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INVESTIGATING THE EFFECTIVENESS OF FORENSIC AUDITING IN FRAUD DETECTION AND PREVENTION IN GOVERNMENT ORGANISATIONS - THE TRADITIONAL AUDITING IN PERSPECTIVE

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Abstract

Forensic auditing was very important in the detection and prevention of fraud in public sector in Nigeria. Haven considered the place forensic auditing played in the public sector, it became necessary to investigate the effectiveness of it in the detection and prevention of fraud in public sectors [redacted]

Key words:
Investigating, effectiveness, forensic, auditing, traditional, auditing, perspective

of Nigeria with the traditional auditing in perspective. Various literature reviews were conducted. The methodology of the research included the adoption of the positivism philosophy. . The study design was descriptive survey. The researcher opted for describing the nature and the state of affairs as it set to archived. The methodology of this

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study included a population of 2,306. The categories of respondents were experts in forensic auditing. The purposive and simple random sampling methods were used to determine the sample size of 341. The source of data used for this study was primary. The instrument used for the data collection used was a self-administered questionnaire that was made up of both open-ended and close-ended questions. Face and content validity of the instruments was determined by experts, while Cronbach Alpha Technique was used to determine the reliability of the questionnaire, where a reliability coefficient of 0.891 was used. Face to face method of administration was used. Simple percentages, mean and standard deviation and ordinary least square (OLS) multiple regressions were used as methods of data analysis. Findings revealed that practice of forensic auditing and forensic auditing skills had significant effect on fraud detection and prevention in government organizations but the traditional auditing approach had an insignificant positive effect in detecting and preventing frauds. The research concluded that forensic auditing is effective in fraud detection and prevention, without necessary the traditional auditing approach. Recommended were that governments at various levels should ensure that traditional auditors should undergo training programmes on forensic auditing to improve their auditing skills and institutionalize the practice of forensic auditing system in all ministries, Departments and agencies for effective detection and prevention of fraud.

Introduction

In Nigeria, the Public sector is striving so hard to serve the Nigeria citizens. However, they always encounter certain challenges because of fraud and corruption practices. Over the last 10 years, there have been numerous despicable scandals cases of fraud in Nigeria; ₦195 billion of Maina's pension scam, $6 billion fuel subsidy, $20 billion missing from the NNPC and CBN accounts, the acting chairman of the Economic and Financial Crimes Commission (EFCC) in 2020 was arrested for corruption related to financial embezzlement to the turn of ₦431 million security vote (Wikipedia, 2020). However, Oseni (2017) has it that most of the highly placed persons in Nigeria usually go unpunished as a result of lack of evidence from forensic auditing experts for prosecution of offenders.

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It is the evolving nature of fraud in all sectors of the Country's economy that has rendered the use of traditional auditing almost ineffective and inefficient. The number of frauds committed is continuously on the increase in the public sector. Hence, the need for forensic auditing unit to be set up and put to practice. The external auditor does not or might not have the requisite instruction in dealing with contemporary frauds which include security frauds, embezzlements and criminal financial transactions involving money laundering. Additionally, the forensic auditor's capability of providing litigation support and investigative expertise is essential to the difficult areas of anxiety for the accountancy career.
Onuora, Akpoveta and Agbomah (2018) estimated that over $400 billion was lost to fraud and corruption as a result of the increase in sophisticated fraud style in the public sector which has posed a very serious threat to the economic well-being of our Country Nigeria. Then, there comes the need for able personnel to manage the income and expenditure of these organizations. Those that lack integrity are also not faithful in managing organizational finances. Therefore, gradually this mismanagement which is a crime called fraud becomes hazardous to the organizations. Thus, the literature suggests that there is needs for the application of forensic auditing as an innovative accounting technique for detecting and preventing fraud related problems. This work therefore seeks to investigate the effectiveness of forensic auditing in the detection and prevention of fraud in the affairs of public sector entities in Nigeria.

Statement of the problem

The role auditors play in examining financial record which is essential in detecting and preventing possible financial frauds in organizations cannot be over-emphasized. Despite the existence and necessity of traditional auditors and the role they play in auditing and investigation, financial statement fraud, misappropriation of funds and misrepresentation of accounting information are on the increase daily. However, the frequent closed down of corporate organizations and economic entities in Nigeria are on the increase, and the negative effect of this on the integrity of our Country is alarming. This questions the extent of the effectiveness of our traditional auditing strategies in the detection and prevention of fraud in corporate organizations. The field of forensic auditing is meant to examine the incidences of frauds and assist in the prosecution of fraudsters. Traditional auditors have not been able to detect and prevent the

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occurrence of sophisticated frauds which seem widespread in our public sector organizations today.

On the current study, it has been observed that most of the preceding works were on private sector organizations with only a few studies on the public sector. None of the past researches in the public sector, studied on the office of the accountant general of the federation. In order to fill this knowledge gap, this study examines the effectives of forensic auditing in fraud detection and prevention in public sector; the traditional auditing perspective. The study intends to fill this gap and empirically find out whether forensic auditor system would have any impact in detecting and preventing financial fraud related cases in public organizations in Nigeria. This indeed is the motivation for the present research.

Objective of the Study

The main objective of this research is to investigate the effectiveness of forensic auditing in the detection and prevention of fraud in the public sector in Nigeria with the traditional auditing in perspective. However, other objectives are - assess the extent of forensic auditing practices in the Nigerian public sector, analyze the skills required for forensic auditing practices, determine how obsolete traditional auditing has become in preventing and detecting.

Research Question

To what extent has the effectiveness of traditional auditing in combating fraud in the public sector in Nigeria?

Research Hypotheses

This is stated in the null form:

Ho_1: Traditional auditing is not effective in combating fraud in the public sector in Nigeria

Significance of the Study

The likely beneficiaries of this research are: The management of public organizations, accounting academics, internal control, staff of internal audit, forensic accountants, legal practitioners, accounting students and other researchers in the field of forensic accounting.

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Scope of the Study

The area of coverage is professional forensic accountants in public sector organizations within the office of the Auditor-General of the Federation, the Accountant-General of the Federation of Nigeria because of the importance of that office. The period of coverage is 5 years (2019 – 2023) because of the recent events in the public sector.

