An Evaluation of Forensic Accounting Techniques on Public Funds Management in Nigeria

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Abstract
The study assessed the effectiveness of forensic accounting techniques in the management of public funds in Nigeria. It examined how these techniques contributed to transparency, accountability, and the prevention of financial mismanagement in the public sector. Using a mixed-methods approach, the study examined the relationship between forensic accounting techniques and public funds management. A total of 200 respondents, including accountants, auditors, and forensic accountants, were selected for the study. Data were collected through questionnaires and secondary sources, and analyzed using multiple regression analysis. The study found that forensic data analysis techniques have a positive impact on public funds management in Nigerian government. Specifically, it revealed that forensic accounting techniques can help uncover leakages of public funds and prevent fraudulent practices. The study also highlighted the importance of computerized forensic accounting technologies in preventing public funds leakages. Based on the findings, the study recommended the establishment of forensic accounting units across all levels of governance to address public funds mismanagement in Nigeria. The study contributed to the existing body of knowledge on forensic accounting and public funds management, and provided practical recommendations for improving governance in Nigeria.

Keywords: Forensic, Accounting, Funds, Management, Governance

INTRODUCTION

Effective and transparent oversight of public finances is fundamental to good governance across the globe. In advanced economies like the United States and the United Kingdom, strong public financial management (PFM) systems—built on strict regulatory adherence and institutional responsibility—play a vital role in reducing financial misconduct and improving governance performance (Dzigbede & Hildreth, 2023). These nations have increasingly adopted forensic accounting as a strategic tool to detect, prevent, and investigate financial irregularities within public institutions.

Across Africa, however, public financial mismanagement remains a significant challenge. Many countries grapple with systemic corruption, weak institutions, and inadequate

enforcement mechanisms. Recent studies have highlighted the effectiveness of forensic accounting in curbing financial malpractice across several African nations, emphasizing its role in fraud detection, litigation support, and policy reform (Mensah & Tetteh, 2024). In particular, Nigeria—a country endowed with vast natural and financial resources—continues to battle endemic corruption and the misappropriation of public funds across all tiers of government. According to Transparency International's 2024 Corruption Perceptions Index, Nigeria ranked 140th out of 180 countries, reflecting deep-rooted governance issues and the urgent need for reform (Transparency International, 2024). Traditional audit mechanisms employed by public institutions have largely failed to detect complex fraud schemes, thereby creating a gap that forensic accounting can bridge (Yusuf & Ibrahim, 2024). Forensic accounting, as a specialized field, combines accounting, auditing, and investigative skills to examine financial evidence suitable for use in courts and legal proceedings (Association of Certified Fraud Examiners (ACFE, 2023).

The relevance of forensic accounting to public fund management lies in its capacity to uncover financial crimes such as embezzlement, misappropriation, procurement fraud, and asset diversion, which continue to erode the efficiency of public service delivery in Nigeria. As Eze and Olorunfemi (2023) observed, forensic accountants play a vital role in interrogating complex financial transactions, analyzing data, and presenting evidence in ways that support judicial and administrative processes. Furthermore, forensic accounting has become indispensable in countries where political interference and institutional weaknesses undermine the effectiveness of conventional financial oversight systems.

The Nigerian public sector is frequently characterized by cases of financial misconduct, ranging from inflated contracts and ghost workers to illicit financial flows and diversion of allocated budgets. Despite numerous anti-corruption agencies and financial control systems, these malpractices persist due to a lack of forensic-based investigative capacity and insufficient deployment of technological tools (Oyelere & Ibrahim, 2024). Consequently, forensic accounting techniques such as computerized auditing, data mining, digital forensics, and investigative analytics are increasingly being recommended as viable approaches to address these challenges (Yusuf & Ibrahim, 2024).

This study, therefore, evaluates the impact of forensic accounting on public funds management in Nigeria. Specifically, it investigates how forensic tools and methodologies contribute to enhancing accountability, transparency, and efficiency in the utilization of public financial resources. The central independent variables under consideration include forensic data analysis, investigative techniques, data mining, and the use of computerized technology—each of which will be analyzed in relation to their influence on the dependent variable: public funds management.

