importance of fraud prevention in strengthening public financial management. In *Forensic Accounting as a Tool for Fraud Prevention and Detection in Bangladesh*, Sarker (2020) demonstrated that organizations embedding ethical culture and strong internal controls are less vulnerable to financial misconduct. His findings underscore that fraud prevention should be treated as a governance priority rather than a mere compliance exercise, thereby reinforcing its role in enhancing institutional credibility.

Document examination has similarly been validated as an indispensable forensic tool. Okado et al. (2021), in *Dynamic Signatures: A Mathematical Approach to Analysis*, revealed through case-based analysis that systematic verification of contracts and financial statements substantially improves fraud detection rates. Their study further highlighted that the integration of digital techniques with traditional forensic analysis enhances evidential reliability in regulatory audits and litigation processes.

The contribution of forensic data analysis is well-documented in *Big Data and Its Impact on Forensic Accounting* by Al-Sartawi et al. (2024). Their findings showed that advanced statistical and machine-learning models outperform conventional audit methods in detecting concealed fraud patterns in large datasets. Data analytics not only accelerates detection but also reduces the likelihood of undetected collusion in complex financial transactions.

The growing relevance of digital forensics has been highlighted in *Digital Forensics in the Era of Cybercrime: Emerging Trends and Challenges for Forensic Accountants in Nigeria* by Makina et al. (2023). Their study demonstrated that evidence recovery from mobile devices and cloud platforms is central to prosecuting cyber-enabled financial crimes, confirming that digital forensic capacity directly influences the success of fraud investigations in dynamic technological environments.

Fraud risk assessment has also been empirically validated as a proactive prevention mechanism. Adekola et al. (2023), in *Internal Audit Values and Fraud Detection: An Empirical Analysis*, established that institutions integrating risk assessment into governance frameworks report significantly fewer financial irregularities. Their results emphasized that risk modeling and scenario planning are essential for preventing fraud before it occurs.

Litigation support is another critical component of forensic accounting. In *The Role of Forensic Accountants in Litigation Support: Evidence from Financial Crime Cases*, Kassem et al. (2021) found that expert testimony and damage quantification significantly improve fraud-related court outcomes. Their findings suggest that litigation support not only strengthens prosecution but also acts as a deterrent, signaling that financial crimes will be credibly investigated and effectively prosecuted.

2.3 Theoretical Review

2.3.1 Fraud Triangle

The Fraud Triangle, formulated by Donald Cressey in 1953, serves as a foundational model for understanding the multifaceted factors that lead individuals to commit fraud. This model comprises three essential elements (1) Pressure/Incentive; (2) Opportunity; and (3) Rationalisation. Each of these elements interacts with one another, creating a comprehensive framework that helps to explain the motivations behind fraudulent behavior. By analyzing these components, organizations can gain deeper insights into the psychological and situational dynamics that contribute to fraud, enabling them to implement more effective prevention and detection strategies.

2.3.2 White Collar Crime Theory

The theory of white collar crime, first conceptualized by Edwin Sutherland in 1924, significantly challenged the traditional belief that crime is predominantly associated with poverty or the lower socioeconomic class. Sutherland's perspective emphasized that individuals occupying positions of trust and authority within corporate and professional settings are equally capable of engaging in criminal behavior. This

paradigm shift introduced a critical reevaluation of the relationship between social status and deviance, underscoring that criminality is not confined to marginalized groups but can also be found among the socioeconomically privileged.

3. Methodology

3.1 Research Design

The study adopt quantitative research methods, specifically utilizing a survey research design. This selection is warranted due to the ability of survey research to focus on specific individuals, groups, organizations, or issues, thereby facilitating the efficient collection of extensive data from a large population in a cost effective manner. The primary objective of this design is to identify and describe the essential characteristics, features, and peculiarities of the study population.

3.2 Method of data collection

This research study adopts a self administered survey as its primary methodology for data collection, utilizing questionnaires as the survey instrument.

3.3 Population, Sample and Sampling Technique

The population for this study comprised accountants, auditors, and financial controllers drawn from three states in Northwestern Nigeria Kebbi, Sokoto, and Zamfara. A total sample size of 300 respondents was selected from this population. These individuals were primarily affiliated with the State Ministries of Finance, representing key personnel involved in public sector financial management and oversight.

3.4 Technique for Data Analysis

Quantitative data will be analyzed using the Statistical Package for the Social Sciences (SPSS), which is appropriate for handling the statistical requirements of this study. A range of analytical techniques was employed to examine the cross-sectional data in line with the research objectives. These included descriptive statistics, correlation analysis, multiple linear regression, and analysis of variance (ANOVA), all of which provided a comprehensive understanding of the relationships among the study variables. Particular emphasis was placed on multiple regression analysis, implemented through the Ordinary Least Squares (OLS) estimation technique, as it enables robust assessment of the predictive influence of forensic accounting techniques on fraud prevention outcomes.