Theoretical/Conceptual Framework

The study was anchored on the triangular theory and diamond theories. These theories were used as framework for conceptualizing the relationship between forensic auditing and fraud detection and prevention in public organizations. The fraud triangle theory was adopted as a framework for the study based on a premise that fraud is caused by three key factors, namely pressure, opportunity and rationalization. Thus, the theory states that for an individual to make any unethical decision or commit any fraud, such a person must be under some of sort of financial pressure and the opportunity to commit the crime must be available. The person then used the opportunity as a way to rationalize his or her behaviours. This theory applies to the present research because forensic auditing aims at detecting and preventing fraud which may occur when a person or group of persons are under perceived pressure and the traditional internal auditing system of the organization's auditing apparatus are deficient to the extent that they provide an opportunity for the person to commit the act. This implies that forensic accounting if practiced in public organizations can effectively prevent the emergence of opportunities that could lead to fraud even if individuals are under pressure to commit such acts or helps in detecting the acts when committed by individuals by way of deploying sophisticated technologies and skills superior to that of the traditional auditing system.

The diamond theory developed by Wolfe and Hermanson (2004) has also been adopted as a framework in the study. The theory added a fourth element to the three elements in the triangle theory which is capacity. Thus, it argues that without capability, it may be practically impossible for a person to commit fraud. The theory acclaimed that an individual's capability, personal trait and abilities could play a major role in determining fraud occurrence (Salawu, 2019). Capacity as an essential factor that could lead to fraud action implies that the prospective fraud perpetrators must have the skill and be in a position of trust to have the capacity to commit fraud before they can do so. The Diamond theory is also relevant to the

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study because for fraud to be committed in a public organization, the perpetrators must have the capacity and the skills to do so. The capacity in the context of this study has to do with the fact that the individual must be in an office where fraud can be committed, that is he or she must a public servant, have the skills that can help him or her in committing the fraud and works in an environment that is exposed to corruption or fraud related challenges.

Relevance of the fraud triangle and diamond theories to the study are that they provide the theoretical framework that was used to provide explanations on why and how fraud can be committed in a public organization and the need for forensic skills which is a departure from the traditional auditing system to effectively detect and prevent the possibilities of frauds. In addition, incorporating capability as factor that promotes fraud in addition to the elements in the triangle theory, both theories relevantly applied to the study because forensic auditing skills and practice are required for effective detection and prevention of the occurrence of fraud in public organizations.

Conceptual review is used to classify and illustrate those concepts that are relevant to the study topic and outline the relationship between them, including relevant theories and empirical research.

Fraud has been defined in some may ways by scholars in extant literature. Black's Law Dictionary (2019), defined fraud as all multifarious means devised by human ingenuity or resorted to by one individual to get advantage over another by false suggestions or suppression of the truth. This includes means such as surprise, trick, cunning, or dissembling, and any unfair way by which other person(s) is/are cheated. The researcher agrees with this definition and yet surveys other definitions by different authors given in varying circumstances. Some define fraud as deception with intent to obtain someone else's assets. Okoro and Samuel (2010), defined fraud as an intentional act of financial manipulation, misappropriation, misrepresentation, falsification or alteration of documents of assets by an individual or group of persons/employees for their personal gain but has some negative impact on another person, group of people or organizations. They further asserted that this could be seen through high volume of entries correction at year end, wrong documentation given to a particular employee for correction, lack of cooperation and guided replies to audit questions, difficulties in obtaining information, and lose control of suspense accounts.

Alhassan (2020), on the other hand refers to fraud as some human behaviour whose intent is to deceive and strongly violate or erode trust. He asserted that

fraud can be considered a well - planned non-violent crime and unlawful activity that is committed with the sole aim of illegally acquiring wealth either individually or in group. This however goes against existing government legislation along with its economic activities and administration. Enofe, et al (2013) considered fraud as an organized and complicated process carried out by a person or a group with the sole aim of cheating an individual or organization to get ill-gotten benefits. This was affirmed by Kasum (2009), who went further to state that that forensic accountants need exceptional skills, professional knowledge and training that is beyond acquired an academic degree. Forensic accountants therefore must attain relevant levels of skills and knowledge to be effective.

Okoro and Samuel (2010), trace independent auditing to have come to being as a result of the 18th century South sea company fraud. Since then, companies have been playing the game of cat and mouse due to fraud management. Furthermore, they said that many factors such as economic, social, judicial and god-fatherism are responsible causes of fraud. Okoye et al (2017), described Fraud as an act of intentional deception, misrepresentation, concealment of facts or misappropriation of assets for personal gain at the expense of the victim, despite technological advancement. Similarly, Obajafa (2020) defined fraud as a false representation of any material fact either by word, action or conduct, concealment of information that is conceived with an intention to injure another person for personal gain. Corroborating these, Enofe, et al (2013) stated that fraud is an organized and complicated process generally undertaken by a person or a group with the full desire of cheating an individual or organization to get ill-gotten benefits. Fraud could thus be seen to involve deception, confidence, and trickery. Jugu, et al (2023), on the other hand defined fraud as a wrongful or criminal act of deceit that results into personal financial gain by the perpetrator. They further said that those usually responsible for fraud prevention and detection are the ones in management levels in governance.

The concept of auditing focuses on critical and professional assessing of financial and non-financial records of an organization to ensure that they meet accounting standards. Auditing according to Flint (1988) means 'to hear, and this word he said is derived from a Latin word "Audire" because during that time, an auditor used to listen to the accounts being read over by an accountant in order to check them. He added that auditing is as old as accounting, and that it was practiced in some ancient countries like Mesopotamia, Greece, Egypt, Rome, U.K. and India. He also said that the main objective of auditing was to detect and prevent errors and

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frauds. Auditing developed and grew rapidly after the industrial revolution in the 18th century. As the joint stock companies increased, the ownership and management was separated; this is because the shareholders who were the owners of the businesses needed a report from an independent expert on the accounts of the company managed by the board of directors who were the employees.

The author went further to define Auditing as the verification of financial records written in the financial statements. It is an examination of the books of accounts to determine the true and fair view of the financial position, and profit or loss of the business at a particular period of time.

Auditing is the critical test of accuracy, adequacy and dependability of the accounting data and financial accounting statements. Flint (1988), argued that auditing is a social event which has no use, no purpose or value except for its practical effectiveness and existence. He further submitted that audit function came to be as a response to perceived need of individuals or groups in society to seek information and assurance as regards to the performance of their employees in which they have acknowledged and have lawful interest. In addition, he stated that audit exists because interested individuals or groups are unable to have access to the right information or assurance they require. For this reason, an audit function can be observed as a means of social control since it serves as a mechanism used for monitoring conduct, performance, and to secure accountability. Mackenzie (as cited in Normanton, 1996) made the following remark: 'Without audit, no control; and if there is no control, where is the seat of power?' therefore, an audit role is vital in maintaining the welfare and stability of the business society in the global world.

