

Forensic Accounting Techniques and Performance of Public Sectors in Nigeria

Orji, Onyebuchukwu (Ph.D)¹ and Obua Charity.²

¹Department of Accountancy, School of Business Studies,
Captain Elechi Amadi Polytechnic, Rumuola, Port Harcourt, Rivers State, Nigeria.

²Department of Accountancy, School of Business Studies,
Captain Elechi Amadi Polytechnic, Rumuola, Port Harcourt, Rivers State, Nigeria

DOI: 10.56201/ijefm.v10.no2.2025.pg99.115

Abstract

The paper examined the effect of Forensic Accounting Techniques on the Performance of public sector. Forensic accounting, the independent variable was measured using litigation support service, mediation, detection and deterrence skill, while public sector performance, the dependent variable was proxy using quality service delivery. Primary data collected through structured questionnaire was used for the study. The population of the study consists of 182 staff of finance and accounts, treasury and internal revenue service departments of the Rivers State Ministry of Finance out of which a sample size of 125 was drawn using Taro Yamen's formula, the data collected were analyzed using the Pearson's product Moment Correlation (PPMC) technique. The findings revealed that: Litigation support service, mediation, detection and deterrence skill does significantly improve, contribute and enhance the quality of service delivery in Nigeria public sector. It was noted from the findings that all variables for forensic accounting technique have strong and significant effect on public sector performance, it was therefore concluded that forensic accounting techniques have positive and significant effect on public sector performance in Nigeria. Sequel to the findings and deductions from the study, it was recommended that: forensic accounting reports should be used as evidence in litigations that relate to questionable service delivery in the public sector, alternate dispute resolution can be resorted to in the use of forensic accounting so as not to hamper the morale and confidence of public servants, and sound framework for quick detection of malfeasance as well as dispensation of appropriate punishment should be developed.

Key Words: Forensic Accounting, Public Sector, Organizational Performance

Introduction

Manning (2010) defined Forensic Accounting as the science of gathering and presenting financial information in a form that will be accepted by a court of jurisprudence against perpetrators of financial and or economic crimes. Forensic accounting is a field of specialization that needs to do with the arrangement of data that is intended to be utilized as proof, particularly for legitimate purposes Mbah, (2018). Forensic accounting can be described as the use of auditing and investigation skills to examine financial statements in preparation to be used in a court of law, Dereyer (2014). The combination of accounting, auditing, and investigative skills gave birth to the Forensic Accounting, whose main objective is detecting or preventing economic and financial crimes in public sector. According to the Webster's Dictionary, forensic means, "Belonging to, used in or suitable to courts of judicature or to public discussion and debate."

The word accounting involves recording, analysing, measuring, summarizing and communicating financial information to interested users or parties, Irekponor and Onyesor (2007). The term 'forensic accounting' can be defined as financial fraud investigation which includes the analysis of accounting records to prove or disprove financial fraud and serving as an expert witness in Court to prove or disprove the same. Therefore, forensic accounting aims at using accounting report for legal purposes.

Brief history of Forensic Accounting

The history of Forensic accounting can be traced back as far as 1817 to Meyer v. Sefton, a case in Canada that allowed an 'expert witness' to testify in court. The term 'forensic accounting' was first published in an article in 1946 "Forensic Accounting "Its Place in Today's Economy" authored by Maurice E. Peloubet. He stated that, "during the war, both the public and industrial accountant have been engaged in the practice of forensic accounting." Interest in forensic accounting spread through the United States and England early in the twentieth century. One of the first institutions to use the services of Forensic Accountants was the Inland Revenue Service to control tax evasion. The FBI (federal bureau of investigation) used forensic accountants in their investigations and employed almost 500 accountants during World War II. Forensic accounting as a profession continued to grow during the latter half of the century, as the Generally Accepted Accounting Practice and tax laws became widespread and mandatory.

Fraud has had several negative consequences on public sector performance ranging from negative economic impact to negative national image. Looking at fraud occurrences in public sector performance, the perpetrators are the people at the helm of affairs.

