IMPACTS OF FORENSIC AUDITING TECHNIQUES IN DETECTING AND PREVENTING FINANCIAL IRREGULARITIES IN NIGERIAN PUBLIC SECTOR

Festus Taiwo Solanke Ph.D.
Department of Financial Accounting
College of Accounting Sciences
University of South Africa
solanft@unisa.ac.za/https://orcid.org/0000-0002-6266-4588
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Abstract
Over the world, forensic auditing had emerged as a crucial instrument in advancing public sector responsibility, most notably in efforts to curtail administrative corruption, monitor government operations, and public assets. The study examined extent forensic auditing techniques detect and prevent financial irregularities in the Nigerian public sector. This study served as a valuable guide for formulating and implementing effective policies that enhanced transparency, curbing financial irregularities, and promoting good governance at various federal government ministries, departments and agencies (MDAs) in Ekiti State, Nigeria.A survey research design was used and distributed questionnaires to various respondents through primary data. The data were analyzed using both descriptive and inferential statistical techniques at 5% significant level.The finding displayed significant relationship between forensic auditing and financial irregularities in Nigerian public sector where regression results revealed that forensic auditing techniques significantly influenced detection and prevention of financial irregularities in the Nigerian public sector's surveillance ($\beta = 0.135$, $p = 0.0032$).The forensic auditing techniques significantly influence detection and prevention of financial irregularities in the Nigerian public sector.

Keywords: Surveillance, Closed-Circuit Television, Accountability and Effectiveness
JEL Classification*: Forensic and Public Sector Accounting*

1.0 Introduction

Forensic auditing techniques play a critical role in enhancing organizational accountability by exposing concealed financial irregularities, reconstructing tampered or hidden records, and providing credible evidence that withstands judicial scrutiny (Orji & Charity, 2025).

In the developed countries, it was disclosed in Tanzania that detecting and preventing financial irregularities required a combination of internal control systems, forensic auditing tools and regulatory oversight to minimize risks of financial crimes and ensured sustainable economic development (Ali & Hafidh, 2024).Likewise, the research carried out in Makassar, South Sulawesi, Indonesia, it was disclosed that effective application is not only reduced prevalence of fraud but also strengthened corporate governance structures, fostering investor and public confidence in financial reporting (Darwin, 2024).

In the same view, the study from developing countries, Kampala, Uganda, it was disclosed that detecting and preventing financial irregularities were used to sustain public confidence in both private and public institutions since stakeholders demand accountability, transparency, and proper stewardship of resources (Awale et al., 2025).Agbabiuka and Kenechukwu (2025) discussed effectiveness of forensic accounting techniques that enhance accountability in various government ministries and extra ministerial department. It was further stated that anti-graft agency and technological tools served better ways to promote transparency in Nigeria (Siyila&Solanke, 2026).Yohanna et al. (2023) said that forensic accounting was purposely set up to solve fraudulent activities and wastages in various government ministries purposely to prevent revenue leakages through internal control and adequate check.

Apalowowa et al. (2023) discussed that auditing techniques such as substantive testing, analytical review and digital evidence examination were essential tools in detecting and preventing financial irregularities in various ministries and extra-ministerial department in Nigeria. Onuohaet al. (2024) postulated that application of a forensic auditingwent beyond routine checks to detect concealed transactions and anomalous procurement but proper method of preventing misappropriation of funds must be put in place. The utilization of forensic auditing tools such as data analytics computer programs, digital forensic software and investigative accounting methodologies have been a successful method in fraud prevention, and this enables auditors to detect anomalies, trace illicit fund flows, and collect admissible evidence (Akram et al., 2025; Kurdi, 2022).

The literature revealed that public sector accountability in Nigeria was severely recorded with persistent corruption, procurement fraud, and mismanagement of public resources that ranked the country low in corruption perceptions index Ugwu (2025). The Closed-Circuit Television (CCTV) systems have been deployed in some public facilities and studies showed that therewere potential facilities to enhance financial accountability which remained untapped as they weremainly used to capture physical and real evidences (Akindipe & Lalude, 2025; Oloke et al., 2024).