In agreement with Flint (1988), many auditors such as Ascarenhas and Turley (1990), Abdel-Qader (2002) and Porter, et al (2005) affirm that the aim of auditing has always been an active rather than a stagnant event. Brown (1962) posited that the objective and techniques of auditing have changed over the four hundred years of audit existence to suit the changing needs and expectations of the business society. Brown further observed that the changes in needs and expectations of the public are highly influenced by the factors related to the economic, political and sociological environment. Therefore, the review of the historical development of auditing enables one to understand, analyse and interpret the evolution of auditing due to the change in expectations of the public in the business World. Others defined auditing as an independent examination and

evaluation of the financial statement of organizations with a view to express a professional opinion on its truth and fairness. This is usually done in accordance with International financial reporting standards, International public sector accounting standards, international auditing standards and Nigerian standards on Auditing (Adebisi, 2011; IFAC-IES 8, 2006), International standards on quality control and any applicable international, national or local equivalents. There are two distinct types of auditing: Internal (by employees of the organization usually called internal auditor) and external (by an independent professional firm, sometimes called statutory independent auditor and for the purpose of the study term as traditional auditing). Similarly, the international standards on auditing (2012) provided that the objective of the audit of financial statements to enable the auditor express an opinion on whether the financial statements are prepared in all material respects, in accordance with an applicable financial reporting structure. Hence, an audit of financial statements is an assurance engagement as defined in the international framework for assurance engagement (IFAC, 2006). Auditing services involve evaluating the reliability and credibility of financial information, as well as "the systems and processes responsible for recording and summarizing that information (Eillifsen et al, 2006).

The theory identifies key elements that cause fraudulent acts in any organization. Dorminey et al (2010), pointed out that the origin of the theory dates back to the works of Sutherland, who coined the term white collar crime, and Cressey, one of Sutherland's former students, focused his research on the circumstances that led individuals to engage in fraudulent and immoral activity. The research later became known as the fraud triangle theory. The fraud triangle theory consists of the following three elements that are necessary for thievery or fraud to take place: (a) perceived pressure, (b) opportunity, and (c) rationalization. Albrecht et al (2016), compared this theory to a fire, using the simple explanation that three elements are necessary for a fire to kick off; these are: oxygen, fuel and heat. So likewise, fraud is unlikely to exist in the absence of the three elements mentioned in the fraud triangle theory, and the harshness of fraud depends on the strength of each element. In other words, for an individual to make any unethical decision he must be under pressure, not just that, but an opportunity to commit the crime too must be there, and a way to rationalize the behaviours must exist. To mitigate such fraud, the service of a trained and experienced investigator like the forensic auditor is highly required.

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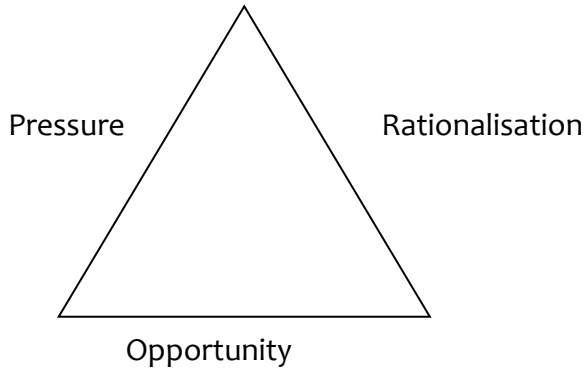

Source: Adopted from Cressey (1953)

This theory was first presented by Wolfe and Hermanson (2004), in the December CPA Journal in which a fourth dimension named capability was added to the three elements of the Fraud triangle theory. It is said that without capability it may be practically impossible to commit fraud. For that reason, the prospective fraud perpetrators must have the skill, be in a position of trust to have the capacity to commit fraud. The theory acclaimed that an individual's capability, personal trait and abilities could play a major role in determining fraud occurrence (Salawu,2019). Wolfe and Hermanson (2004) identified the following features that give fraud perpetrators capability to commit fraud as follows:

a. Authoritative position to function within a given organization
b. Capacity to manipulate the weaknesses of the internal control system of the organization to carry out fraud
c. The courage to undertake fraudulent actions with the mind that it will not be discovered
d. Ability to cover up fraudulent activities for a long period of time to avert being caught.

The fraud triangle and diamond theories are relevant to the study as they provide the theoretical framework that is used to provide explanations on why and how employees of Nigerian banks engage in e-frauds. In agreement with this, the researcher opines that with the additional element presented in the fraud diamond theory affecting individuals' decision to commit fraud, the organization and auditors need to better understand employees' individual traits and abilities in order to assess the risk of fraudulent behaviors. In addition, better systems of checks and balances should be implemented and monitored to proactively minimize risks and losses as a result of fraudulent activities in the workplace.

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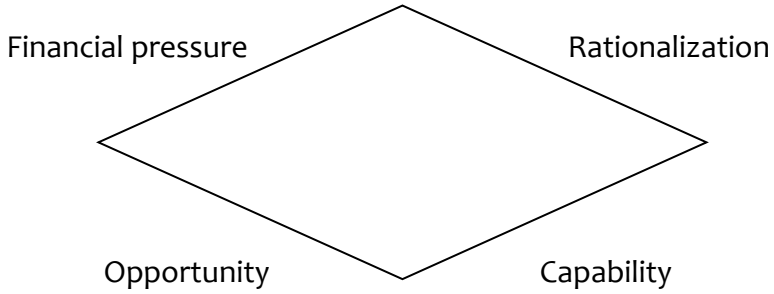
Hence, because of the capability of those who engaged in fraud and other form of atrocities, the service of a trained and experienced investigator like the forensic auditor is required to detect and prevent the occurrence of fraud and thievery in the banking and other businesses for sustainable economy development.



The purpose of adopting the above-mentioned theories for this study is that they all captured the fundamental nature of this research work.

Edwin Sutherland 1883–1950, in Ikechi and Anthony (2020) built the "theory of differential association," The theory's central precept is that "crime is learned, just as other things are learned.

