

FORENSIC ACCOUNTING AND CORRUPTION CONTROL IN NIGERIAN PUBLIC SECTOR INSTITUTIONS

*Anas Idris Abdulwahab (PhD)¹, Momodu Mustapha Muhammad²,
Kester Danjuma Enebi³*

¹National Identity Management Commission, ²Kihalu Rangers Security Limited,
³Accountancy Department, Kaduna Polytechnic

Corresponding Author(s)' Email/Mobile: anasabdulwahab5@gmail.com¹,
mustafamomodu@gmail.com², enebikester@kadunapolytechnic.edu.ng³

Abstract

The prevalence of financial misappropriation remains a major concern in public-sector organisations despite the existence of established anti-corruption laws, regulatory institutions, and financial control mechanisms. The objective is to examine the impact of forensic accounting on corruption control in Nigerian public sector institutions from 2023 to 2025. The study is anchored on agency theory and fraud triangle theory. The study adopts a quantitative approach with a descriptive survey research design within the positivist paradigm. The study's target population is estimated at 1,200 personnel comprising ministries, departments, and agencies (MDAs) and anti-corruption bodies, from which 300 respondents were sampled using stratified and simple random sampling techniques. Data were collected using structured questionnaires and analyzed using structural equation modeling (SmartPLS 4). The results show a positive significant effect of forensic accounting on corruption control, with forensic investigation practices as the strongest predictor, followed by litigation support services and support for whistleblowing mechanisms with relatively weaker but significant impact. The model further demonstrates substantial explanatory power, accounting for approximately 92.5% of the variation in corruption control. The study concludes that the effective control of corruption in Nigerian public sector institutions depends on the integration of investigative, reporting, and enforcement mechanisms. The study recommends that public-sector institutions institutionalize forensic accounting practices, strengthen whistleblowing protection mechanisms, and improve litigation support systems to enhance the detection, prevention, and prosecution of financial misconduct.

Keywords: forensic accounting, corruption control, forensic investigation, whistleblowing, litigation support.

1. Introduction

Corruption remains one of the most pervasive challenges confronting public sector institutions in Nigeria, undermining governance quality, economic development, and public trust. Globally, corruption has been identified as a major impediment to sustainable development, particularly in emerging economies where institutional frameworks are still evolving (Transparency International, 2024; World Bank, 2023). In Nigeria, despite the establishment of anti-corruption agencies such as the Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission, the incidence of financial



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misappropriation, embezzlement, contract inflation, and fraudulent financial reporting continues to persist (Olaoye & Afolabi, 2023; Yusuf et al., 2024).

The increasing complexity and sophistication of financial crimes have rendered traditional auditing and internal control mechanisms insufficient for detecting and preventing corrupt practices. Conventional auditing approaches are largely compliance-driven and retrospective, thereby lacking the investigative depth required to uncover concealed fraud schemes and financial manipulations (Okoye & Gbegi, 2022; Adebisi et al., 2023). This limitation has necessitated the emergence and growing relevance of forensic accounting as a specialized field that integrates accounting, auditing, and investigative competencies.

Forensic accounting involves the application of financial expertise, analytical skills, and investigative techniques to examine financial records for the purpose of litigation and dispute resolution. It plays a critical role in identifying fraudulent transactions, tracing illicit financial flows, and providing expert evidence in courts (Enofe et al., 2021; Dada & Jimoh, 2024). In the Nigerian public sector, forensic accounting is increasingly recognized as a strategic tool for strengthening accountability, enhancing transparency, and promoting financial discipline (Owolabi et al., 2023).

Furthermore, the integration of forensic accounting practices with institutional frameworks (such as whistleblowing policies, internal control systems, and legal enforcement mechanisms) has the potential to significantly enhance corruption control efforts within Nigerian public sector institutions. Key dimensions of forensic accounting, such as forensic investigation practices, whistleblowing mechanism support, and litigation support services, often operationalize this integration.

Forensic investigation practices (FIP) involve the systematic examination and analysis of financial records using specialized investigative techniques such as data mining, digital forensics, and transaction tracing. These practices enable the identification of hidden fraud schemes, misappropriation of public funds, and irregular financial patterns that may not be detected through conventional auditing procedures. Empirical evidence suggests that the application of forensic investigative techniques significantly improves fraud detection rates and strengthens internal accountability systems (Okoye & Gbegi, 2022; Owolabi et al., 2023).

In the context of Nigerian public institutions, effective forensic investigation practices can enhance transparency by uncovering complex corruption networks and providing credible evidence for enforcement actions. In addition, whistleblowing mechanism support (WMS) represents a critical institutional framework that complements forensic accounting efforts by encouraging the reporting of unethical and fraudulent activities.

Whistleblowing systems provide channels through which employees and stakeholders can disclose information about corrupt practices, often under conditions of anonymity and legal protection. The effectiveness of such mechanisms depends on the level of institutional support, including confidentiality assurances, legal safeguards, and responsiveness to reported cases. Studies have shown that robust whistleblowing frameworks significantly enhance early detection of fraud and reduce the incidence of corruption in public sector organizations (Umar & Suleiman, 2022; Eze & Okafor, 2024). When integrated with forensic accounting, whistleblowing serves as an important source



of intelligence that guides investigative processes and strengthens overall corruption control.

