**Barriers to the Implementation of Forensic Accounting in selected Federal Government Parastatals in Southwest Nigeria**

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**Abstract**

Fraud has become very complicated in this era of technology, and increasingly difficult to detect, especially when it is collusive in nature and committed by top management who are capable of concealing it. It has thus, become relevant to fortify the practice forensic accounting which is one of the efforts that can be used for the detection and prevention in public sector. This is due to the fact that public sector auditors may not have the essential knowledge required in detecting, preventing or reducing fraud in Nigeria which is a major barrier to forensic accounting in the public sector. Therefore, the study examined barriers to the implementation of forensic accounting in selected federal government parastatals in southwestNigeria. The study employed survey design using well-structured questionnaire. The population of the study comprises of all federal government parastatals in Nigeria while the study sample size comprises of selected forensic accountant of finance units of Department and Agencies in Osun, Lagos, Ogun, Oyo, Ondo, and Ekiti States in Nigeria. Purposive sampling technique was used to select the sample size. Both descriptive and inferential statistics were employed for the purpose of the data analyse. Findings from the result of the mean ranking analysis revealed the identified barriers to the implementation of forensic accounting in government parastatals, the respondents claimed limited resources as a major barrier to the implementation of forensic accounting in government parastatals, and was ranked first (1st) with a weighted mean score of 3.4442. The other barriers were listed in descending order with their mean weighted scores. Based on the summary of findings from the analysis of this study, it was concluded that addressing limited resources, interagency coordination and awareness problem were major barriers to effectively implement forensic accounting mechanisms in government parastatals.

**Keyword:** **Barriers, Implementation, Forensic Accounting, Federal Government Parastatals**

**1.0 Introduction**

Fraud has become very complicated in this era of technology, and increasingly difficult to detect, especially when it is collusive in nature and committed by top management who are capable of concealing it. In this respect, auditors have argued that the detection of fraud should not be their responsibility (Umar, Samsudin, and Mohamed, 2023). Consequently, the term fraud in prior auditing standards referred to irregularity which incorporated fraudulent financial reporting as (Ishwarya, 2021). The study looks at financial statement fraud by managers and/or employees who have sufficient authority to override an organisation’s internal controls. Generally, such fraud involves deliberate distortion of accounting records, falsification of transactions, or misapplication of accounting principles (Ismail, 2021). Regardless of how the fraud is manifested, it is typically difficult for auditors to discover since the perpetrators take steps to deliberately conceal the resulting irregularities.

Enofe, Ochuwa, Henrietta and Nosareimen (2017), maintains that the increase gesture of fraud in the Nigerian public sector is causing a lot of confusion. This is because fraud has entered into almost every aspect of the Nigerian public sector. Modugu and Anyaduba (2013) affirm that the inability of auditor to detect, prevent, or reduce modern frauds such as money laundering security fraud, contract disparate, embezzlement and other financial crimes in the public sector has put a lot of pressure on the professional accountant and legal practitioners in finding better ways of revealing fraud in public sector.

In addition, the priority of the Nigerian president (Buhari) led administration since 2015 was the fight against corruption so as to drastically reduce the cases of financial malpractice. Many arrests related to corruption cases have been made; however, the number of prosecution cannot be seen in the same manner. The recent major financial scandals that happened in year 2020 are the one that occurred in Niger Delta Development Commission (NDDC), over #2.6 billion school feeding scandals in Federal Government schools, Ministry of education scandal and the one done by the Economic and Financial Crimes Commission (EFCC) chairman himself which resulted in kicking him out of the office (Ozuomba et al., 2016). It has thus, become relevant to fortify the practice forensic accounting which is one of the efforts that can be used for the detection and prevention in public sector. This is due to the fact that public sector auditors may not have the essential knowledge required in detecting, preventing or reducing fraud in Nigeria which is a major barrier to forensic accounting in the public sector (Gbegi and Okoye, 2018). This study therefore examined barriers to the implementation of forensic accounting in selected federal government parastatals in southwest Nigeria

**2.0 Literature Review**

**Forensic Accounting Mechanism**

According to Umar *et al*., (2023) forensic accounting in the public sector involves applying forensic accounting techniques to investigate financial fraud, misconduct, and other irregularities within government agencies and organizations. Some types of forensic accounting in the public sector include:

**Public funds investigation:** Forensic accountants may investigate the misappropriation or misuse of public funds, including embezzlement, bribery, kickbacks, and other fraudulent activities within government agencies. They may analyze financial records, contracts, and transactions to identify discrepancies or irregularities, trace funds, and uncover financial misconduct.