Statement of the Problem

Over the years there has been a focus on the need for auditors to do a better job in detecting and preventing fraud in public sector. Available literature shows that management are responsible for majority of high level fraud committed in public sector (Adebisi & Gbegi 2015). For this and other reasons, organizations in addition to a strong internal audit system deploy the services of external auditor, yet fraud are perpetrated on daily basis. While it is true that a lot of research work have

been done on forensic accounting most of them focused on its effect on fraud prevention and detection (Edheku & Akporeta (2020), Abdulrahan 2019, Ugwu, 2021, Dada & Jimoh, 2020), while a few focused on its effect on quality of financial statement (Oyedokun et al, 2018, Okoye et al, 2019, Ibanachuka et al, 2020), using the following proxies fraud prevention, investigation, computer assisted review, document reviews and interviewing skills. None of the studies reviewed looked at the effect of forensic accounting on the performance of public sectors in Nigeria using the following proxies litigation support service, mediation, detection and deterrence skill and quality of service delivery for forensic accounting, and contribution to policy objective, quality service delivery, enhance transparency and profitability for public sector performance, hence the present study which was aimed at ascertaining the impact of forensic accounting techniques on the performance of public sectors in Nigeria. The following hypotheses:

- Ho₁: Litigation support does not significantly improve quality of service delivery in public sector in Nigeria.
- Ho₂: Mediation does not significantly contribute to the quality of service delivery in public sector in Nigeria.
- Ho₃: Detection and deterrence skills does not significantly enhance the quality of service delivery in public sector in Nigeria.

Review of Related Literature

Conceptual Review:

Forensic Accounting

There are times in the corporate world when standard auditing methods will not be sufficient. Sometimes, it becomes necessary to look deeper at records and employ full investigatory talents. In such instances, a forensic accountant becomes necessary. Forensic accounting integrates an individual's standard accounting and auditing experience with investigatory skills to permit accountants to provide useful services in legal scenarios. (Rothberg, 2012) A forensic accountant will typically provide investigatory accounting services with the ultimate goal of offering useful evidence in a report suitable for presentation in court. Originally Frank Wilson is credited with the birth of Forensic Accounting in the 1930s. When Wilson was working as a CPA for the US Internal Revenue Service, he was assigned to investigate the transactions of the infamous gangster Al Capone. (Wikipedia, 2021) Forensic accounting, forensic accountancy or financial forensics is the specialty practice area of accounting that investigates whether firms engage in financial reporting misconduct, (Wikipedia, 2021). Forensic accountants have been described as experience auditors, accountants and investigators that are hired to look into legal and financial documents to detect and prevent a recurrence of sharp practices. This professionals also provide services in such areas as criminal investigation, shareholders and partnership disputes business economic loss mediation and arbitration, professional negligence, accounting , damages, analysis, evaluation and general consulting (Oluyombo and Okunola 2018). Forensic accountants, law enforcement personnel and

lawyers work together during investigation and often appears as expert witnessing during trials (Oyedokun 2015, Rabiou and Noorrthayati 2015, Suleiman et al 2018).

Ozumba et al (2016) as cited in Dada & Jimoh (2020) look at forensic accounting as the utilization of accounting, auditing and investigation skills to assist in legal matters and applies specialized body of knowledge to the evidence of economic transaction and reporting suitable for court proceedings and accountability. Also forensic accounting involves the application of investigation and analytical skills for the purpose of resolving financial issues in a manner that satisfies the standards required by the court of law, (Hopwood et al 2013).

Issues to Consider When Hiring a Forensic Accountant

First and foremost, it is of the utmost importance to consider the experience and qualifications of your forensic accountant. Ensure that whomever you hire has the experience necessary for dealing competently with your particular company and your particular legal issue.

Secondly, it is important to hire your forensic accountant as early in the process as possible. The earlier your accountant is hired, the more help they will be able to offer. If retained early, your accountant can be extremely significant in reducing the overall cost and maximizing the benefits of the endeavour. They will also be able to help with the discovery proceedings and the identification of important areas for discussion during the dispute (Eliezer et al, 2015).

According to Lakshmi and Menon (2016) Forensic Accountants offer specialized services in areas such as:

- fraud and economic loss quantification,
- investigating and analyzing financial evidence;
- testifying as an expert witness;
- becoming involved in criminal investigations and uncovering financial evidence in employee or insurance fraud cases;
- Investigating in the rapidly evolving area of computer and Internet fraud.
- Business Valuations
- Assets Valuation for Matrimonial Cases
- Royalty Audits
- Damage Computation
- Determination of Compliance
- Financial Surveillance
- Anti-Money Laundering Programs
- Background Check.

Forensic Accounting Techniques according to Simeunović, et al (2016) includes

1. Reviewing Public Documents and Conducting Background Checks:
3. Conducting Detailed Interview
4. Gathering Information from Trustworthy Sources

4. Analyzing Evidence Gathered.
5. Conducting Surveillance:
7. Going Undercover

Litigation Support: one of the major approaches adopted by forensic accounting techniques in fraud management in Nigeria is the provision of reliable, valid and substantial forensic accounting evidence in fraud prosecution and litigation services by the Nigeria judicial system, litigation services are expected to have been improved so as to ensure effectiveness of the system. (Gbegi & Habila,2017).