STATEMENT OF THE PROBLEM
Despite the existence of financial regulations, Nigeria struggles with poor public fund management due to corruption, misappropriation, and weak accountability systems (Eze & Olorunfemi, 2023). Traditional audits fail to curb sophisticated fraud, prompting a shift toward forensic accounting (Oyelere & Ibrahim, 2024). However, its effectiveness is hindered by infrastructural and institutional barriers (Nwankwo & Haruna, 2024), necessitating a critical evaluation of its application in enhancing accountability and transparency.

OBJECTIVES OF THE STUDY

The main objective of this study is to evaluate the application of forensic accounting techniques in the management of public funds in Nigeria. The specific objectives are to:
1. Assess the current practices and effectiveness of public funds management in Nigeria.
2. Examine the role of forensic accounting techniques in the detection and prevention of financial fraud and corruption in the public sector.
3. Identify the major challenges and limitations associated with the implementation of forensic accounting in Nigeria's public financial management system.
4. Evaluate the potential benefits of adopting forensic accounting tools in promoting transparency, accountability, and good governance.
5. Recommend strategies for enhancing the application of forensic accounting in the efficient management of public funds in Nigeria.

RESEARCH QUESTIONS
This research study addresses the following questions:
1. How effective are the current public funds management practices in Nigeria?
2. In what ways do forensic accounting techniques contribute to the detection and prevention of financial crimes in the Nigerian public sector?
3. What are the key challenges and limitations hindering the effective application of forensic accounting in public funds management in Nigeria?
4. In what ways does forensic accounting promote transparency, accountability, and good governance in the management of public resources?
5. What strategies enhance the use of forensic accounting techniques in managing public funds in Nigeria?

SCOPE OF THE STUDY
This study examines the application of forensic accounting techniques—such as auditing, value-for-money assessments, data mining, and investigative procedures—in enhancing fiscal accountability and detecting financial misconduct within the Nigerian public sector. It specifically focuses on the Plateau State Government, the Ministry of Finance in Jos, and selected staff of the ICPC, providing a localized yet in-depth analysis aimed at informing policy and strengthening institutional financial management practices.

LITERATURE REVIEW
The literature review introduces perspectives on the evolution, relevance, and application of forensic accounting in the Nigerian public sector.

Origin of Forensic Accounting
Forensic accounting originated in the early 19th century in Glasgow, Scotland, emerging as a response to rising corporate fraud and a heightened need for transparency in financial reporting (Wallace, 1991). The development of modern forensic accounting is often credited to Frank Wilson, an agent of the U.S. Internal Revenue Service and a certified public accountant, who gained prominence in the 1930s for his instrumental role in the tax evasion case that led to the conviction of infamous gangster Al Capone (Peloubet, 1946). Wilson's investigative work showcased the effectiveness of accounting methods in uncovering criminal activity, helping to establish forensic accounting as a distinct professional field. Since then, the discipline has grown to encompass activities such as fraud examination, litigation support, and the resolution of financial disputes, with increasing global recognition through academic programs and professional certifications.

Concepts of Forensic Accounting

Forensic accounting is a specialized area within the field of accounting that integrates investigative techniques, auditing expertise, and financial analysis to examine financial documents for legal purposes. As noted by Odeyemi, Adebayo, and Aladejana (2024), forensic accounting involves leveraging financial knowledge and investigative skills to uncover, assess, and report fraudulent or illegal financial activities. This discipline plays a crucial role in legal cases, particularly in fraud detection, corruption investigations, and asset misappropriation. Forensic accountants serve as expert witnesses, utilizing their thorough understanding of accounting standards and legal processes to assist in litigation and settle financial disputes. Advancements in digital tools have transformed forensic accounting by introducing powerful techniques that enhance fraud detection and investigation processes. Kapo, Bilali, and Ilirjana (2024) emphasize the growing importance of data analytics, artificial intelligence (AI), and machine learning in forensic accounting practices. These technologies enable practitioners to mine large datasets, recognize patterns of financial misconduct, and predict potential areas of fraud with greater accuracy. The integration of big data tools, such as predictive modelling and anomaly detection systems, provides forensic accountants with real-time capabilities to identify irregularities and produce more reliable forensic reports.