**Procurement fraud investigation:** Forensic accountants may investigate procurement fraud, which involves fraudulent activities related to the procurement process in government agencies, such as bid rigging, contract fraud, and collusion among suppliers. They may examine procurement documents, contracts, and financial records to identify any irregularities, conflicts of interest, or fraudulent practices (Umar *et al*., 2016).

**Grants and contracts compliance:** Forensic accountants may assess compliance with grant and contract requirements in the public sector. They may review financial records, contracts, and invoices to ensure that funds are used for their intended purposes, and that the terms and conditions of grants and contracts are followed. They may also verify the accuracy and completeness of financial reports submitted to government agencies (Nonye and Okoli, 2015).

**Internal control and risk assessment:** Forensic accountants may evaluate the effectiveness of internal controls and assess the risk of financial fraud and misconduct within government agencies. They may review financial policies and procedures, assess the design and implementation of internal controls, and provide recommendations to strengthen controls and reduce the risk of fraud (Nekede and Oko, 2013).

**Whistleblower investigations:** Forensic accountants may conduct investigations into allegations of fraud, waste, or abuse reported by whistleblowers within government agencies. They may analyze financial records, conduct interviews, and gather evidence to determine the validity of the allegations and uncover any fraudulent activities (Mukoro, 2013).

**Anti-corruption investigations:** Forensic accountants may investigate allegations of corruption within government agencies, including bribery, kickbacks, and other forms of corruption. They may analyze financial records, conduct interviews, and gather evidence to identify any corrupt practices and determine the extent of the financial impact (Masoyi, 2014).

**Compliance audits:** Forensic accountants may conduct compliance audits to assess compliance with laws, regulations, and policies within government agencies. They may review financial records, contracts, and other relevant documents to ensure that government agencies are complying with financial regulations, procurement rules, and other applicable laws (Kasum, 2009).

**Fraud Examination:** This type of forensic accounting involves investigating allegations of fraud or financial misconduct. Fraud examiners analyze financial records, transactions, and other relevant data to identify signs of fraud, such as irregularities, anomalies, or patterns that may indicate fraudulent activities. They also conduct interviews, gather evidence, and provide expert testimony in court cases related to fraud investigations (Ismail, 2021).

**Financial Statement Analysis:** Forensic accountants who specialize in financial statement analysis examine financial statements, such as balance sheets, income statements, and cash flow statements, to identify any misrepresentations, irregularities, or inconsistencies that may be indicative of financial fraud or other financial misconduct. They also assess the overall financial health and stability of a company or an individual's financial position (Idris, 2017).

**Economic Damages Calculation:** Forensic accountants who specialize in economic damages calculation assess the financial impact of various events, such as business disputes, breaches of contract, intellectual property infringements, or personal injury claims. They quantify the economic damages incurred by analyzing financial records, economic data, market research, and other relevant information, and provide expert testimony in court to support their calculations (Gbegi and Okoye, 2018).

**Bankruptcy and Insolvency:** Forensic accountants who specialize in bankruptcy and insolvency assist in bankruptcy proceedings by analyzing financial records, identifying and recovering assets, evaluating claims from creditors, and providing expert testimony related to financial matters in bankruptcy cases. They may also provide financial restructuring and turnaround consulting services to financially distressed companies (Enofe *et al*., 2015).

**Forensic Data Analysis:** Forensic accountants who specialize in data analysis use advanced data analytics techniques to analyze large volumes of financial data, such as transactional data, electronic records, or digital evidence, to identify patterns, anomalies, or trends that may indicate fraudulent activities or other financial misconduct. They may also use data visualization tools to present complex financial information in a clear and understandable manner (Desai and Deshmukh, 2013).

**Matrimonial Disputes:** Forensic accountants who specialize in matrimonial disputes assist in divorce cases by analyzing financial records, valuing assets, evaluating income, and assessing financial disclosures to determine the division of marital assets and support payments. They may also provide expert testimony in court related to financial matters in divorce cases (Blessing, 2015).