Litigation support is a term encompassing the use of court processes to resolve a dispute, in line with the rules in place in that jurisdiction. According to Harwood (2016), before litigation begins, various forms of preliminary investigations takes place, also various forms of alternative dispute resolution (ADR) are encouraged to be examined, it is encouraged that parties consider more conventional alternative means of resolving the disputes first . The conventional alternative dispute resolution includes options includes; Arbitration, a confidential form of dispute resolution where one or more arbitrator decides a case rather than a judge appointed by the court. Fatai et al (2020).

The role of the Forensic Accountant in Mediation

Many commercial disputes are the subject of complex litigation, however a number of these disputes are being resolved through mediation and other forms of Alternative Dispute Resolution (ADR). Mediation is the use of an independent third party who facilitates the parties to reach a mutually beneficial settlement of the issues in dispute. The mediator has no role in deciding the outcome of the issues in dispute, however a skilled and experienced mediator will facilitate a process where the parties in dispute are able to arrive at an agreed settlement. The practice of mediation is governed by the mediation Act 2017, which came into force on 1st January 2018.

Mediation is a facilitated negotiation assisted by an independent third party mediator appointed by the parties, Samuel et al (2020).A forensic accountant’s role in a mediation would include the identification of all of the different heads of loss, and calculation of same. In acting as a data provider or data arbiter in a Mediation the forensic accountant is able to reduce the data conflicts which often prevent the parties from arriving at an agreed position. In a mediation, both the parties and the mediator may benefit from the forensic accountant attending the mediation to present his or her findings to the mediator in the presence of the parties, or independently of the parties who are involved in the dispute, Barry(2021).

Detection and Deterrence

Detection and deterrence skills are relevant in forensic accounting and enhance the integrity of the financial statement. Detecting perpetrators is based not only on the conduct of simple investigative activities, but requires specialized knowledge of the motive behind the offender and the circumstances of the offense, Haruna et al (2020). Due to the increasing importance of forensic

techniques, also achieved through the use of new technologies, including research on digital printers (commonly known as lie detectors), crime detection is almost always associated with a series of complicated activities that reveal evidence of crime. Oyedokun (2020) Deterrence prevents Future crime by frightening the defendants or public.

Types of Detection Services

Fraud investigations
Expert witness testimony
Personal interview or interrogation
Investigation reports for use in court proceeding or insurance claims
Transaction tracing.

Types of Deterrence services

Internal control assessment
Internal control design and implementation
Risk assessment
Fraud awareness training.

Public Sector: Public sector is that sector of the economy established and operated by the government or, it's agencies distinguishable from the private sector, and organized on behalf of the whole citizens. (Ani & Ugwu, 2015).

Public Sector Performance: A performance orientation in the public sector means that achievements matter, as well as probity and economy and that managers or agencies should pursue defined standards. Performance in public service delivery means that public sector outputs efficiently contribute to policy objectives. The measures for public sector performance include: quality service delivery, realization of policy objective and Transparency

Quality Service Delivery in Public Sector

Umar (2016) defined Quality Service delivery as any contact with the public administration during which customers – citizens, residents or enterprises – seek or provide data, handle their affairs or fulfill their duties. These services should be delivered in an effective, predictable, reliable and customer-friendly manner. Due to rapid expansion of the use of information and communication technologies, electronic service delivery is an effective means to reduce costs, both in time and money, for the customer as well as the government.

Realization of Policy Objectives

Realization of policy objectives involves evaluating issues of public importance with the objective of providing facts and statistics about the extent and impact of the various policies of the government. The basic objective of public policy is to assess the degree to which the policies are meeting their goals.

Transparency in Public Sector

Transparency is critical for the efficient functioning of a modern economy and for fostering social well-being. In most societies, many powers are *delegated* to public authorities. Some assurance must then be provided to the *delegators* that is, society at large that this transfer of power is not only effective, but also not abused. Transparency ensures that information is available that can be used to measure the authorities' performance and to guard against any possible misuse of powers. In that sense, transparency serves to achieve accountability, which means that authorities can be held responsible for their actions. Without transparency, trust will be lacking between a government and those whom it governs. The result would be social instability and an environment that is less than conducive to economic growth (Suleiman et al, 2023).

Theoretical Review

Fraud Deterrence Cycle Theory

Individuals may not often make distinction between the outrageous and the fraudulent or between bad judgment and wrong doing. A systematic and rigorous approach is essential to manage transactions from the prism of deterrence, discovery, investigation and remediation. Fraud deterrence cycle according to Golden, Skalak and Clayton is an interactive process with four main elements of corporate governance, transaction level controls, retrospective examination of governance and control processes and investigation and remediation of suspected or alleged problems (Adebisi, 2020).