Jinadu et al. (2025) discussed that forensic auditing techniques were usedto detect and preventfinancial irregularities in Nigerian public sector, and purposely conducted to expose uncover fraud that destroyed transparency of public sector and financial management in Nigeria. Akinniyi et al. (2025) examined contribution of forensic accounting to detect fraud and promote financial integrity within Nigeria's public sector. The study demonstrated how forensic accounting instruments such as investigative audits and digital forensic applications couldbe deployed to detect, prevent and prosecute financial crimes in government institutions (Solanke et al., 2025).

It was noticed that private sectors were mainly concerned with profit maximization compared with public sector that was characterized with lack of internal control, high rate of corruptions, budget padding and misappropriation of financial reports despite establishment of fiscal responsibility act (2007), Public Procurement Act (2007), Treasury single account and financial regulations (2009). The new method of forensic tools such as closed-circuit television surveillance and forensic applications served a new method of preventing and sanctioning corruption in ministries and extra-ministerial departments.

This study explored how forensic auditing tools were integrated to promote accountability and trustworthiness in public and private offices. The forensic auditing techniques such as Closed-Circuit Television (CCTV) surveillance have been proposed for this study as a process of promoting public sector accountability in Nigeriaand this enables policy-makers, public managers and anti-corruption agencies to improve governance.

Yohanna et al. (2023) said that forensic accounting was purposely set up to solve fraudulent activities and wastages in various government ministries along side with revenue leakages through internal control and proper check. This serves a better way to assess current performance of various government employees and due process in many establishments. The underutilizations of physical evidence to detect and prevent fraud have reduced anti-corruption efforts. This prompted currentstudy to examine how forensic auditing techniques canassist to detect and prevent financial irregularities in Nigerian public sector.

The geographical scope was carried out in Nigeria with a focus on ministries and extra-ministerial departments because Nigeria carried the largest economy in Africa with largest population and low transparency in corruption. This served the basis current study was conducted.

The problems identified fromYohanna et al. (2023), Akindipe & Lalude (2025) and Oloke et al. (2024) stated that proper internal control must be set up in various government ministries and extra-ministerial departments prompted current study to search for a better way to assess current performance of various government employees in Nigeria with the use of forensic auditing techniques such as Closed-Circuit Television (CCTV) in order to assess current economic situation in Nigeria.

The current study used Deterrence Theory and Social Learning Theory compared with Yohanna et al. (2023), Akindipe & Lalude (2025) and Oloke et. al. (2024) that applied different theories such as fraud triangle theory. Likewise, in the study of Stephen et. al. (2025) who failed to provide basis of data collection either secondary or primary data but current study collected data from primary source.

To achieve the stated objectives, the hypothesis was stated as;
H_{01}: Forensic auditing techniques do not significantly contribute to detection and prevention of financial irregularities in the Nigerian public sector.

2.0 Literature Review

Forensic auditing techniques play a critical role in enhancing organizational accountability by exposing concealed financial irregularities, reconstructing tampered or hidden records, and providing credible evidence that withstands judicial scrutiny (Orji & Charity, 2025). This effective application not only reduces prevalence of fraud but also strengthens corporate governance structures, fostering investor and public confidence in financial reporting (Darwin, 2024).

Detecting and Preventing Financial Irregularities

These are essential tools used to sustain public confidence in both private and public institutions as stakeholders demand accountability, transparencyand proper stewardship of resources (Awale et al., 2025).This requires internal control systems, forensic auditing tools and regulatory oversight to minimize risks of financial crimes and ensure sustainable economic development (Ali &Hafidh, 2024).This is one of the most important aspects of financial governance asitserves a best defense against fraud, embezzlement and account manipulation (Oke&Awoyemi, 2024). In the modern organizations, irregularities manifest in variousforms such as falsified transactions, misrepresentation of financial statements, over-invoicing and diversion of funds.

Theoretical Review

This focused on surveillance, punishment, neglecting long-term institutional reforms and ethical orientation that sustain accountability and Closed-Circuit Television (CCTV) installation in various government ministries and extra-ministerial department. This assumes rationality wheremisconduct in public institutions is driven by systemic pressures, personal needs and political influences that beyond fear of punishment (Imohiosen & Adeolu, 2024).