These are some of the types of forensic accounting in the public sector. Forensic accountants working in the public sector may encounter unique challenges and considerations related to government regulations, budgetary constraints, and public accountability. They may work closely with law enforcement agencies, government officials, and other stakeholders to investigate and resolve financial fraud and misconduct in the public sector.

**Empirical Review**

Ishwarya (2021) examined the factors contributing towards frauds and barriers in implementation of forensic accounting in India. The study also analyzed the ways to increase the level of awareness of forensic accounting. Statistical tests like factor analysis, with principle component analysis and varimax rotation are employed in the analysis. The findings of the study showed that awareness and understanding on financial frauds and forensic accounting, curiosity and willingness to know about financial frauds etc. are key factors measuring the awareness on forensic accounting. Further it is found that presence of corruption and indiscipline in execution of law in audit and control departments; lack of awareness, experience and insufficient training of auditing professionals in litigation etc.; delayed law enforcement by judiciary; difficult to co integrate with traditional accounting due to weak infrastructure etc. are barriers in the application of forensic accounting. Lastly the study found that by increasing comprehensiveness of techniques of financial fraud detection & prevention; making easy the availability & accessibility of financial fraud literature and setting up of online teaching & learning methodology, can boost the level of awareness on forensic accounting in India.

Popoola, Che-Ahmad and Samsudin (2014) noted that barriers to implementing forensic accounting include lack of awareness, high costs, resistance to change, legal complexities, insufficient internal expertise and technology, concerns about reputation damage, political interference, data privacy issues, evasion by wrongdoers, uncooperative stakeholders, resource constraints, legal hurdles, time constraints, and institutional cultures that tolerate misconduct. Overcoming these barriers requires a proactive commitment, communication, and resource allocation to effectively address financial misconduct.

Tariq, Suleiman and Othman (2016) examined the role of forensic accounting in reducing financial corruption. This study therefore attempts to determine the impact of using forensic accounting on financial corruption. It contributes to the limited existing literature on the forensic accounting where no previous study has been down in Iraq dealing with such a serious issue. This study adopted a correlation research design. Data was collected by using interviews and questionnaires; and used Chi square and correlation analysis to analyze data collected. The main findings of the study revealed that there is a significant relationship between the forensic accounting methods and effectiveness of the control and auditing bodies to detect financial corruption cases. On the other hand, the majority of the audit and accounting personnel in Iraq are suffering from poor perception and information of the forensic accounting methods. Therefore, a suggestion was made by the current study that forensic accounting methods should add to the curricula of accounting departments in Iraqi universities at both levels of preliminary and higher studies through theoretical and practical classes.

Baz. Samsudin, Che-Ahmad and Opoola (2016) in their study measured the roles of forensic auditors in fighting fraudulent activities, difference between forensic and statutory auditor, features of forensic auditor and the impact of forensic auditor on the Nigerian corporate governance. The study concludes that forensic auditors have enhanced management responsibility, reinforced external auditor’s independence.

Masoyi, Dadi and Ogere (2014) examined the efficiency of forensic auditing in detecting and preventing bank frauds in Harare, Zimbabwe. The study used questionnaires, documentary review and personal interview to acquire information from respondents in 13 commercial banks, 4 building societies, and 4 audit firms. The study showed although, forensic auditing has significant positive effect on organisation performance, forensic auditing department lacked relevant resources and relevant expertise. Modugu and Anyaduba (2013) appraised forensic accounting and financial fraud in Nigeria. The study used survey design utilizing a sample size of 143 comprising practicing auditors, accountants, stakeholders and management staff. The authors used binomial test for data analysis and determined that there is significant concord opinion amongst the stakeholder on the effectiveness of forensic accounting in fraud prevention and control, internal control quality and financial reporting.

**3.0 Methodology**

The study employed a survey design, indicating that the researchers collected data through a survey. A well-structured questionnaire was used as the primary instrument for data collection.

**Population and Sample Size**

The population of the study consists of all federal government parastatals in Nigeria. The study sample size comprises selected forensic accountants from the finance units of Departments and Agencies in Osun, Lagos, Ogun, Oyo, Ondo, and Ekiti States in Nigeria.

**Sampling Technique**

Purposive sampling technique was used to select the sample size. This suggests that participants were chosen deliberately based on certain criteria, likely because they are considered most relevant to the study.