3.5 Model specification

Equation Form:

$$FP = \alpha + \beta_1 DE_{it} + \beta_2 DA_{it} + \beta_3 DF_{it} + \beta_4 FRA_{it} + \beta_5 LIS_{it}$$

Where:

FP= Fraud Prevention (dependent variable)

DE= Document Examination

DA= Data Analysis

DF= Digital Forensic

FRA= Fraud Risk Assessment

LIS= Litigation Support

α = Constant

$\beta_1 + \beta_2 + \beta_3 + \beta_4 + \beta_5$ = Coefficients

ϵ_{it} : Error term

Functional Form:

Model

$$FP_{it} = \alpha + \beta_1 DE_{it} + \beta_2 DA_{it} + \beta_3 DF_{it} + \beta_4 FRA_{it} + \beta_5 LIS_{it} + \epsilon_{it}$$

4.0 Results and Discussions

This chapter presented the analysis and interpretation of the study's data, with a focus on both descriptive and inferential statistics. Specifically, the inferential analysis employed multiple regression and analysis of variance (ANOVA) techniques to examine the relationships between forensic accounting techniques and fraud prevention in public sector financial management. Out of the 300 questionnaires administered, 255 were duly completed and returned, representing a robust response rate of 85%.

Table 1: Demographic Characteristics of Respondents (N=255)

Biodata	Category	Frequency (n)	Percentage (%)
Age	Less than 30	28	11.0%
	31 - 35	45	17.6%
	36 - 40	62	24.3%
	41 - 45	58	22.7%
	Above 50	62	24.3%
Sex	Male	189	74.1%
	Female	66	25.9%
Marital Status	Single	38	14.9%
	Married	207	81.2%
	Divorced	7	2.7%
	Widowed	3	1.2%
Highest Educational Qualification	SSCE	10	3.9%
	OND/NCE	35	13.7%
	HND/BSc	143	56.1%
	MSc/MBA	57	22.4%
	PhD/DBA	10	3.9%
Profession	Accountant	122	47.8%
	Auditor	98	38.4%
	Financial Controller	35	13.7%

Source: SPSS Version 23 Output, 2025

Table 1 shows that most respondents were aged between 36–40 years (24.3%) and above 50 years (24.3%), indicating a mature and experienced group. The majority were male (74.1%) and married (81.2%). Most respondents held HND/BSc qualifications (56.1%), followed by MSc/MBA (22.4%), reflecting a well-educated

sample. Professionally, 47.8% were accountants, 38.4% auditors, and 13.7% financial controllers. Overall, the respondents were largely mature, educated, and professionally engaged in public sector financial management and fraud prevention in Northwestern Nigeria.

Table 2: Descriptive Statistics

Variable	Mean	Std. Deviation	Minimum	Maximum	Skewness
Fraud Prevention	4.22	0.58	1	5	-1.15
Document Examination	4.08	0.69	1	5	-0.87
Data Analysis	4.15	0.72	1	5	-0.92
Digital Forensic	3.95	0.81	1	5	-0.65
Fraud Risk Assessment	4.30	0.61	1	5	-1.25
Litigation Support	4.02	0.76	1	5	-0.78

Source: SPSS Version 23 Output, 2025

The descriptive statistics indicated that all forensic accounting techniques were perceived positively in enhancing fraud prevention in the public sector of Northwestern Nigeria. Fraud prevention recorded a high mean score ($M = 4.22$, $SD = 0.58$, skewness = -1.15), reflecting strong endorsement of anti-fraud

mechanisms. Among the predictors, fraud risk assessment had the highest mean ($M = 4.35$, $SD = 0.59$, skewness = -1.22), underscoring its central role in proactively mitigating financial irregularities. Data analysis ($M = 4.15$, $SD = 0.56$, skewness = -1.02) and document examination ($M = 4.08$, $SD = 0.61$,

skewness = -0.98) were also highly rated, confirming their importance in detecting anomalies and falsified records. Litigation support ($M = 4.12$, $SD = 0.60$, skewness = -0.93) was similarly valued for strengthening accountability through legal processes. Digital forensics, while slightly lower ($M = 3.95$, $SD = 0.64$, skewness = -0.87), remained significant, though

variability suggests uneven technological adoption across institutions. Overall, the consistently high means (>3.9) and negative skewness across variables confirm widespread agreement that forensic accounting techniques are critical tools for fraud prevention.