Sutherland assumed that the learning of criminal behaviour takes place when one mingles with other people in the society. He believed that criminal act could not occur without the assistance of others. The scholar summarized the principles of differential association theory into the following propositions:

i. All criminal behaviour is learned by associating with others through communication.
ii. He claimed that most people learn criminal behavior through an intimate and personal relationship.
iii. He said that the process of learning criminal behavior includes the techniques, motives and rationalizations to carry out the behavior, that could justify illegal activity and the attitudes required for such activity.
iv. That the motives and drives to carry out criminal behaviour is learned through the analysis of legal codes in one's geographical area as favourable or unfavourable.
v. When the records of favourable interpretations that support violating the law outweigh the unfavourables then the person will choose to be a criminal.
vi. All differential associations are not equal. Their frequency, intensity, priority, and duration could vary, because the process of learning criminal

behaviours through interactions with others relies on the same mechanisms that are used in learning about any other behaviour.

vii. Criminal behaviour could be an expression of generalized needs and values, but they don't explain the behaviour because non-criminal behaviour expresses the same needs and values

White collar crime theory dated back to 1939 was invented and used by Sutherland (1949). The term was attributed to typical street criminals. In a speech to the American Sociological Society, Sutherland attempted to study two areas of crime being those committed in the and high society and that committed on the street. These had no previous empirical relationship. He described his perception as "crime done by someone respectable and in a high position in his place of employment (Sutherland 1949, cited in Gbegi & Okoye, 2013). Most of Sutherland's effort was to distinguish between blue collar street crimes, like theft, arson, attack, robbery, vandalism, rape and white-collar crimes that are committed through intellectual positions by the offenders in the office. While the blue-collar crimes are frequently blamed on structural, psychological and associational factors, the white-collar criminals are opportunists that take advantage of their positions in accumulating financial gain. These are well educated, intellectual, wealthy, individuals who are competent enough to get a job that allows them the unsupervised access to huge sums of money. The Federal Bureau of Investigation has however taken a narrow approach where it defined white-collar crime as those prohibited acts which are related to violation of trust, concealment, deceit, which are not reliant upon the use of violence or physical force. According to Olajide (2014), and the researcher agrees, the single way a crime differs from another is in the characteristics and backgrounds of the offenders.

A good number of white-collar perpetrators are differentiated by lives of opportunity, with origins in status variation. It is realized that a high number of white-collar crimes are not easily detected or even if detected, are not being reported. The fact that some people who commit fraud are very knowledgeable make their crime sophisticated and so deserving commensurate, very experienced and skilled scrutinizers such as expert forensic accountants to prevent or check the occurrence of such major fraud. Sutherland asserted that in his time, not more than 3% of the persons imprisoned in a year come from the upper class. He aimed at ascertaining the correlation between social status, money, and possibility of

going to jail as a result of white-collar crime, in relation to more visible, usual crimes, although, the rate is gradually increasing with time.

Literature Review

The role of auditors in fraud control in every organization is very essential. Fraud has always been the most problematic and unsolvable matter for both private and public sectors globally. So many researchers have been committed to studying this since the time of the scandals of Enron, World.Com, Xerox and others. Frauds have caused a lot of financial agony for many organizations including public sector. This has led to financial loses, and on the job poor performances; thereby affecting the Country's economy and integrity (Fatoki, 2015; Austin, 2011).

Traditional internal audit primarily focuses on manual management for supervision. It focuses on comprehensive coverage with established procedures and controls across all areas uniformly. The process involves critical appraisal of an entity's operations to suggest improvements, enhance governance mechanisms and strengthen internal controls. Historically, these processes aimed at ensuring proper maintenance of accounting records, asset management, policy compliance and safeguarding assets. Conversely, modern internal audit concentrates more on efficiency, documentation, and objective evaluation to ensure fulfilment of certain criteria.

This negative occurrence that assumed epidemic status in corporate organizations have rendered traditional auditing incompetent, unsuccessful, and therefore seen as obsolete. The rate of committing fraud increases by the day, in both private and public sector organizations cutting across the entire world which today is considered a global village. Fraud is a global problem and no nation is exempt including Nigeria, with developing countries suffering more than developed Countries. Despite the activities of the independent auditors in corporate and private institutions, cases of fraudulent activities keep increasing and have become the norm of the day in most developing Countries including Nigeria.

Traditional auditing in private or public governance is associated with boundaries on the part of the auditor, the management of the organizations and boards. A lot of times, audit examinations fail to represent the true and fair state of the financial position of the organization as presented by the auditors (Adeyemi & Akiniyi, 2011). This situation produces the introduction of forensic auditing and assessment in corporate reporting. Forensic examination in Nigeria is the quick response to manage the disadvantages associated with traditional auditing failures, which has

compromised the independent financial reportage of organizations. Forensic auditing is a concept that focused on the identification, interpretation and communication of the evidence of basic deliberate economic and reporting measures (Smith & Crumbley, 2009).

Forensic auditing is not a single event like that of fraud examination, and forensic auditors are not employed to give an audit opinion. They are legally responsible for not being able to discover the fraudulent financial events in their clients' book of accounts. It is the ability to comprehensively discover all financial transactions of the company by putting together accounting, criminology and computer forensic investigation skill. Such a mix will determine the true and fair state of the company (Grey, 2011; Smith & Crumbley, 2009). Again, forensic examination also incorporates the combination of litigation for fraud expression such that fraudulent actions in the company's operational activities are revealed and litigation cases being pursued. This will help to predict future insider abuses. Nonye and Okoli (2015) argued that fraud, Corruption, and other financial crimes have seriously impacted negatively on the economic development of many Countries and hence has hindered them from providing fundamental amenities to their citizens.

They further attested that the financial evil perpetrated by Nigerians have reached an alarming rate which led to persistent mismanagement of resources and loss of government assets to fraudsters. As analyzed by Claire and Jude (2016), financial wrongdoing has become all-encompassing just as fraudulent practices have persistently increased. They also asserted that financial abuse due to increase in expenditure mostly are committed by key management staff and this has thwarted the growth of many public and private sectors in Nigeria. The large fraud distribution in government offices has made the traditional auditing and investigation fruitless and ineffective in fraud detection. In agreement with this, Eiya and Otalor (2013), added that fraud is a subject matter that attracts global attention. Enofe et al (2017), maintained that the increase notice of fraud in the Nigerian public offices has caused a lot of panic due to fraud penetration into most part of the Nigerian ministries. Modugu and Anyaduba (2013), confirmed that efforts of traditional auditors to detect, prevent, or reduce contemporary frauds such as money laundering, security fraud, embezzlement and other financial crimes in government offices have put a lot of concern on the professional accountant and legal practitioners in finding better ways of revealing fraud in ministries.

In light of this, the president Buhari led administration in 2015, attempted a fight against corruption so as to drastically reduce the cases of financial malpractice. This fight seemed to have ended on Media since those arrested were not prosecuted and justly treated. Other prominent and major financial scandals took place the year 2020 in Niger Delta Development Commission (NDDC). The Federal Government schools' scandal where over N2.6 billion school feeding was recorded the same year similarly ended up on the media. However, the gigantic and shocking fraud was the one committed by the Economic and Financial Crimes Commission (EFCC) chairman himself which led to his being kicked out of the office. These and others make it very essential and pertinent to strengthen the practice of forensic accounting.