This study was anchored on this theory because, it is of the view that individuals may not know the difference between right and wrong, insinuating that they might be committing fraud unknowingly by looting funds from the organization and this will have a negative impact on the organization by decreasing its performance and profitability. In other to put individuals in check, the service of a Forensic accountant becomes necessary to help individuals identify and differentiate between right and wrong in carrying out the activities of the organization. This will therefore affect the organization/public sector positively and help in the maximization of profit.

Empirical Review

Appah et al (2021) carried out a study on the effect of forensic investigation and litigation of occupational fraud in the Nigeria public sector. To achieve this objective, two hypotheses were tested. The study used survey and correlation research design and the population consisted of accountants and internal auditors in Bayelsa State civil service and local government service. The data generated from the questionnaire were statistically tested with spearman's rank correlation coefficient. The result suggested that a negative significant association exist between Forensic investigation techniques and occupational fraud in Nigeria public sector. Hence the study concluded that the adoption of Forensic investigation techniques in the Nigeria public sector would improve the level of accountability and transparency in the public financial management due to the reduction in the level of corrupt practices.

Dada and Jimoh. (2020), conducted a study to examine to the relationship that exist between Forensic accounting and financial crimes in Nigeria public sector. The study adopted a survey

research design and linear regression techniques to analyze empirical data collected through questionnaire and oral interview. The hypothesis formulated was also tested. The result of the hypothesis tested at 5% level of significance reveals that litigation support services had significant but negative effect on financial crimes in the Nigeria public sector.

Okoye and Jonathan (2019) in their study dwelled on the effect of forensic accountants' expert testimony in litigation and the objectivity of forensic investigation in Deposit Money Banks (DMBs) in Nigeria. The study sought to find out the relationship between forensic accountants' expert testimony and fraud prevention, fraud detection and fraud reduction. Survey research design was adopted in the study. Questionnaires, personal interviews, and document review were the methods that were used to obtain data for this study. A sample of thirty branch manager, and operations managers were used from sixteen DMBs in Nigeria. Pearson moment correlation was used to analyze the data and it was found that forensic accountants' expert testimony has a significant relationship with fraud prevention, fraud detection and fraud reduction.

Ojong (2017) in a study titled Forensic accountants' expert testimony in litigation support: a case of investigative objectivity, examined the need for sworn expert testimony in litigation engagement. This expert testimony is the treasured investigation result of the forensic accountant which is central to the success of litigation. The survey design was used in the study with a sample size of 100 consisting of accountants, auditors, and legal practitioners. The simple random technique was utilized in selecting the sample size, while the ANOVA (F-test) was employed in the data analysis. The findings of the study revealed that that the forensic accountants' ability to provide sworn expert testimony is integral to forensic examinations because it affects the objectiveness and neutrality of forensic accountants during forensic investigations and examinations.

Gbegi and Habila (2017) examined the effect of forensic accounting evidence on litigation service in the Nigerian Judicial system. Primary data were sourced through questionnaires, a descriptive and causal research design adopted while Chi Square (X^2) test of significance was used in testing the hypotheses formulated. The findings revealed that forensic accounting evidence has significance influence on litigation services in the Nigerian judicial system.

Onodi et al (2015), conducted a study and examined the effects of forensic investigation techniques in corporate fraud deterrence in Nigerian banks. A survey design was adopted where a questionnaire with open and closed ended questions was used as research instruments. The study used a sample of 26 deposit banks in South East zone of Nigeria and 220 bank supervisors, managers and accountants were surveyed. The data collected the fraud cases over the past 20 years and it was analyzed using simple regression analysis. The study found out that forensic accounting investigation services and skills are critical in uncovering and establishing the occurrence of financial crimes and this drives the need for forensic accounting services in banks.

Enofe et al (2015), carried out a study to establish the relationship between forensic Audit and corporate fraud in Nigeria and whether forensic audit services can significantly detect fraud in firms. The study involves the collection of primary data from 125 respondents in various management positions in Nigeria. The authors used ordinary least square regression techniques

in the determination of the effect of forensic accounting on corporate fraud in the estimation of the study parameters. The study found out that forensic accounting services play a significant role in the detection of fraud in business. These services would reduce the incidents of fraudulent practices in organizations.

Methodology

The survey research method was adopted for this study. The survey approach involves the collection and careful examination of data set with features that could be reasonably generalized (Cooper and Schindler, 20014). The population of the study consist of the selected staff of Rivers State Ministry of Finance in the following Departments: Treasury, Finance, Accounts and Internal Revenue Service Departments. A sample size of 125 staff was selected randomly Data were derived primarily through research questionnaire distributed to the treasury, finance and accounts, and internal revenue service departments of Rivers State ministry of finance and personal interviews were also granted.