Social Learning Theory

This captures behaviour when steward is rendered for the management of public fund and resources at any given period. It was stated that for fraud to be properly detected, there is a need to study individual tracts of attitude, behaviour, emotional and observationsthrough proper

learning (Albert, 1962). It was further noted that learning was majorly captured through observation and social activities; the current study anchors on social learning theory.

Empirical Reviews

Agbabiuka and Kenechukwu (2025) examined effectiveness of forensic accounting techniques used to detect fraud and enhance transparency, accountability in Public sector accounting, internal check and control. The primary source was employed to gather data from one hundred and seventy-eight respondents, andanalysed through multiple regression. It was discovered that forensic accounting techniques serve a great benefit to promote transparency and accountability in the country.

Akinniyi et al. (2025) examined contribution of forensic accounting for fraud detection and promotion of financial integrity within Nigeria's public sector. The study displayed how forensic accounting instrumentssuch as investigative audits and digital forensic applications can be deployed to detect, preventand prosecute financial crimes in government institutions. The findings discovered role of forensic accounting in uncovering financial irregularities, reinforcing anti-corruption mechanisms and supporting litigation with credible evidence.

Stephen et al. (2025) investigated how forensic auditing adoption in Nigerian public institutions could assist to control fraudulent activities. A descriptive survey design was used and analysed through percentages, means, standard deviationsand ordinary least squares (OLS) regression. Their results revealed that forensic auditing practices were underutilized across government establishments, and thereby diminishing effectiveness in fraud detection and prevention.

Vutumu et al. (2025) examined the combined influence of forensic accounting practices and internal control mechanisms on fraud prevention in Nigeria's public sector. The study used quantitative research design, and primary data were collected from three hundred and eighty five (385) respondents in finance, accounting, audit and forensic professionals across federal ministries and agencies. The findings validated Pentagon Fraud Modelwith pressure (mean = 3.50), opportunity (3.31), motivation (3.47), capability (3.34), and ethics (3.47) identified as major indicators. Internal controls were moderately effective with strengths recorded in control activities (3.50) and monitoring (3.49) while risk assessment (3.27) and communication (3.36) appeared weaker. The forensic accounting practices positively influenced fraud preventionparticularly through control system reliance (3.42), digital fraud reviews (3.39) and ethical philosophies (3.39).

Nasiri et al. (2025) examined forensic accounting-based model for fraud prevention in the public sector. The study used Interpretive Structural Modeling (ISM) and expert interviews with senior managers that were experienced in forensic accounting, key integration dimensions, digital evidence collection, cyber security specialists, robust defense mechanismsand creation of resilient organizational structures.

Orji and Charity (2025) further analyzed impact of forensic accounting techniques on public sector performance. The primary data were collected from one hundred and eighty-two (182) of finance, treasuryand revenue service staff in Rivers State Ministry of Finance with a sample size of one hundred and twenty-five (25) determined via Taro Yamane's formula. The data were analysed through Pearson's Product Moment Correlation (PPMC) and results indicated that litigation support, mediation, detection, and deterrence skills significantly enhanced service delivery within Nigeria's public sector.

Jinadu (2025) examined how forensic auditing techniques that can be used to detect and prevent financial irregularities in Nigerian public sector; purposely conducted to expose uncover fraud that destroyed transparency of public sector financial management in Nigeria. The data were obtained from secondary sources and analysed through Ordinary least square regression (OSL). The findings showed insignificant relationship among variables and recommended for proper forensic practices in various ministries and extra-ministerial department.

Yohanna et al. (2023) examined forensic accounting investigative techniques of revenue leakages in Nigeria that arose from fraudulent and lack of internal control in government ministries. The data were collected through questionnaire distributed to Economic and Financial Crime Commissionand Federal Universities staff in the country; analyzed through statistical tools. The finding disclosed that forensic accounting prevented level of fraud in various government ministries.