Forensic auditors became very essential too due to the fact that traditional auditors, were almost seen to be obsolete probably due to lack the requisite knowledge in detecting, preventing or reducing fraud in Nigeria. These occurrences have eroded the confidence reposed in them by organizations. Forensic auditors are responsible for detecting fraud and financial misrepresentation for use as evidence in a court of law. This is achievable by professionals who have accounting skills, knowledge and capabilities to investigate fraud, embezzlement and other irregularities hidden in financial transactions (Florida National University, 2020). Forensic auditing has the advantages of identifying fraud and corporate misrepresentation to give the true state of the company in question and prevent potential future crimes of the workplace. The increase in sophisticated fraud in the public sector has posed a very serious threat to the economic well-being of Nigeria as it has lost an estimated $400 billion to fraud and corruption since independence (Onuora, Akpoveta & Agbomah, 2018). In 2018 Nigeria ranked 144th out of the 180 countries listed in the Transparency International Corruption Index (Wikipedia, 2020).

Paying someone to influence results or complete tasks is seen as bribery just as was discovered during forensic auditing. The most widespread and typical type of fraud is the ill-treatment of assets. A few instances of such asset misappropriation include theft of inventory, abuse of assets, as well as the configuration of deceptive invoices, payments made to suppliers or non -existent workers, and embezzlement of funds. Many companies engage in this kind of deception just so as to present a falsified better look for their financial performance than its actual state (window dressing). Presenting fake data may be done in order to increase

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liquidity as well as guarantying senior management incentives, or to meet the need of market performance pressure.

Audit expectation gap has kept on widening by day due to occurrences of some undiscovered high profile financial statement frauds by traditional auditors. Traditional auditors claim that their primary responsibility in audit is only to obtain sufficient audit evidence to enable them express an opinion on the financial statements, by verifying whether the accounting records are prepared according to international financial reporting and auditing standards. In the same vein they claim the responsibility of testifying to the truth and fairness of the company financial statements in compliance with the generally accepted accounting principles or standards and not to detect and prevent fraud. This assertion has created the need for effective measures in addressing the issue, thus the evolvement of forensic auditing (Eneisik and Ogbonna, (2021).

Public organizations have been identified as establishments where cases of fraud tend to be high thereby justifying the necessity of forensic auditors. According to Mlambo, et al (2021), fraud is seen as a harmful syndrome worldwide. This makes fraudulent financial practices, such as misappropriations of assets and manipulations of reported figures in financial statements now became an order of the day in many government and nongovernmental organizations (NGOs) in places including Nigeria and South Africa. They further attested that fraudulent activities were obviously discovered amongst NGOs in the eThekwini region which amounted in the loss of more than R12 million (Rand) by the KwaZulu-Natal Blind and Deaf Society, one of the largest and most respected NGOs in the eThekwini region. Joloko, and Audu, (2019) revealed lack of effective forensic auditing as the cause of the collapse of some the said NGOs.

Traditional auditing has been popularly used in enhancing accuracy and reliability of financial statements. However, due to increase in financial fraud and its sophistication in recent times, this method has been questioned. Many researchers have assessed the position of forensic auditing in business and its impact in detecting and/or preventing fraudulent practices in Nigeria and globally. This section is devoted to reviewing existing empirical studies on forensic accounting and its influence on preventing and detecting fraud as well as other related practices. Inter a-li-a, Beneish (1999), developed the Beneish M-Score measure and used same to analyze the financial statements data of 64 fraud firms and 2332 non-fraud firms by using the probit regression method. The results of the empirical analysis showed firms that committed financial statement fraud had low

asset quality and gross margin ratio as well as were highly leveraged. The author found a systematic association between the likelihood of financial statement fraud and accounting variables. He therefore concluded that the established model was useful in the detection of financial statement frauds. Furthermore, a study was conducted to determine the link between the use of Beneish M-Score in the analysis of the financial statements of firms and the discovery of financial fraud. The relevance of Beneish M-score is used in creative accounting as a statistical model for measuring fraud and earning managements. It is a method that can be used to detect companies that have a tendency to commit fraud on their financial statements (Beneish, 2012). Empirically, companies with higher M-Score have higher likelihood of committing fraud. Beneish M-Score is a probabilistic model, such that one of the limitations is that it is not 100% accurate in detecting fraud, but shows indications of financial fraud within companies.

Okoye and Gbegi (2013) examined the relevance of forensic accounting in fraud detection and prevention in the public sector, with particular reference to Kogi State. Both primary and secondary sources of data were appropriately used. 370 questionnaires were administered to staff of five (5) selected ministries in Kogi State of Nigeria, along with interviews conducted with those ministries out of which 350 were filled and returned. By employing Analysis of Variance (ANOVA) for the purpose of data analysis, findings from the study revealed that the use of Forensic Accounting did significantly reduce the occurrence of fraud cases in the public sector, and that there is significance difference between Professional Forensic Accountants and Traditional External Auditors and therefore the use of Forensic Accountants can help better in detecting and preventing fraud cases in the public sector organizations. Plausible as the findings of this study appear, the authors failed to capture the actual impact of Forensic accounting in reducing Fraud in the state. Joseph, Okike, and Yoko (2016) investigated the extent to which forensic accounting contribute to the detection of fraud in Nigeria. They used the survey research method, which involved the collection of primary data with the aid of questionnaire administered to 92 sampled professional accountants in Nigerian public sector. Data gathered was analyzed through statistical method of chi-square, where findings suggested that forensic accounting had a significant role in fraud detection and prevention in Nigeria. This study however, suffered from the use of non-parametric statistical technique, whose results cannot be meaningfully generalized.

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Methodology

This study was guided by the positivism philosophy that argues that knowledge can be sourced through empirical research. Research design provides the foundation for carrying out research. It is a general plan that connects the conceptual research problems to the empirical research. The research design sets the procedure on the required data, the method to be applied to collect and analyze this data and how it answered the research questions. A descriptive survey design will be used as a guide in carrying out this research. The justification for the use of this design is that it provides researchers with the opportunity of determining the prevalence of an outcome or factor from this type of survey. Omair (2015) opined that the main feature of descriptive survey design is that it takes a representative sample from the population to generalize the findings for the study population.

The target population used for survey in this research comprise only of professional accounting staff of the office of the accountant general of the Federal Republic of Nigeria, (both office and field staff).The study used a target population of 2306 staff who are experts in forensic auditing.