Applications of Forensic Accounting
Forensic accounting plays a pivotal role in the effective administration of public funds, particularly through fraud detection, enhanced financial transparency, and governance reform. Empirical studies from Nigeria (Aliyu & Hussaini, 2024; Ogbaini et al., 2024) and Ghana (Ampong Afoakwah et al., 2023) reveal that limited application of forensic methodologies significantly impedes fraud identification and deterrence. Gashinbaki (2023) emphasizes the relevance of performance audits and highlights the increasing reliance on forensic accounting as a safeguard for public sector financial integrity.

Forensic Accounting Techniques
The discipline of forensic accounting has advanced through the adoption of sophisticated technologies and investigative approaches aimed at improving financial oversight. Among these, data analytics and mining—leveraging big data and artificial intelligence (AI)—enable the identification of irregular trends and potential fraud risks. For instance, AI-driven tools have been shown to enhance fraud detection by analyzing large datasets to identify anomalies, thereby improving the speed and accuracy of forensic investigations (Okonta & Nnamdi, 2024). Similarly, Ayinla et al. (2024) discuss the integration of machine learning and big data technologies in fraud detection strategies within the accounting sector.

Real-time surveillance and continuous transaction monitoring have become key mechanisms for early fraud detection, especially in Nigeria, where they are recommended to improve institutional accountability (Okonta & Nnamdi, 2024). Digital forensic tools are essential in analyzing electronic communications and transactions, particularly in tackling cyber-enabled financial crimes (Odeyemi et al., 2024). Emerging technologies like blockchain have further strengthened financial record integrity through immutable ledger systems. For example, ForensiBlock, a provenance-driven blockchain framework, offers secure and efficient handling of digital forensic data, ensuring data integrity and auditability (Akbarfam et al., 2023).
In addition, Benford's Law serves as a quantitative method for tracing anomalies in financial data. Boffa (2023) highlights its application in forensic accounting to detect potential fraud by analyzing the distribution of digits in financial datasets. Furthermore, Fernandes and Antunes (2023) demonstrate the use of Benford's Law in digital forensic analysis to identify tampered digital photos, showcasing its versatility in detecting anomalies across various data types.

The role of whistleblower systems is also critical, as they provide secure channels for reporting unethical behavior, thereby reinforcing a culture of accountability. In Nigeria, whistleblowers can receive between 2.5% and 5% of the value of stolen or concealed public funds or assets for information that leads to their return, incentivizing the reporting of fraudulent activities (Financial Times, 2025).

However, challenges such as inadequate IT infrastructure and insufficient professional expertise limit broader adoption. These barriers underscore the need for strategic investments and workforce development to fully leverage forensic accounting's potential (Odeyemi et al., 2024).

Concept of Public Funds Management

Public Funds Management (PFM) refers to the institutional and procedural framework governing the mobilization, allocation, and utilization of public resources. It is fundamental to achieving transparency, minimizing corruption, and fostering sustainable development (USAID, 2020; Ogwola, 2021). Inadequate PFM practices often result in resource misallocation, public mistrust, and ineffective service delivery. Forensic accounting, through analytical tools, performance audits, and fraud investigation techniques, contributes significantly to improving the accountability and legality of public sector financial operations (Zainuddin & Ibrahim, 2023).

Revenue and Expenditure in Nigeria

Revenue mobilization is central to the Nigerian government's ability to fulfill developmental and constitutional mandates. Akinkoye and Akinadewo (2020) describe government revenue as the fiscal engine that powers public service delivery. Nigeria's revenue base is diversified, comprising taxes, duties, rents, mining royalties, and transfers among others (ICAN, 2019). Federal expenditure dropped from NGN 4.58 trillion in March 2022 to NGN 3.79 trillion in June 2022, indicating fluctuating fiscal performance. The average quarterly expenditure from 2005 to 2022 stood at NGN 1.17 trillion, reflecting persistent challenges in fiscal discipline. Despite significant investments in infrastructure, security, and welfare, concerns remain regarding the efficiency and integrity of public spending, often undermined by corruption and weak financial controls.