**Data Analysis Techniques**:

Both descriptive and inferential statistics were employed for data analysis. Descriptive statistics were used for analyzing the socio-economic characteristics of the respondents. This involved the use of frequencies, tables, figures, and percentages to present and summarize the data. Inferential statistics, specifically mean ranking analysis, was used to analyze the barriers to implementation of forensic accounting in selected federal government parastatals in southwest Nigeria.

The study used a survey design with a well-structured questionnaire to collect data from selected forensic accountants in federal government parastatals across specific states in Nigeria. The purposive sampling technique was employed to choose participants. Descriptive statistics were used to analyze socio-economic characteristics, while inferential statistics, particularly mean ranking analysis, were applied analyze the barriers to implementation of forensic accounting in selected federal government parastatals in southwest Nigeria.

**Model Specification**

Descriptive statistics (mean ranking) was used to examine the identified barriers to forensic accounting in federal government parastatal

The model specification is as follows

BR = α0+η0β+ η1β1LAU + η2β2LR + η3β3RC+ η4β4LRH + η5β5LTM+ η6β6ICC + η7β7COS + η9β9LTE + η9β9OER εit…… …..Eq (3.1)

Where:

LAU- Lack of awareness and understanding

LR- Limited Resources

RC- Resistance to Change

LRH- Legal and Regulatory Hurdles

LTM- Lack of Top Management Support

LCC- Interagency Coordination Challenges

COS- Complex Organizational Structures

LTE- Lack of Training and Expertise

OCR- Organizational Culture and Resistance to Transparency

**4.0 Results and Discussion**

**Barriers to the implementation of forensic accounting in government parastatals**

In an attempt to examine barriers to the implementation of forensic accounting in government parastatals, descriptive statistics such as percentage frequencies was employed while inferential statistics such as mean ranking were presented in Table 1 and Table 2.

The responses indicate that 46.4% of the respondents strongly agree, and 16.8% agree that the lack of awareness and understanding is a barrier to the implementation of forensic accounting. A smaller percentage (8.1%) is undecided, while 12.4% disagree and 16.8% strongly disagree with this barrier. The data shows that 51.0% of the respondents strongly agree, and 18.3% agree that limited resources pose a barrier to implementing forensic accounting in government parastatals. A smaller percentage (8.1%) is undecided, while 8.6% disagree and 14.0% strongly disagree with this barrier. A significant percentage of respondents (39.3%) strongly agree, and 24.9% agree that resistance to change is a barrier to implementing forensic accounting. However, 12.2% are undecided, while 16.2% disagree and 10.4% strongly disagree with this barrier. The responses indicate that 44.2% of the respondents strongly agree, and 25.4% agree that legal and regulatory hurdles pose a barrier to the implementation of forensic accounting. A smaller percentage (5.3%) is undecided, while 15.2% disagree and 9.9% strongly disagree with this barrier. A notable percentage of respondents (40.4%) strongly agree, and 25.9% agree that the lack of top management support is a barrier to implementing forensic accounting. However, 7.6% are undecided, while 10.9% disagree and 15.2% strongly disagree with this barrier. The data shows that 43.7% of the respondents strongly agree, and 15.5% agree that interagency coordination challenges pose a barrier to the implementation of forensic accounting. A smaller percentage (9.9%) is undecided, while 15.5% disagree and 14.7% strongly disagree with this barrier. 35.0% of the respondents strongly agree, and 23.4% agree that complex organizational structures are a barrier to the implementation of forensic accounting. A smaller percentage (12.7%) is undecided, while 16.0% disagree and 12.9% strongly disagree with this barrier. The responses indicate that 39.3% of the respondents strongly agree, and 23.4% agree that the lack of training and expertise is a barrier to implementing forensic accounting. However, 8.1% are undecided, while 20.1% disagree and 6.1% strongly disagree with this barrier. 41.4% of the respondents strongly agree, and 16.0% agree that organizational culture and resistance to transparency pose a barrier to the implementation of forensic accounting. A smaller percentage (6.6%) is undecided, while 12.2% disagree and 23.9% strongly disagree with this barrier.