The study employed the Yamane (1967) formula to determine the sample size for the research. The computation of the sample size was done as follows:

$n = N/1+N (e)^2$

Where:

n = Sample size to be determined

N = Target population

e = the desired level of precision or significance (e = 0.05)

1 = Constant

Therefore,

$n = N/1+N (e)^2$

$n = 2306/1+2306(0.05)^2$

$n = 2306/1+2306(0.0025)$

$n = 2306/1+5.765$

$n = 2306/6.765$

$n = 340.9$

n = 341

The study therefore used a sample size of 341 respondents drawn from public organizations in the study Area. Sampling technique defines the entire process

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involves in selecting a study sample during research. Thus, purposive and simple random sampling methods were used in selecting the sample for the research. Specifically, the researcher has adopted the purposive sampling technique in view of the technicality of the study in which only respondents with knowledge in this area can attend to the questions. Furthermore, purposive sampling method was used because the study was delimited to only public organizations, meaning that the findings are also delimited to public organizations. Simple random sampling technique was also use because the method afforded every element in the target population equal chance of been selected as part of the sample for the study thereby minimizing the problem of bias associated with survey research. The study used both primary data and secondary data in form of reviewed literature.

This research employed both descriptive and inferential statistics as technique for data collection. The descriptive statistics primarily simple percentages, mean and standard deviation among others were used to describe the characteristics of the data. This implies that these tools were used to analyze the socio-demographic data of respondents and also answer the research question. The hypothesis formulated was analyzed using Ordinary Least Square (OLS) technique. The OLS method provides empirical evidence of the cause-effect relationship between variables by way of capturing the sign and size of the effect of an explanatory variable of an independent variable on the dependent variable. Tayloy (2015) defined regression analysis as a set of statistical method used for the estimation of relationships between a dependable variable and one or more independent variables. The scholar further said that it can be utilized to assess the strength of the relationship between variables and for modeling future relationship between them. In order word, regression analysis allows a researcher to compute the estimate of a parameter of an independent variable which can be used to predict the future behaviour of a dependent variable whenever there are changes in the independent variable.

The specification of a model in regression analysis basically shows how the independent and dependent variables relate in a functional or mathematical form. Therefore, in the study, effectiveness of forensic auditing (EFA) is considered the independent variable, while Fraud Detection and Prevention (FDP) is the dependent variable. However, based on the specific objective of the research, but with some attached objectives, the explanatory variables of the independent variable include; traditional auditing effectiveness (TAE), practice of forensic auditing (PFA), forensic auditing skills (FAS) and traditional auditing is obsolete

(TAO) and fraud detection and prevention (FDP) is the dependent variable respectively. Furthermore, it is expected that there are other strategies that may help in fraud detection and prevention, not necessarily forensic auditing but have not been captured in the model. These unexplained strategies are represented in this model by the error term (e).

The generic specification of the model using the OLS regression in a functional form takes is expressed as follows:

$$Y = f(X) \quad \text{.....1}$$

Where:

Y is the independent variable and X is the dependent variable. Thus, model 1 shows that Y is a function of X. This means that changes in Y are due to changes in X in a linear form. Building from model 1, the relationship between effectiveness of forensic auditing (EFA) and fraud detection and prevention (FDP) can be functionally specified as follows:

$$FDP = f(EFA) \quad \text{.....2}$$

Model 2 shows that fraud detection and prevention (FDP) is a linear function of effectiveness of forensic auditing (EFA) in the organization. However, since the effectiveness of Forensic accounting is explained by variables which include: traditional auditing effectiveness (TAE), practice of forensic auditing (PFA), forensic auditing skills (FAS) and traditional auditing is obsolete (TAO), the model can be transformed functionally as shown below.

$$FDP = f(TAE, PFA, FAS, TAO) \quad \text{.....3}$$

The model in equation 3 is the implicit form of the relationship between the effectiveness of forensic auditing and fraud detention and prevention in public organization. However, given that the explicit form of an OLS regression where Y is the independent variable and X is the dependent variable takes is generically expressed as follows:

$$Y = \beta_0 + \beta_1 X + \varepsilon \quad \text{.....4}$$

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Therefore, since X in the implicit form of the model in equation 1 above represents the independent variable, domesticating this in the relationship between effectiveness of forensic auditing (EFA) and fraud detection and prevention (FDP), X in model 4 denotes all the explanatory variables of EFA and Y represents FDP. Also, the parameters β_0 and β_1 represents the intercept and slope of the relationship respectively. The model also shows that other determinants of fraud detection and prevention not included in this model are represented by the error term, denoted by ε in the mode. Hence, from model 4, the explicit form of the relationship between the dependent variable and the explanatory variables becomes:

$$FDP = \beta_0 + \beta_1 TAE + \beta_1 PFA + \beta_1 FAS + \beta_1 TAO + \varepsilon \quad \text{.....5}$$

Where:
FDP = Fraud detection and prevention
TAE = Traditional auditing effectiveness
PFA = Practice of forensic auditing
FAS = Forensic auditing skills
TAO = Traditional auditing is obsolete
β_0 = Parameter showing the intercept of the relationship
$\beta_1 - \beta_4$ = Parameters measuring the slopes of the relationship
ε = Error Term

The *apriori* expectation from the sign and size of the estimated coefficient of the parameters based on theoretical postulation is that the coefficients of TAE and TAO are expected to be positive, showing the existence of a positive relationship between these variables and fraud detection and prevention, while the coefficient of PFA and FAS are expected to be negative. This implies that these explanatory variables are expected to have a negative relationship with fraud detection and prevention in public organizations in the study Area.
The results of analysis of socio-demographic data of respondents of the research question and result of hypothesis testing is given below:

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Table 1: Socio-Demographic Data

Variable		Frequency (n=290)	Percentages (%)
Gender	Male	194	66.9
	Female	96	33.1
Age	20-30 years	5	1.7
	31-40 years	61	21.0
	41-50 years	139	47.9
	51 years and above	85	29.3
Educational Level	OND/ND/NCE	4	1.4
	HND/B.Sc.	160	55.2
	PGD and above	126	43.4
Position Held	Junior	0	0.0
	Intermediate Staff	198	68.3
	Management Staff	92	31.7
Marital Status	Married	242	83.4
	Single	46	15.9
	Divorced/Separated	2	0.7
Years of Service	0-5years	78	26.9
	6-10 years	46	15.9
	11 years and above	166	57.2
Religion	Christianity	240	82.8
	Islam	50	17.2

Source: Field Survey,2024

The findings in Table 1 revealed that 66.9% of the respondents were male and 33.1% were female, suggesting that majority of the respondents were male. Also, 1.7% of the respondents were aged 20-30 years,21.0% were aged 31-40,47.9% were between the age bracket of 41-50 years and about 29.3% on the other hand were aged 51 years and above. This implies that majority of the respondents were aged 41-50 years which suggest that they are within their active service years and had good knowledge of forensic auditing. The results found that 1.4% had either Ordinary National Diploma (OND), National diploma (ND) of Nigeria Certificate in Education (NCE) as their highest educational level,55.2% had HND/B.SC and 43.4% were holders of PGD and above. This implies that most of the respondents were

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holders of HND/B.Sc. This also means they the respondents had the knowledge of forensic auditing by virtue of their academic qualifications. Furthermore, the findings showed that none of the respondents was a junior staff, 68.3% were intermediate staff and 31.7% were management staff. This means most of the respondents held the position of intermediate staff, probably because management staff are always few in public organizations in addition to the fact that most of them had either HND or B.Sc as their highest educational qualifications.