Appah and Inini (2021) investigated effect of forensic investigation and litigation on occupational fraud in the Nigerian public sector. The study used a survey and correlation design, and majorly focused on accountants and internal auditors in Bayelsa State's civil and local government services. The Spearman's rank correlation revealed a negative relationship between forensic investigation techniques and occupational fraud, and concluded that wider adoption of forensic methods would improve accountability, transparencyand reduce corruption in public financial management.

Dada and Jimoh (2020) studied relationship between forensic accounting and financial crimes in Nigerian public sector; the data were collected from survey design andanalysed throughpanel regression. The analysed data from questionnaire and interview collected found that litigation support services exhibited a negative relationship with financial crimes at 5% significance.

Okoye et. al. (2020) examined forensic investigation techniques used to detect fraud in public sector reference toAnambra State. The study utilized purposive sampling technique to gather data through questionnaire distributed to various respondents from economic and financial crimes commission, independent corrupt practices commission and other government agencies in Nigeria. The data gathered were analysed through statistical package for social sciences (ANOVA) and discovered positive relationship among variables; it was recommended for proper policy that aided prosecution of corruption issues in the court.

Ogiriki and Appah (2018) examined forensic accounting and auditing techniques on public sector fraud in Nigeria, and purposely established to find methods of investigating and exercising control measures against fraudulent in various ministries and extra-ministerial departments. The ex-post factor research design was employed through questionnaires distributed to various respondents. The findings disclosed that forensic accounting served major path for controlling fraud and internal checks in government's offices. It was recommended that whistle blowing policy should be set up by the government.

3.0 Methodology

This study used a descriptive surveyresearch design which is cross-sectional where causal relationship is not possible thatassisted to collect first-hand information directly from respondents' regardingimpacts of forensic auditing techniques in detecting and preventing financial irregularities in Nigerian public sector. The data for this study were obtained from primary source through questionnaires administered to the heads of federal ministries, departments, and agenciesin Ekiti State during official office hours in order to ensure accessibility and timely responses. The

population comprises one hundred and fortysix (146) from heads of Federal Ministries, Departments, and Agencies (MDAs) in Ekiti State as documented by the National Bureau of Statistics.

The data collected were analyzed through descriptive and inferential statistical techniques that summarized respondents' demographic information and responses such as mean, median, mode, standard deviation, skewness, kurtosis, and frequency distributions presented in tables and charts.

4.0 Data Analysis and Interpretation of Results

Table 1:

Descriptive Statistics

	SUR_VEILLANCE	CCTV	EFF_ECTIVENES
Mean	3.231638	3.194915	3.573446
Median	3.166667	3.285714	3.571429
Maximum	4.000000	4.000000	4.571429
Minimum	2.333333	2.000000	2.761905
Std. Dev.	0.387380	0.422903	0.479603
Skewness	-0.248955	-0.265225	0.293130
Kurtosis	3.470752	4.004161	2.475372
Jarque-Bera	2.308485	6.341109	3.043100
Probability	0.315296	0.041980	0.218373
Sum	381.3333	377.0000	421.6667
Sum Sq. Dev.	17.55744	20.92511	26.91222
Observations	118	118	118

Source: Authors' Computation, 2026.

The descriptive and regression results in Table 1 revealed a strong indication from impact of forensic auditing techniques used to detect and prevent financial irregularities in Nigerian public sector. The mean values, ranging from 3.15 to 3.57suggested that respondents generally agreed that audit effectiveness would be ensured. The relatively low standard deviations (0.38–0.48) indicated consistent responses across participants, and reflecting a shared perception of forensic auditing. Skewness values close to zero showed that data distribution was fairly symmetrical and this showed reliable responses. The positive kurtosis values indicated moderate peakedness and suggesting concentration of views around the mean. The Jarque-Bera probabilities, mostly above 0.05 except for CCTV (0.0419) confirmed near-normal distribution of data; this supported reliability of statistical outcomes. Overall, the findings underscored forensic auditing tools such as surveillance systems significantly contributed to minimize financial misconduct and promote transparency in Nigeria's public sector.