The pearson product moment correlation (PPMC) was used for the analysis. the formula is given as:

$$r = \frac{N\sum xy - (\sum x) (\sum y)}{\sqrt{(N(\sum x^2) - (\sum x)^2) (N\sum y^2) - (\sum y)^2}}$$

- Where:
- N = Number of pairs of score
 - $\sum xy$ = Sum of the products of paired scores
 - $\sum x$ = Sum of x scores
 - $\sum y$ = Sum of y scores
 - $\sum x^2$ = Sum of squared x scores
 - $\sum y^2$ = Sum of squared x scores

Data Presentation

The data used for the study are presented below:

Table 4.1 Litigation Support Services, Mediation, Detection and Deterrence and Quality of Public Sector Service Delivery

Options	Litigation Support	Mediation	Detection and Deterrence	Service Delivery
Strongly Agree	83.00	81.00	98.00	100.00
Agree	66.00	76.00	81.00	65.00
Undecided	45.00	51.00	41.00	41.00
Disagree	41.00	41.00	33.00	30.00
Strongly Disagree	16.00	12.00	15.00	20.00

Source: Author’s computation

Data Analysis

The Pearson’s Product Moment Correlation (PPMC) technique is used to analyse the data. The output of the analysis is shown below alongside the results, interpretation and discussion.

Table 4.2 Correlation Matrix for All Variables

		LSS	MDT	DDT	QSD
LSS	Pearson Correlation	1	.981**	.980**	.959*
	Sig. (2-tailed)		.003	.003	.010
	N	5	5	5	5
MDT	Pearson Correlation	.981**	1	.961**	.903*
	Sig. (2-tailed)	.003		.009	.036
	N	5	5	5	5
DDT	Pearson Correlation	.980**	.961**	1	.973**
	Sig. (2-tailed)	.003	.009		.005
	N	5	5	5	5
QSD	Pearson Correlation	.959*	.903*	.973**	1
	Sig. (2-tailed)	.010	.036	.005	
	N	5	5	5	5
**. Correlation is significant at the 0.01 level (2-tailed).					
*. Correlation is significant at the 0.05 level (2-tailed).					

Source: SPSS Version 20.

The results in the table (4.2) above show that mediation, detection and deterrence as well as quality of service delivery are strongly, positively, linearly and significantly associated with litigation support services as demonstrated by the Pearson correlation of 0.981, 0.980 and 0.959 respectively; and the p-values that are all less than 0.05. This is similar to the relationship between litigation support service, detection and deterrence as well as quality of service delivery on one side and mediation on another which as reflected by the Pearson correlations are 0.981, 0.961 and 0.903 respectively to indicate a strong, positive linear and significant relationship among the variables. In the same vein, detection and deterrence has positive, strong and significant relationship with litigation support service, mediation and quality of service delivery as the Pearson correlation is 0.980, 0.961 and 0.973 respectively. In addition, the p-values being 0.003, 0.009 and 0.005 are all less than 0.05. Besides, the relationship between quality of service delivery and litigation support service, mediation as well as detection and deterrence are strong, linear, positive and significant as indicated by the Pearson correlations which are greater than 0.9 and the p-values that are all less than 0.05.

Test of Hypotheses: Hypothesis One

H₀ Litigation support service does not significantly improve quality of service delivery in Nigeria’s public sector.

H_A Litigation support service does significantly improve quality of service delivery in Nigeria’s public sector.

From the table (4.3) below, $r = 0.959$, while p-probability (sig.) = 0.010, therefore clarity is established on the fact that litigation support service strongly and significantly improves the quality of service delivery in Nigeria’s public sector. Thus, the null hypothesis is rejected, while the alternate hypothesis accepted.

Table 4.3 Correlations for Litigation Support Service and Quality of Service Delivery

	LSS	QSD

LSS	Pearson Correlation	1	.959*
	Sig. (2-tailed)		.010
	N	5	5
QSD	Pearson Correlation	.959*	1
	Sig. (2-tailed)	.010	
	N	5	5

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

Source: SPSS Version 20.

Hypothesis Two

H₀ Mediation does not significantly contribute to the quality of service delivery in Nigeria's public sector.

H_A Mediation does significantly contribute to the quality of service delivery in Nigeria's public sector.

Table 4.4 Correlations for Mediation and Quality of Service Deliver

		QSD	MDT
QSD	Pearson Correlation	1	.903*
	Sig. (2-tailed)		.036
	N	5	5
MDT	Pearson Correlation	.903*	1
	Sig. (2-tailed)	.036	
	N	5	5

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

Source: SPSS Version 20.