Moreover, litigation support services (LSS) constitute another essential dimension of forensic accounting, particularly in the prosecution and adjudication of corruption cases. Litigation support involves the provision of expert financial analysis, preparation of evidentiary reports, and expert witness testimony in legal proceedings. Forensic accountants are crucial in converting intricate financial data into comprehensible evidence suitable for use in courts of law.

In Nigeria, the effectiveness of anti-corruption efforts by agencies such as the Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission is often constrained by weak prosecutorial outcomes and inadequate evidentiary support. Strengthening litigation support services through forensic accounting expertise can improve conviction rates, enhance judicial processes, and serve as a deterrent to corrupt practices (Dada & Jimoh, 2024).

Collectively, these dimensions highlight that the effectiveness of forensic accounting in corruption control is not limited to detection alone but extends to prevention, reporting, and prosecution. The synergy between forensic investigation practices, whistleblowing mechanisms, and litigation support services provides a comprehensive framework for addressing corruption in public sector institutions. However, despite the theoretical and empirical support for these mechanisms, their practical implementation in Nigeria remains inconsistent, thereby necessitating further empirical investigation.

Corruption in Nigerian public sector institutions persists despite numerous reforms, policies, and the presence of anti-corruption agencies. Financial leakages, mismanagement of public funds, and weak enforcement mechanisms continue to hinder national development and service delivery (World Bank, 2023; Yusuf et al., 2024). Traditional auditing systems, which lack the design to detect sophisticated fraud schemes, pose a major obstacle. Additionally, there is inadequate utilization of forensic accounting techniques, insufficient professional expertise, and weak institutional support for investigative accounting practices (Okoye & Gbegi, 2022).

Recent cases further illustrate the persistence of corruption in Nigerian public-sector institutions. For example, the 2023–2024 financial misappropriation scandal involving the Ministry of Humanitarian Affairs and the National Social Investment Programme Agency (NSIPA) revealed allegations concerning the movement of about ₦44 billion from NSIPA accounts to private and corporate accounts, while the Economic and Financial Crimes Commission (EFCC) reported recovering over ₦30 billion in connection with the investigation (Adeniyi, 2025). These allegations of diversion and mismanagement of public funds intended for social welfare programmes raise concerns about the effectiveness of accountability, monitoring, and internal control mechanisms within public institutions.

Similarly, allegations of contract inflation and procurement irregularities in Nigeria's power and other public sector projects have drawn scrutiny between 2024 and 2025. While the Independent Corrupt Practices Commission has highlighted systemic procurement malpractices (inflated contracts, phantom projects, and collusion between contractors and officials), official figures from specific power sector cases remain under investigation, and concerns have been raised about hundreds of millions to billions of naira

in irregular expenditures and breaches flagged by audit reports (Independent Corrupt Practices and Other Related Offences Commission [ICPC], 2025); Yakubu, 2025). These patterns underscore the prevalence of financial manipulation and weak enforcement mechanisms across critical sectors.

The key problem addressed in this study is the persistent ineffectiveness in controlling corruption due to the inadequate application of forensic accounting practices in Nigerian public sector institutions. This study seeks to bridge this gap by examining how forensic accounting dimensions contribute to improving corruption control.

The main objective is to examine the impact of forensic accounting on corruption control in Nigerian public sector institutions from 2023 to 2025. Specific objectives are to:

- i. Examine the effect of forensic investigation practices on corruption control of Nigerian public sector institutions.
- ii. Evaluate the impact of whistleblowing mechanism support on corruption control in Nigerian public sector institutions.
- iii. Assess the influence of litigation support services on corruption control of Nigerian public sector institutions.