Similarly, the analysis of years of service revealed that 26.9% of the respondents have served for 0-5 years,15.9% have work for 6-10 years and 57.2% on the other hand have worked for 11 years and above. This implies that most of the respondents have worked for more than 11 years; hence the reason why they understand the role of forensic auditing practice in detecting and preventing frauds in public organizations. The results indicated that 82.8% of the respondents were Christians while only 17.2% belonged to the Islamic religion which means majority of them belonged to the Christianity religion. Also, it was found that 83.4% of the respondents were married,15.9% were single and only 0.7% on the other hand were divorced/separated which implies majority of them were married employees of the organizations.

Table 2: Simple Percentages of Effectiveness of Traditional Auditing

Responses	Frequency (n=290)	Percentages (%=100)
Strongly disagree	82	28.3
Disagree	144	49.7
Strongly agree	20	6.9
Agree	44	15.2
Total	**290**	**100**

Source: Field Survey, 2024

The analysis of effectiveness of traditional auditing in detecting and preventing fraud in Table 2 showed that 28.3% of the respondents strongly disagreed, 49.7% disagreed, 6.9% strongly agree and 15.2% on the other hand agreed. This shows that the positive responses were less than the negative responses which implies that traditional auditing practice does not effectively helps in detecting and preventing frauds in public organizations.

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Table 3: Simple Percentages of Practice of Forensic Auditing

Responses	Frequency (n=290)	Percentages (%=100)
Strongly disagree	100	34.5
Disagree	136	46.9
Strongly agree	50	17.2
Agree	4	1.4
Total	**290**	**100**

Source: Field Survey,2024

The analysis of the extent of practice of forensic auditing in the public sector in Nigeria showed that 34.5% strongly disagreed that it is not practiced, 46.9% disagreed, 17.2% strongly agreed and only1.4% agreed. This implies that majority of the respondents held the view that forensic auditing is not practice in the Nigerian public sector.

Table 4: Simple Percentages of Forensic Auditing Skills Required

Responses	Frequency (n=290)	Percentages (%=100)
Strongly disagree	6	2.1
Disagree	4	1.4
Strongly agree	20	6.9
Agree	260	89.7
Total	**290**	**100**

Source: Field Survey,2024

The analysis of the skills required for the practice of forensic auditing in Table 4 revealed that 2.1% strongly agreed that there are forensic auditing skills that are required, 1.4% disagreed, 6.9% strongly agreed and about 89.7% on the respondents agreed. Therefore, since the percentages of the positive responses exceeded that of the negative responses, it implies that forensic auditing required skills for it to be practice in a public organization.

Table 5: Simple Percentages of Extent to which Traditional Auditing becomes Obsolete

Responses	Frequency (n=290)	Percentages (%=100)
To a very large extent	28	9.7
To a large extent	178	61.4
Not to a large extent	80	27.6
Not to any extent	4	1.4
Total	290	100

Source: Field Survey, 2024

The results of the extent to which the traditional auditing becomes obsolete in fraud detection and prevention in Table 5 revealed that 9.7% of the respondents said to a very large extent,61.4% said to a large extent,27.6% said not to a large extent and only 1.4% on the respondents said not to any extent. These findings showed that majority of the respondents held the view that the traditional auditing practice has become obsolete in detecting and preventing fraud in public organizations. This could be attributed to the introduction of digital tools in public accounting system in public organization that requires forensic auditing.

Table 6: Simple Percentages of Existence of Best Forensic Auditing Models to be Recommended

Rating of Responses	Frequency (n=290)	Percentages (%=100)
No	80	27.6
Yes	210	72.4
Total	**290**	**100**

Source: Field Survey, 2024

The findings in Table 6 indicated that 27.6% of the respondents said there are no forensic auditing models to be recommended for use in government organizations, while 72.4% said yes, there are bests models of forensic auditing that can be recommended to be used in the public sector. This implies that majority of the respondents held the view that there are forensic auditing models that can be recommended to be used in public organizations in Nigeria.

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Table 7: Simple Percentages of Different Modeling Techniques in Forensic Auditing

Forensic Auditing Models	Frequency (n=290)	Percentages (%=100)
Forensic accounting theory	112	38.6
Materiality theory	79	27.2
Bonus theory	20	6.9
Anonymity theory	30	10.3
Collapse theory	49	16.9
Total	**290**	**100**

Source: Field Survey, 2024

The analysis of the best forensic auditing models to be recommended in Table 7 revealed that 38.6% of the respondents identified forensic accounting theory as the best model, 27.2% said the materiality theory is the best,6.9% said bonus theory,10.3% said anonymity theory and 16.9% on the other hand the collapse theory is the best model to be recommended for use in the public sector in Nigeria. The results imply that forensic accounting, materiality and collapse theories are the best models of forensic auditing to be recommended.

Table 8: Simple Percentages of extent of the use of Forensic Auditing in an Organization

Statement of Items	Responses	Frequency (n=290)	Percentages (%=100)
Is your organization using forensic auditing?	No	269	92.8
	Yes	21	7.2
	Total	**290**	**100**
If yes, how often is forensic auditing being carried out in your organization?	Very often	2	0.7
	Often	2	0.7
	Not often	16	5.5
	Never	270	93.1
	Total	**290**	**100**
Can forensic auditing improve organizational financial fraud detection and prevention effort?	Yes	283	97.6
	No	7	2.4
	Total	**290**	**100**

Source: Field Survey, 2024

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The findings on the use of forensic auditing in public organization revealed that 92.8% of the respondents said it is not used in their organization and only 7.2% said it is used. This implies that majority of the respondents said forensic auditing is not used in the organization. This could be the reason why cases of frauds tend to be high in public organizations in Nigeria. Also, it was found that only 0.7% of the respondents said forensic auditing is use very often and often respectively,5.5% said it is not often used and majority of the respondents representing about 93.1% said forensic auditing has never been used in public organizations.