The result in table 4.4 above shows that mediation has a positive, linear and strong effect on quality of public sector service delivery in Nigeria. The table also shows a significant level of 0.036 which is less than the 0.05 a priori significant level, therefore, a comparison of both indicates a significant relationship between mediation and Nigeria's public sector service delivery. Therefore, the null hypothesis is rejected, while the alternate is accepted to imply that mediation does significantly contribute to quality of service delivery in Nigeria.

Test of Hypothesis Three

H₀ Detection and deterrence skills do not significantly enhance the quality of service delivery in Nigeria's public sector.

H_A Detection and deterrence skills do significantly enhance the quality of service delivery in Nigeria's public sector.

Table 4.5 detection and deterrence, and Quality of Service Delivery

		QSD	DDT
QSD	Pearson Correlation	1	.973**
	Sig. (2-tailed)		.005
	N	5	5
DDT	Pearson Correlation	.973**	1

	Sig. (2-tailed)	.005	
	N	5	5
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: SPSS Version 20.

It is also seen that the result in table 4.5 above that detection and deterrence has a positive, linear and strong effect on quality of public sector service delivery in Nigeria. The table also shows a significant level of 0.005 which is lesser than the 0.05 a priori significant level, therefore, a comparison of both indicates that detection and deterrence skills do significantly enhance public sector service delivery in Nigeria. Therefore, the null hypothesis is rejected, while the alternate is accepted.

Discussion of Findings

The study empirically investigates the effect of forensic accounting techniques on public sector performance in Nigeria by utilizing litigation support services, mediation as well as detection and deterrence skills as measures for forensic accounting quality of service delivery as a variable for public sector performance. These variables are sufficiently operationalized through the research instrument and received as feedbacks from respondents for analysis.

It is evident from the results that litigation support service does have positive and significant effect on quality of public sector service delivery. This simply implies that where forensic accounting is geared towards gathering, providing and presenting evidence for litigants in any matter, public sector service delivery is improved. The reason for this is not farfetched as forensic accounting strives to unravel the most delicately concealed financial crimes, thus the presentation of same as evidence in a court of law could seal the fate of culprits especially where the crime relates to financial crime. Thus, public servants become more diligent and forthright in their dealings and service that relate or pertain to finance. Furthermore, mediation is seen to have strong, positive and significant effect on the quality of public sector service delivery as observed in the empirical results presented in tables 4.2 and 4.4. This shows that mediation contributes to the quality of service delivered by public servants in Nigeria.

Also, detection and deterrence skills significantly enhance public sector service delivery as seen in the results above. This suggests that the likelihood of detecting financial or accounting fraud would to a large extent dissuade or deter culpability in such crime as the more the likelihood of detection, the less the propensity to commit such crime. This aligns with the kind of punitive action and minor slap on the wrist will embolden public servants in partaking in financial crimes, while appropriate punitive measures and actions will deter them from such crimes. This agrees with the study of Aremu and Olayinka (2023), who found that forensic accounting techniques had a positive and significant effect on output maximization of public sector organizations. They stated that if implemented, forensic accounting practices can positively contribute to the effectiveness and efficiency of public sector organizations.

Conclusion

This research work was directed towards establishing the effect of forensic accounting techniques on public sector performance in Nigeria. It is noted from the findings that all variables for forensic accounting techniques have strong and significant effect on public sector performance, it can thus

be concluded generally that forensic accounting techniques have positive and significant effect on public sector performance in Nigeria.

It can also be deduced from the individual results that public servants are really concerned about the utilisation of forensic accounting technique to assess their performance, thus act diligently to avoid culpability or indictment in matters that relate to their roles in general and financial malfeasance in particular. Specifically, where the likelihood of being detected for wrong-doing is high, service delivery is also improved indicates that poor monitoring or review of job performance or service delivery compromises quality.

Recommendations

Sequel to the findings and deductions from this study, the following recommendations are suggested:

Forensic accounting reports should be used as evidence in litigations that relate to questionable service delivery in the public sector.

Alternative dispute resolution can be resorted to in the use of forensic accounting reports so as not to hamper the morale and confidence of public servants.

Sound framework for quick detection of malfeasance as well as dispensation of appropriate punishment should be developed.