Table 2:

Regression Analysis Showing the Relationship betweenForensic Auditing Techniques in Detecting and Preventing Financial Irregularities in Nigerian Public Sector

Variable	**Coefficient**	**Std. Error**	**t-Statistic**	**Prob.**
C	-0.203540	0.151880	-1.340136	0.1829
SUR_VEILLANCE	0.135361	0.044885	3.015721	0.0032
CCTV	-0.083493	0.059274	-1.408608	0.1617
EFF_ECTIVENES	0.890617	0.047010	18.94537	0.0000
R-squared	0.872287	Mean dependent var		3.149718
Adjusted R-squared	0.868926	S.D. dependent var		0.444118
S.E. of regression	0.160789	Akaike info criterion		-0.784131
Sum squared resid	2.947271	Schwarz criterion		-0.690210

Log likelihood	50.26375	Hannan-Quinn criter.	-0.745996
F-statistic	259.5410	Durbin-Watson stat	1.694918
Prob(F-statistic)	0.000000		

Source: Authors' Computation, 2026.

The regression results in Table 2 revealed that forensic auditing techniques significantly influenced detection and prevention of financial irregularities in the Nigerian public sector. The Surveillance ($\beta = 0.135$, $p = 0.0032$) which displayed a positive relationship, indicating consistent monitoring helps to uncover financial malpractices. Although CCTV showed a negative but insignificant coefficient ($\beta = -0.083$, $p = 0.1617$), this suggested a potential role when effectively managed. The effectiveness variable ($\beta = 0.891$, $p = 0.0000$) demonstrated strongest and most significant influence that highlightedefficient forensic auditing systems which greatly enhance fraud prevention. The high R-squared value (0.872) showed that 87% of the variations in financial irregularity detection were explained by these forensic techniques. The significant F-statistic ($p < 0.001$) confirmed overall model's reliability. The Durbin-Watson value (1.69) suggested minimal autocorrelation, validating model stability. These findings affirm that forensic auditing techniques especially effective implementation and surveillance played a vital role in promoting transparency and curbing financial irregularities in Nigeria's public sector.

Policy Implications

The significant positive effect of forensic auditing techniques, particularly surveillance and effective forensic auditing systems indicated that institutionalizing these measures could substantially strengthen internal control frameworks. Policymakers should recognize forensic auditing not merely as a corrective tool but as a preventive governance instrument capable of discouraging fraud before occurrence.

The high explanatory power of the government ministries, departments, and agencies (MDAs) should integrate structured forensic techniques into audit processes that expected marked improvements in financial transparency and irregularity detection. Moreover, CCTV surveillance was not statistically significant, though negative and this highlighted the need for better management, integration, and accountability in technological surveillance systems.

At a broader policy level, these results emphasized importance of developing a national forensic audit framework under Office of the Auditor-General and Economic and Financial Crimes Commission (EFCC). This ensures harmonized practices, standardized training for auditors, and consistent monitoring of public financial flows. Strengthening this framework can lead to improved fiscal discipline, reduced corruption, and enhanced public trust in Nigeria's financial management system.

5.0 Conclusion

The study concluded that forensic auditing techniques displayed a significant impact on the detection and prevention of financial irregularities in the Nigerian public sector. Among the techniques examined were surveillance and effectiveness of audit systems that emerged as the most influential determinants of successful fraud prevention. The results validated the crucial role of forensic auditing in promoting efficiency in public financial management. Although Closed-Circuit Television (CCTV) as a monitoring strategy showed a limited statistical significance which remained a useful supportive tool when complemented human intelligence and proper oversight. Overall, the evidence suggested that integration of forensic audit mechanisms within public sector

financial systems could significantly mitigate fraudulent practices and enhance credibility of financial reporting in Nigeria.

Recommendations

Based on these findings, the following recommendations were proposed on the need for federal and state governments to establish dedicated forensic auditing units in all ministries and departments in order to ensure continuous fraud risk assessment and early detection on financial and irregularity issues; surveillance mechanisms should be expanded and properly managed, integrating both technological tools such as Closed-Circuit Television (CCTV), digital tracking and manual monitoring systems to improve fraud detection accuracy. A unified national framework should be developed to guide forensic audit procedures that ensured uniformity, legal backing and consistency across public institutions; collaboration should be enhanced between forensic audit units and agencies like EFCC, ICPC, and Office of the Auditor-General.

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