Revenue Generation in Plateau State

Between 2019 and 2024, Plateau State experienced steady growth in its internally generated revenue (IGR). The figure stood at ₦16.48 billion in 2019 and increased to ₦19.12 billion in 2020, followed by ₦21.43 billion in 2021 (NBS, 2022). This upward trend continued with ₦25.8 billion recorded in 2023, and by 2024, the IGR had reached an all-time high of ₦31.14 billion—exceeding the ₦30 billion threshold for the first time (PSIRS, 2025). A projected target of ₦52 billion for 2025 underscores the state's strengthened commitment to enhancing revenue mobilization (PSIRS, 2025).

Theoretical Review

Forensic Accounting Theory and the Fraud Triangle Theory provide foundational lenses for evaluating the effectiveness of forensic accounting techniques in managing public funds in Nigeria. Forensic Accounting Theory, primarily developed from the works of Crumbley et al., underscores the integration of accounting, auditing, and investigative skills to detect and prevent financial irregularities (Okoye & Akenbor, 2023). Recent scholarly advancements have expanded the theory to emphasize its applicability in complex public sector environments, where misappropriation of funds is often obscured by bureaucratic opacity and institutional

weaknesses (Adeyemi & Adebayo, 2024). The theory posits that forensic accountants, through systematic scrutiny and evidence-based analysis, play a critical role in promoting transparency and accountability in public finance. In the Nigerian context, where public financial management is frequently undermined by embezzlement and lack of compliance with financial regulations, the theory supports the deployment of forensic accounting tools—such as digital audit trails, data analytics, and litigation support—as mechanisms to improve detection and deterrence of fiscal misconduct.

The Fraud Triangle Theory, originally developed by Donald Cressey (1953), and refined by subsequent scholars, offers a psychological framework for understanding the root causes of fraudulent behavior. It identifies three critical elements—pressure, opportunity, and rationalization—as prerequisites for fraud. Recent research by Yusuf and Ibrahim (2023) and Nwankwo et al. (2024) contextualizes the theory within the Nigerian public sector, noting that weak internal controls, socio-economic pressures, and moral disengagement among public officials provide fertile ground for fraud. The theory is highly relevant to this study as it aids in interpreting the behavioral dimensions that forensic accounting techniques aim to expose. When combined with forensic accounting methodologies, the Fraud Triangle Theory enhances the evaluative capacity of public financial audits by linking technical anomalies to human motivations, thereby strengthening governance frameworks and enabling policy interventions to reduce corruption in public institutions.

Empirical Review

Empirical investigations affirm the transformative role of forensic accounting in Nigeria's public sector. Aliyu and Hussaini (2024) found a strong positive correlation between forensic accounting techniques and fraud detection among public sector institutions, though their study noted limited impact on curbing bribery. They advocated for institutional reforms including the engagement of forensic experts and regulatory oversight. Emeke, Okoko, and Olajide (2023) emphasized the detrimental impact of revenue leakages on economic growth, highlighting the importance of forensic methods in addressing such fiscal inefficiencies. Additionally, Gashinbaki (2023) reported that the absence of comprehensive forensic audits contributes to the loss of about 15% of the federal budget annually.

METHODOLOGY

This study adopted a mixed-methods research design, integrating both quantitative and qualitative approaches to comprehensively evaluate the application and effectiveness of forensic accounting techniques in public funds management in Nigeria. Primary data were collected through structured questionnaires administered to forensic accountants, auditors, and public finance managers across selected government ministries and agencies, while in-depth interviews were conducted with key informants to gain deeper insights. Secondary data were sourced from audited financial reports, government publications, and previous empirical studies. The quantitative data were analyzed using descriptive and inferential statistics with the aid of SPSS, while thematic analysis was employed for the qualitative data. The research methodology aligns with recent studies that emphasize methodological triangulation in public sector forensic investigations to ensure validity and reliability (Adegbie & Fakile, 2023; Okoye & Olayemi, 2024). Ethical approval was obtained, and all procedures conformed to international research standards, including informed consent and data confidentiality.