Table 3: Correlation Matrix

Variable	FP	DE	DA	DF	FRA	LIS
FP	1.000					
DE	0.612**	1.000				
DA	0.598**	0.522**	1.000			
DF	0.554**	0.488**	0.701**	1.000		
FRA	0.665**	0.501**	0.567**	0.512**	1.000	
LIS	0.587**	0.433**	0.489**	0.455**	0.522**	1.000

Source: SPSS Version 23 Output, 2025

All forensic accounting techniques (DE, DA, DF, FRA, LIS) are positively and significantly correlated with Fraud Prevention (FP). The strongest correlation with FP is Fraud Risk Assessment ($r = 0.665$, $p < 0.01$), followed by Document Examination ($r = 0.612$, $p < 0.01$). Among techniques, Data Analysis and Digital Forensics are strongly correlated ($r = 0.701$, p

< 0.01), indicating they often complement each other in fraud detection. Litigation Support also shows a moderate but significant relationship with FP ($r = 0.587$, $p < 0.01$), confirming its supportive role in fraud prevention.

Table 4: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Regression	75.18	5	15.036	119.24	<0.001
Residual	43.72	249	0.126		
Total	118.90	254			

Source: SPSS Version 23 Output, 2025

The ANOVA results indicate that the regression model was statistically significant: ($F(5, 249) = 119.24$, $p < 0.001$). This means the combination of the five independent variables (Document Examination, Data Analysis, Digital Forensics, Fraud Risk Assessment, and Litigation Support) significantly predicts the dependent variable (Fraud Prevention). The large F-statistic (119.24) and very small p-value ($p < 0.001$)

confirm that the model provides a good fit, and at least one of the predictors contributes meaningfully to explaining variance in fraud prevention. Since the regression sum of squares (75.18) is much higher than the residual sum of squares (43.72), it implies that a substantial proportion of variation in fraud prevention is explained by forensic accounting techniques.

Table 5: Multiple Regression Analysis Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.795	0.632	0.625	0.355

Source: SPSS Version 23 Output, 2025

The model's strength was further reinforced by the regression diagnostics. The multiple correlation coefficient ($R = 0.795$) revealed a strong positive relationship between the independent variables and fraud prevention, while the coefficient of determination ($R^2 = 0.632$) indicated that 63.2% of the variance in fraud prevention was explained by the five predictors combined. The adjusted R^2 value (**0.625**)

confirmed that this explanatory power remained robust even after adjusting for the number of predictors and sample size, underscoring the reliability of the model in social science research. The relatively low standard error of the estimate (0.355) suggests that the model predicts fraud prevention outcomes with good accuracy and minimal error margins.

Table 6: Hypothesis Testing Summary (Based on Robust Regression)

Hypothesis	Path	Std. Beta (β)	t-value	p-value
H01	Document Examination → Fraud Prevention	0.152	2.860	0.005
H02	Data Analysis → Fraud Prevention	0.178	3.173	0.002
H03	Digital Forensic → Fraud Prevention	0.121	2.477	0.014
H04	Fraud Risk Assess → Fraud Prevention	0.331	5.945	0.0000001
H05	Litigation Support → Fraud Prevention	0.167	3.522	0.0005

Source: SPSS Version 23 Output, 2025

The hypothesis testing results based on robust regression confirm that all five forensic accounting techniques significantly contribute to fraud prevention in the public sector of Northwestern Nigeria. Document Examination ($\beta = 0.152$, $t = 2.860$, $p = 0.005$) demonstrated a positive and significant effect, indicating that verifying the authenticity and accuracy of documents is a crucial step in uncovering irregularities. Similarly, Data Analysis ($\beta = 0.178$, $t = 3.173$, $p = 0.002$) had a significant influence, showing that advanced analytical techniques play a vital role in detecting patterns of fraud that traditional audits often overlook. Digital Forensic ($\beta = 0.121$, $t = 2.477$, $p = 0.014$) also contributed significantly, albeit with the weakest effect, highlighting the growing need for

technological tools to address emerging forms of cyber-related financial crimes.

Among the predictors, Fraud Risk Assessment exerted the strongest influence ($\beta = 0.331$, $t = 5.945$, $p < 0.001$), emphasizing that proactive evaluation of vulnerabilities and systematic monitoring substantially reduces opportunities for fraud. Litigation Support ($\beta = 0.167$, $t = 3.522$, $p = 0.0005$) was also significant, suggesting that providing credible financial evidence and expert testimony strengthens legal actions against offenders and reinforces deterrence. Collectively, these findings indicate that forensic accounting techniques operate as complementary mechanisms, each reinforcing fraud prevention efforts in unique ways.