**Table 1 Barriers to the implementation of forensic accounting in government parastatals**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| S/N | Variables | SA (%) | A (%) | UD (%) | D (%) | SD (%) |
| 1. | Lack of Awareness and Understanding | 183 (46.4) | 66 (16.8) | 32 (8.1) | 49 (12.4) | 64 (16.8) |
| 2. | Limited Resources | 201 (51.0) | 72 (18.3) | 32 (8.1) | 34 (8.6) | 55 (14.0) |
| 3. | Resistance to Change | 155 (39.3) | 98 (24.9) | 48 (12.2) | 52 (16.2) | 41 (10.4) |
| 4. | Legal and Regulatory Hurdles | 174 (44.2) | 100 (25.4) | 21 (5.3) | 60 (15.2) | 39 (9.9) |
| 5. | Lack of Top Management Support | 159 (40.4) | 102 (25.9) | 30 (7.6) | 43 (10.9) | 60 (15.2) |
| 6 | Interagency Coordination Challenges | 172 (43.7) | 64 (15.5) | 39 (9.9) | 61 (15.5) | 58 (14.7) |
| 7 | Complex Organizational Structures | 138 (35.0) | 92 (23.4) | 50 (12.7) | 63 (16.0) | 51 (12.9) |
| 8 | Lack of Training and Expertise | 155 (39.3) | 92 (23.4) | 32 (8.1) | 79 (20.1) | 36 (6.1) |
| 9 | Organizational Culture and Resistance to Transparency | 163 (41.4) | 63 (16.0) | 26 (6.6) | 48 (12.2) |  94 (23.9) |

**Source: Researchers computation using SPSS version 22, 2023**

**Mean Ranking Result of the identified barriers to the implementation of forensic accounting in government parastatals**

Table 2 below presents the barriers to the implementation of forensic accounting in government parastatals in the study area. The result as presented in table showed that the respondents claimed limited resources as a major barriers to the implementation of forensic accounting in government parastatals, and was ranked first (1st) with a weighted mean score of 3.4442. The other barriers were listed in descending order with their mean weighted scores, the respondents claimed interagency coordination challenges was another constraint which was ranked second (2nd) with a weighted mean score of 3.4162. Also, the respondents claimed lack of awareness and understanding as a barriers and was ranked second (3rd) with a weighted mean score of 3.3731, lack of top management support was also a barrier and ranked fourth (4th) with a weighted mean score of 3.2970; the respondents claimed organizational culture and resistance to transparency as a barrier and was ranked fifth (5th) with a weighted mean score of 3.2868; legal and regulatory hurdles was also another barrier and ranked sixth (6th) with a weighted mean score of 3.2792; lack of training and expertise was another barrier and was ranked seventh (7th ) with a weighted mean score of 3.2132; complex organizational structures was another barrier and was ranked eighth (8th) with a weighted mean score of 3.1827 and lastly, resistance to change was a barrier and was ranked ninth (9th ) with a weighted mean score of 3.1802.

**Table 2 Mean Ranking Result of the identified barriers to the implementation of forensic accounting in government parastatals**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Barriers**  | **N** | **Maximum** | **Minimum** | **Mean** | **Mean ranking** |
| Lack of awareness and understanding | 394 | 1.00 | 5.00 | 3.3731 | 3rd  |
| Limited Resources | 394 | 1.00 | 5.00 | 3.4442 | 1st  |
| Resistance to Change | 394 | 1.00 | 5.00 | 3.1802 | 9th  |
| Legal and Regulatory Hurdles | 394 | 1.00 | 5.00 | 3.2792 | 6th |
| Lack of top management support | 394 | 1.00 | 5.00 | 3.2970 | 4th  |
| Interagency Coordination Challenges | 394 | 1.00 | 5.00 | 3.4162 | 2nd  |
| Complex Organizational Structures | 394 | 1.00 | 5.00 | 3.1827 | 8th  |
| Lack of Training and Expertise | 394 | 1.00 | 5.00 | 3.2132 | 7th  |
| Organizational Culture and Resistance to Transparency | 394 | 1.00 | 5.00 | 3.2868 | 5th  |

**Source: Author’s Computation, 2023**

**5.0 Conclusion and Recommendations**

Based on the summary of findings from the analysis of this study, it was concluded that addressing limited resources, interagency coordination and awareness problem were major barriers to effectively implement forensic accounting mechanisms in government parastatals. Therefore, government should review and streamline complex organizational structures within government parastatals to facilitate effective implementation of forensic accounting mechanisms. Simplification can improve communication, decision-making, and coordination among different departments and units responsible for fraud control.

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