REFERENCES

- Abbas, G. (2020). The role of forensic auditing in enhancing the efficiency of public sector organization. *International journal of management sciences*, 1, 40-57.
- Abdullahi, R. & Mansor, N. (2015). Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent for Future Research. *International Journal of Academic Research in Accounting, Finance and Management Science*, 5,38-45.
- Abdulrahman, S. (2019). Forensic Accounting and Fraud Prevention in Nigerian Public Sector: A Conceptual Paper. *International Journal of Accounting & Finance Review*. 4, (2), 13-21.
- Adebisi J. F. & Gbegi, D. O. (2015). Fraud and the Nigerian public sector performance: The need for forensic accounting. *International Journal of Humanities and Technology*, 5(5), 67-78.
- Agbeyi, M.& Sylvester, O. (2019). The use of forensic auditing in curbing fraud in public sector (A study of local government in Delta State). *International Journal of Commerce and Managerial Research*. 5(1), 163-171.
- Ani, W. U.&Ugwu, S. O. (2015). *Public Sector Accounting*. EMC Publications.
- Anuolam, O.M., Onyema,T.E,&Ekeke W. (2016). Forensic accounting and financial crises in Nigeria. *West Africa Journal of industrial and academic research*. 17(1), 126-130.

- Appah, E. & Inini, W. J. (2021). Forensic investigation and litigation of occupational fraud in the Nigerian Public Sector. *Journal of accounting and financial managerial*.
- Arthur, F. R. (2012) *Forensic accounting and Litigatuion support*. <https://www.foedgie.com/blog/cpntrols/forensic-accounting-litigation-support.>
- Barry, N. (2021). The role of forensic accountants in mediation. www.deloitte.com/ie/en/pages/finance/articles/role-of-forensic-accountants-in-mediation.html.
- Cletus, A. (2014). Forensic auditing techniques and fraudulent practice of public institution in Nigeria. *Journal of modern accounting and auditing*10, 451-459.
- Cooper, D.R. & Schindler, P.S. (2014) *Business Research Methods*. (12th ed.). McGraw Hill International Edition.
- Dada, S.O. & Jimoh, F. (2020). Forensic accounting and financial crimes in Nigeria public sector. *Journal of accounting and taxation*.12(4) 118-125.
- Daniel, O. G. & Habila, E. (2017). Effect of forensic accounting evidence on litigation services in Nig. Judicial system. *Nigeria journal of management science*6(1), 104-113.
- Dreyor, K. (2014). A history of forensic accounting undergraduate research and creative practice, 1(1), 1-23.
- Edori, D. S. & Edori Inivei, S. (2018). Auditing and fraud control in corporate organizations. *Research Journal of finance and accounting*.19,. 8.
- Edheku, O. J., & Akpoveta, O. A. (2020). Forensic Accounting and Fraud Detection in Public and Private Sectors in Abuja Metropolis, Nigeria. *International scholars Journal of arts and social science research*,2(4), 60-68
- Emma, Adeniyi, M., Adeniyi, S. & Nwankwo, K. N. (2019). Effect of forensic auditing on the financial performance of quoted foods and beverage firms in Nigeria. *International Journal of innovative finance and economics research* 7(4) 121-135.
- Eneke, A. O. Ekpulu, T.O., & Ajala (2015). Forensic accounting and corporate crime mitigation, *European scientific journal*11(7), 1857-7781.
- Enofe A. O., Omagbon, P. & Ehigiator, F. I. (2015). Forensic Audit and Corporate Fraud. *International Journal of Economics and Business Management IIARD*, 1(7), 1-10.
- Gbeji, D.O., Habila, E. (2017). Effect of forensic accounting evidence on litigation services in the Nigerian judicial system. *Nigerian journal of management services* 6(1), 104-113.
- Golden, T., Skalak, S., & Clayton, M.A. (2006). A guide to forensic accounting investigation; John Wiley & Sons.