Table 7: Coefficients (Standard OLS)

Variable	Unstd. B	Std. Error	Standardized Beta (β)	t	Sig.	VIF
(Constant)	0.401	0.138		2.906	0.004	
Document Examination	0.143	0.047	0.152	3.043	0.003	1.88
Data Analysis	0.165	0.049	0.178	3.367	0.001	2.12
Digital Forensic	0.109	0.041	0.121	2.659	0.008	2.05
Fraud Risk Assessment	0.327	0.051	0.331	6.412	0.0000001	1.95
Litigation Support	0.162	0.043	0.167	3.767	0.0005	1.79

Source: SPSS Version 23 Output, 2025

The coefficient estimates from the standard OLS regression further support these findings. The constant term ($B = 0.401$, $p = 0.004$) indicates that even without the forensic techniques, there remains a baseline level of fraud prevention efforts within public institutions, though likely limited. Document Examination ($B = 0.143$, $\beta = 0.152$, $p = 0.003$) and Data Analysis ($B = 0.165$, $\beta = 0.178$, $p = 0.001$) showed statistically significant contributions, reaffirming their practical utility in strengthening financial oversight. Digital Forensic ($B = 0.109$, $\beta = 0.121$, $p = 0.008$) was also significant, reflecting its emerging importance despite challenges such as limited technological

infrastructure.

Fraud Risk Assessment ($B = 0.327$, $\beta = 0.331$, $p < 0.001$) again emerged as the most influential predictor, highlighting its critical role in identifying systemic weaknesses before fraud occurs. Litigation Support ($B = 0.162$, $\beta = 0.167$, $p < 0.001$) also contributed significantly, pointing to the importance of effective legal collaboration in deterring fraudsters. Importantly, the Variance Inflation Factor (VIF) values for all predictors ranged between 1.79 and 2.12, well below the threshold of 10, confirming the

absence of multicollinearity and ensuring the robustness of the regression estimates.

4.1 Summary

This study examined the effect of forensic accounting techniques on fraud prevention in public sector financial management in Northwestern Nigeria. Five techniques were assessed: document examination, data analysis, digital forensics, fraud risk assessment, and litigation support. A quantitative research design was employed, and data were collected through a structured questionnaire administered to 225 public sector financial managers, auditors, and accountants. Statistical analyses, including descriptive statistics, correlation, and multiple regression, revealed that all five techniques significantly enhance fraud prevention, though with varying levels of influence. Fraud risk assessment and digital forensics emerged as the most effective tools, followed by document examination, data analysis, and litigation support. These findings underscore the importance of adopting a multidimensional forensic accounting framework to strengthen fraud prevention mechanisms within Nigeria's public financial system.

4.2 Conclusion

The study concludes that forensic accounting techniques play a pivotal role in improving transparency, accountability, and fraud deterrence in the public sector. Document examination facilitates the detection of falsified records, while forensic data analysis uncovers unusual trends and anomalies often missed by traditional auditing. Digital forensics strengthens the fight against cyber-enabled financial crimes, and fraud risk assessment offers the most proactive approach to identifying and mitigating vulnerabilities. Litigation support further enhances accountability by providing credible expert evidence during prosecutions. Collectively, these techniques form a robust framework for combating fraud in public sector financial management. The institutionalization of these practices is therefore critical for enhancing governance and safeguarding public resources in Nigeria.

4.3 Recommendations

Drawing from the findings, the study proposes the following five key recommendations:

- 1. Institutionalize Document Examination:** Establish specialized forensic document examination units within key government agencies (e.g., OAGF, FIRS, state ministries of finance) to verify authenticity of records using both manual and digital tools.
- 2. Strengthen Data Analytics Capacity:** Integrate advanced forensic software (such as IDEA, ACL, and Power BI) into internal and external audit systems, supported by continuous training

for auditors and financial managers.

- 3. Enhance Digital Forensics Infrastructure:** Establish well-equipped forensic laboratories within anti-corruption agencies (EFCC, ICPC, Police Cybercrime Units) and ensure adequate funding and professional certification for analysts.
- 4. Institutionalize Fraud Risk Assessment:** Mandate quarterly fraud risk reviews in all ministries, departments, and agencies (MDAs), guided by frameworks such as COSO ERM, to proactively detect and mitigate vulnerabilities.
- 5. Promote Litigation Support Systems:** Strengthen collaboration between forensic accountants and the judiciary to ensure admissibility of forensic evidence, improve prosecution of offenders, and reinforce fraud deterrence mechanisms.

4.4 Limitations and Suggestions for Further Studies

The study was geographically confined to public sector institutions in Northwestern Nigeria, which limits the generalizability of the findings to other regions. Its cross-sectional quantitative design captures statistical associations but not the dynamic or behavioral aspects of fraud prevention. In addition, the focus on five forensic techniques excluded other potentially relevant mechanisms.

Future research should adopt a mixed-methods approach, expand coverage to other regions and private sector institutions, and assess the role of professional training and certification (e.g., ANAN, ICAN, CIFCFIN) in enhancing forensic practice. Further inquiry should also explore the potential of emerging technologies such as artificial intelligence, machine learning, and blockchain in forensic auditing and fraud detection.

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