FINDINGS AND DISCUSSION

The investigation into the application of forensic accounting techniques in the management of public funds in Nigeria revealed both advancements and continuing challenges in financial oversight. The study's first objective, which assesses the existing practices and efficiency of

public funds management in Nigeria, found that while systems like computerized audits and standard accounting procedures are utilized, significant vulnerabilities persist, particularly in internal controls and enforcement. These findings are consistent with the work of Oyedokun (2022), who also highlighted the deficiencies within Nigeria's public financial management systems. The investigation further demonstrated that forensic accounting tools, including Benford's Law and anomaly detection techniques, have enhanced the detection of financial fraud, especially in cases such as embezzlement and the falsification of financial documents. Practical examples included the use of data mining techniques to uncover irregularities in government procurement, such as over-invoicing, illustrating the practical utility of forensic accounting in identifying fraudulent activities.

The study's second and third objectives, which focused on the role of forensic accounting in preventing fraud and the challenges hindering its implementation, revealed that advanced forensic techniques like the M-Score model and computerized audits have significantly reduced the incidence of financial fraud in government institutions. However, several obstacles remain, including inadequate forensic accounting training, lack of political commitment, and insufficient institutional backing. These challenges are in line with the findings of Ojaide and Jugu (2021), who underscored the importance of professional development and institutionalizing forensic accounting within public sector organizations. The study also found that forensic data analysis techniques have a positive impact on public funds management in Nigerian government. Specifically, it revealed that forensic accounting techniques can help uncover leakages of public funds and prevent fraudulent practices. Additionally, the research highlighted the substantial contributions of forensic accounting in promoting good governance, particularly through enhanced accountability. For instance, the establishment of forensic units in government ministries has bolstered financial monitoring and compliance with regulatory standards. Participants in the study also suggested expanding the scope of these units to local government areas, further improving the management of public funds, as outlined by various respondents.

CONCLUSION AND RECOMMENDATIONS

This study critically assessed the application of forensic accounting techniques in the management of public funds in Nigeria, revealing both progress and ongoing challenges. The research highlights that forensic accounting tools such as Benford's Law, data mining, and the M-Score model have significantly enhanced the detection of financial fraud, including cases of embezzlement and document falsification. These techniques contributed to more robust public financial management by identifying irregularities early on the system. Despite these advancements, the study identified several challenges that hindering the effectiveness of forensic accounting, included weak internal controls, limited political commitment, inadequate training, and lack of institutional support. These findings resonate with those of Oyedokun (2022) and Ojaide and Jugu (2021), reinforcing the need for comprehensive reforms to improve the adoption and execution of forensic accounting practices.

Based on the findings, the study offers the following key recommendations to improve the integration of forensic accounting in Nigeria's public financial management framework:
1.	Formalize Forensic Accounting Practices: It is essential to establish dedicated forensic accounting units within all public institutions, including local government areas. These units will help institutionalize forensic accounting, ensuring that public financial management processes are continuously scrutinized and that appropriate measures are taken to detect fraud.

2. Invest in Training and Professional Development: Addressing the gap in forensic accounting skills requires implementing specialized training programs for accountants, auditors, and financial officers in the public sector. By equipping these professionals with advanced forensic tools and techniques, public sector entities will be better prepared to identify and mitigate financial fraud.
3. Enhance Internal Control Systems: Strengthening internal controls within public sector institutions is vital. Automated systems that incorporate forensic accounting techniques should be adopted to ensure real-time monitoring of financial transactions, minimizing opportunities for fraudulent behaviour.
4. Increase Political Will and Institutional Support: Strong political commitment is crucial for advancing forensic accounting practices. Government leaders must demonstrate their commitment to transparency and accountability by enforcing stronger penalties for financial misconduct and promoting a culture of integrity in the public sector.
5. Promote Public Awareness and Accountability: Public engagement is crucial to fostering greater accountability in public financial management. Educating citizens about the importance of forensic accounting and its role in ensuring transparency will increase public pressure on government entities to adhere to financial regulations.

The full implementation of these recommendations, Nigeria can enhance its public financial management systems, making them more transparent, accountable, and resistant to fraud. This will contribute to the effective use of forensic accounting techniques in safeguarding public funds.

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