Table 9: Results of Mean Analysis of Effectiveness of Forensic Auditing in Fraud Detection and Prevention

Variable	Mean	Std. Deviation	Skewness	Kurtosis	Tolerance	VIF
FDP	0.9759	0.15374	-0.233	3.111	-	-
TAE	1.8552	0.74387	0.443	3.446	0.143	6.976
PFA	3.8414	0.53495	-0.949	3.263	0.151	6.627
FAS	2.7931	0.62138	-0.177	3.114	0.716	1.398
TAO	0.9759	0.15374	-0.233	3.111	0.218	4.596

Source: Field Survey, 2024

The results in Table 9 showed that fraud detection and prevention (FDP) had a mean of 0.9759 and standard deviation of 0.15374,traditional auditing effectiveness had a mean of 1.8552 and a dispersion of 0.74387,while practice of forensic auditing (PFA) had a mean of 3.8414 and standard deviation of 0.53495.Furthermore, the analysis of the mean revealed that forensic auditing skills (FAS) had a mean of 2.7931 and standard deviation of 0.62138 and traditional auditing obsolete (TAO) had a mean of 0.9750 and standard deviation of 0.15375 respectively. Therefore, since the practice of forensic auditing (PFA) and forensic auditing skills (FAS) had the highest mean values of 3.8414 and 2.7931, it implies that forensic auditing and forensic skills are effective measures of forensic auditing necessary for detecting and preventing frauds in public organizations in Nigeria. The skewness and kurtosis that measure the symmetric and peak of the normal curve are within the benchmark of 0 and 3 respectively. The variance inflation factor (VIF) and the tolerance that measures multicollinearity using shows that the estimates were less than 0.8, indicating the absence of covariance between the explanatory variables of effectiveness of forensic auditing.

Table 10: Result of OLS Regression Model Estimation

Variable	Coefficient	Std. Error	T	Sig.
Constant	0.961	0.069	14.015	0.000
TAE	0.252	0.024	1.621	0.106
PFA	-0.118	0.031	-0.781	0.035
FAS	0.055	0.020	0.795	0.027
TAO	-0.121	0.031	-0.959	0.338

R =0 .607

Adjusted R Square=0.682

Dubin Watson (DW) =1.594

Source: Researcher Estimation using SPSS Version 27.0

Table 10 showed the results of OLS regression of the relationship between effectiveness of forensic auditing (EFA) and fraud detection and prevention (FDP). Therefore, based on the estimates of the coefficient of the parameters measuring effectiveness of forensic auditing and fraud detection and prevention in government organizations, the fitted form of the model is given as:

$$FDP = 0.961 + 0.252TAE - 0.118PFA + 0.055FAS - 0.121TAO + \varepsilon \quad \ldots\ldots 6$$

The results of the estimated OLS regression model in Table 10 revealed that TAE had a coefficient of 0.252 and a probability value (p-value) of 0.106 or p>0.05. This shows that the null hypothesis was accepted and the conclusion is that traditional auditing is not effective in fraud detection and prevention in in the public sector. Also, it was found that PFA had a coefficient of -0.118 and a p-value of 0.035 or p<0.05. Based on this, the null hypothesis was rejected and the conclusion drawn is that the there is significant negative practice of forensic auditing in fraud detection and prevention in the public sector. Furthermore, the findings revealed that FAS had a coefficient of 0.055 and a probability value of 0.027 which means p<0.05 and the null hypothesis was rejected. The conclusion drawn is that there are skills required for forensic auditing practice in the public sector. More so, the results found that TAO had a coefficient of -0.121 and p-value of 0.338 or p>0.05.This implies that the null hypothesis was accepted and the study concluded that there is significant negative effect of obsolete traditional auditing in fraud detection and prevention in public organizations in Nigeria.

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The results of model diagnostic tests showed that the combined correlation (R) of the variables had a coefficient of 0.609 which implies a significant positive correlation between effectiveness of forensic auditing (EFA) and fraud detection and prevention (FDP).In order words, an increase in the effectiveness of forensic auditing will leads to an increase in fraud detection and prevention in public organizations. Furthermore, the adjusted R Square coefficient of 0.682 shows that about 68.2% of the changes in the dependent variable, which in this case is fraud detection and prevention was due to changes in the explanatory variables of the independent variable which is effectiveness of forensic auditing (EFA). This implies that the estimated model was a good-fit of the relationship between the variables. Also, the Durbin Watson (DW) coefficient of 1.594 which is approximately 2 implies that the estimated model was free from the problem of serial or autocorrelation that leads to spurious regression results.

Table 11: Results of Correlation Matrix

Variable	FDP	TAE	PFA	FAS	TAO
FDP	1				
TAE	.061	1			
PFA	.030	.713	1		
FAS	.037	.332	.342	1	
TAO	.020	.640	.633	.505	1

Source: **Field Survey,2024**

The correlation matrix is a statistic used to measure the extent of covariance between the explanatory variables. The basic assumption in the use of Ordinary Least Square (OLS) technique is that explanatory variables of the explanatory variables are not supposed to relate in any way, but independent. The findings of the correlation matrix showed that the coefficients of the relationship between the variables were all less than 0.8 used as the benchmark. This means that the correlation between the explanatory variables was not found. This implies that each variable had independent effect on the dependent variable, and this justifies theoretical postulation that there should be no covariance between the explanatory variables because it exists, it will be difficult to measure exactly the effect of each on the variable on the dependent variable.

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Re state of the hypothesis:

Ho_1: Traditional auditing is not effective in combating fraud in the public sector in Nigeria

Findings

The finding from the analysis of hypothesis one revealed that TAE had a t-value of 1.621 and p-value of 0.106 or p>0.05. This shows that the t-statistic falls within the acceptance region; hence the null hypothesis was accepted and the conclusion is that traditional auditing is not effective in combating fraud in the public sector. The results found that TAE had a coefficient of 0.252 which means that a unit increase in the use of traditional auditing leads to an insignificant 25.2% increase in combating fraud in the public sector. This implies that TAE was found to have an insignificant

Conclusion

The review of literature established that auditing is a science of detecting and preventing fraud related cases in organizations that can be done using either the traditional method of forensic auditing system. The traditional auditing though obsolete had an insignificant negative effect on fraud detection and prevention in government organizations in Nigeria. Based on the finding, the study concluded that forensic auditing is effective in fraud detection and prevention in government organizations in Nigeria without necessary the traditional auditing approach.

Recommendation

Government should ensure that traditional auditors in the public sector should undergo training programmes on forensic auditing to improve of their auditing skills in order to effectively detect and prevent fraud related cases in government organizations in Nigeria. Government should institutionalize the practice of forensic auditing system in all Ministries, Departments and Agencies for effective detection and prevention of fraud in the public sector in Nigeria

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