- Haruna, R. A., Oyedokun, G. E. & Mainoma, A. M. (2020). Forensic accounting techniques, accounting numbers and fraud prevention in the listed insurance companies in Nigeria. *Journal of Forensic Accounting & Fraud Investigation (JFAFI)*, 5(2), 1-39.
- Harwood A (2016). An examination of the impact of obedience pressure on perceptions of fraudulent acts and the likelihood of committing occupational fraud. *Journal of Forensic Studies Accounting Business, Winter 1*(1).
- Hopwood, W. Young, G. & Leiner, J. (2013). *Forensic accounting and fraud Examination*, McGraw Hill Education, Glasgow. <https://www.trendingtaccounting.com/2019/08/history-of-forensic-account-in-html>.
- Ibanichuka, E.A. L.; Ejimofor, L.C. & Okwu, P.I. (2020). Forensic accounting and quality of financial reporting of quoted banks in Nigeria. *International Journal of Innovative Finance and Economics Research* 8(3):77-91.
- Irekponor, A. O. & Onyesoh, K. O. (2007). *Basic Foundation of Accounting*. Cape Publishers Int'l Ltd.
- Lakshmi, P., & Menon, G. (2016). Forensic accounting: A checkmate for corporate fraud. *Journal of Modern Accounting and Auditing*, 12(9), 453–460.
- Manning GA (2010). *Financial investigation and forensic accounting*. CRC Press.
- Mbah, P. (2018). Effect of forensic accounting on the performance of Nigeria banking sector. *Journal on banking financial services and insurance research*. 8(5), 19-33.
- Monday, A. & Osugba, S. (2019). The use of forensic audit in curbing fraud the public sector. *International journals of commerce and management research*.
- Nwaiwu J. & Aaron F. (2018). Forensic accounting relevance and fraud detection process and financial performance in Nigeria. *International journal of Advanced Academic Research* 4(2):16-35.
- Ojong E. N. (2017). Forensic accountants' expert testimony in litigation support: a case of investigative objectivity. *Journal of Business and Management* 9(1), 85-90.
- Okoye, E. I. (2013). Forensic accounting: A tool for fraud detection and prevention in the public service. (A study of selected ministries in Kogi State). *International Journal of Academic Research in Business and Social Sciences*, 3(4), 1–18.
- Okoye, E. I., & Jonathan N. C. (2019). Forensic accountant expert testimony and objectivity of forensic investigation in deposit money banks in Nigeria. *International Journal of Multidisciplinary Research Review*, 5(2), 10-15.
- Okoye, E. I., Adeniyi, S.I., & James, O. N. (2019). Effect of forensic accounting on fraud management on selected firms in Nigeria. *International Journal of Economics, Business and Management Research*, 3(12). 149-168.

- Oluyombo, O.O., & Okunola, A.O. (2018). Audit expectation gap in the public sector: Conceptual analysis. *LAPAI International Journal of Administration* 1(2):205-215.
- Onodi, B.E., Okafor, T.G., & Onyali, C.I. (2015). The impact of forensic investigative methods on corporate fraud deterrence in banks in Nigeria. *European Journal of Accounting, Auditing and Finance* 3(4):69-85.
- Oyedokun G. E., Enyi P.E., & Dada, S. O. (2018). Forensic accounting techniques and integrity of financial Statements: an investigative approach. *Journal of African Interdisciplinary Studies*.2(3),2523-6725
- Oyedokun G (2015). Forensic investigation and forensic audit methodology in a computerized work environment. *Journal of Business Ethics* 1(5):1-20.
- Oyedokun, G. E. (2020). *Fundamentals of forensic accounting & fraud examination*. (2nd Edn) OGE Business School Publisher.
- Ozuomba, C.N., Ofor, T.N. & Okoye, P.V.C. (2016). Forensic accounting and fraud in the public sector (A Case of Imo State Ministry of Finance. *Research Journal of Management Science*, 1-6.
- Rabiu N, & Noorhayati K (2015). The role of forensic accounting in fraud investigation and litigation support. *The Nigerian Academic Forum* 17(1),34-45.
- Samuel, D. O., & Fatai J. B. (2020), Forensic accounting and financial crimes in Nigerian public sector. *Journal of Accounting and Taxation*. 12(4), 118-125
- Simeunović, N., Grubor, G., & Ristic, N. (2016). Forensic accounting in the fraud auditing case. *The European Journal of Applied Economics*, 13(2), 45–56.
- Suleiman, N., & Othman, Z. B. (2021). Forensic accounting investigation of Public sector corruption in Nigeria: The Gioia Methodology. *The Qualitative Report*,26(3), 1021-1032.<https://doi.org/10.46743/2160-3715/2021.3907>
- Suleiman, N., Dalhat, B.S., & Sule, S. (2018). Socially constructing the meaning of public sector corruption (PSC) to depict the Nigerian situation. *Asian Journal of Multidisciplinary Studies* 6(8), 27-38.
- Sulaiman, T. H. Ajiteru, S. A. R. & Abalaka, J. N. (2023). Forensic accounting and fraud detection and prevention in Nigerian public sector using federal capital territory, Abuja – Nigeria as case study. *International Journal of Entrepreneurial Development, Education and Science Research*, 7(1), 72-189.
- Umar, I., Samsudin, R. S. & Mohamed, M. (2016). Adoption Of Forensic Accounting In Fraud Detection Process By Anti-Corruption Agency: A Conceptual Framework. *International Journal of Management Research & Review* , 6 (2), 139 - 148.

Ugwu, J.I. (2021). Forensic accounting and fraud control in Nigeria: A critical review.
Research Journal of Finance and Accounting, 12(10), 112-120.