2. Literature Review

Conceptual Framework

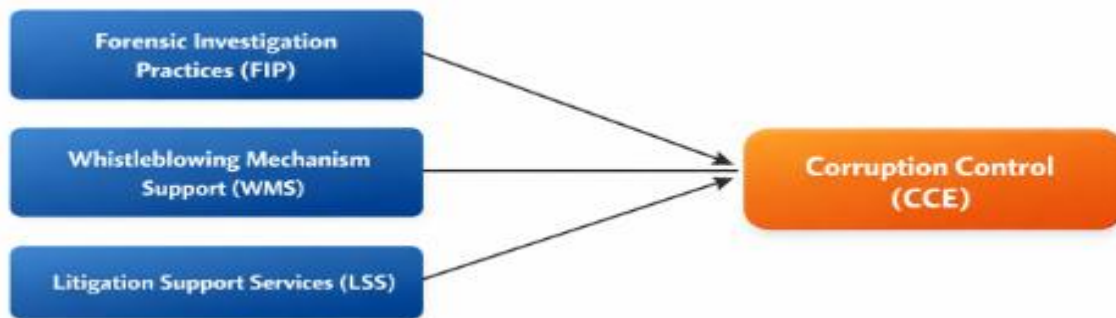


Figure 1: Conceptual Framework

Source: Generated by the Researchers, 2026

Empirical Review

Forensic Investigation Practices and Corruption Control

Alao et al. (2023) examined the effect of forensic accounting techniques on corruption in public sector institutions in South-West Nigeria, focusing on the period 2022–2023. The study relied on principles of governance and audit quality, suggesting that enhanced audit and forensic practices can mitigate misconduct. Using a quantitative survey design within a positivist paradigm, the authors targeted staff of anti-graft agencies and ministries as their population. A total of 254 respondents were selected, and data were collected via structured questionnaires. Findings indicated that forensic accounting techniques, including investigative procedures, data analysis tools, and audit quality, had a significant effect on reducing corruption, improving transparency, and enhancing accountability in the public sector. This study highlights the critical role of investigative accounting skills in strengthening institutional integrity and financial discipline.



Akpootu and Yusuf (2025) investigated the impact of forensic accounting litigation support and investigative practices on the detection of corruption in Nigerian public sector agencies, focusing on 2024–2025. The study drew on the Fraud Triangle Theory and Institutional Theory, emphasizing that reducing opportunities for fraud through formal investigative and litigation mechanisms enhances accountability. Employing a descriptive survey design within a quantitative positivist paradigm, the population comprised staff of anti-graft agencies across Nigeria. Using purposive sampling, 405 respondents were selected, with 386 valid questionnaires analyzed. The findings revealed that forensic accounting litigation and investigative practices had a significant positive relationship with the detection of corruption, demonstrating that improved investigative capacity directly contributes to uncovering embezzlement, bribery, and financial malpractices in public institutions.

Eyibrayila et al. (2023) explored the effect of forensic accounting practices on fraud detection in the Nigerian public sector, with a case study of Rivers State for the period 2022–2023. The study drew conceptual guidance from the Fraud Triangle Theory, which asserts that reducing opportunity through investigative accounting diminishes fraudulent activities. A quantitative survey design within a positivist paradigm was adopted, targeting accountants and senior staff in ministries, departments, and agencies (MDAs) as the study population. A stratified random sample of 357 respondents was employed, and primary data were collected through structured questionnaires. Results indicated that forensic accounting competencies, including proactive investigative procedures, significantly and negatively correlated with payroll and procurement fraud, highlighting the effectiveness of investigative accounting techniques in detecting and controlling financial crimes within public institutions.

Nelson et al. (2025) investigated the relationship between forensic accounting practices and fraud management in Nigerian public sector entities during 2024–2025. The study was underpinned by stakeholder theory and the fraud triangle theory, emphasizing the responsibility of public institutions to meet stakeholder expectations and reduce opportunities for fraud through investigative actions. A quantitative survey approach within a positivist paradigm was used, focusing on professionals in key public institutions, including anti-graft and oversight agencies such as the EFCC and ICPC. Purposive sampling was applied to select relevant professionals, and primary data were collected via structured questionnaires. The findings revealed a strong positive relationship between forensic accounting practices, particularly investigative accounting, and the effectiveness of fraud management, reinforcing the notion that forensic investigative skills are critical to improving accountability, reducing corruption, and enhancing financial discipline in public sector entities. Thus, this study hypothesis in null form that forensic investigation practices have no significant effect on corruption control of Nigerian public sector institutions.

Whistleblowing Mechanism Support and Corruption Control

Umar and Suleiman (2022) investigated the effect of whistleblowing policies on fraud detection and corruption control in Nigerian public sector organizations, focusing on data collected during 2020–2021. The study was grounded in deterrence theory, which posits that effective reporting mechanisms and sanctions reduce unethical behavior. Adopting a quantitative survey design within a positivist paradigm, the population comprised staff from selected ministries and agencies. A sample of 310 respondents was



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obtained using stratified random sampling, and primary data were collected through structured questionnaires. Findings revealed that well-supported whistleblowing mechanisms, particularly those assuring confidentiality and follow-up action, were significantly associated with improved detection and reporting of corrupt practices. The study concluded that institutional support for whistleblowers strengthens transparency and accountability, thereby enhancing corruption control in public institutions.

Eze and Okafor (2024) examined the influence of whistleblowing mechanism support on corruption management in Nigerian federal ministries for the period 2022–2023. Anchored in agency theory, the study argued that whistleblowing reduces information asymmetry between principals (citizens) and agents (public officials). Using a quantitative descriptive survey within a positivist paradigm, the population included auditors, internal control officers, and ethics unit staff. A total of 427 respondents were selected through purposive sampling due to their relevance to whistleblowing functions, and primary data were obtained via questionnaires. Results indicated that whistleblowing mechanism support had a positive and statistically significant impact on reducing incidences of corrupt behavior. This suggests that systematic and supported whistleblowing frameworks contribute to better corruption control outcomes.

Okonkwo et al. (2023) assessed how whistleblowing frameworks affect ethical compliance and corruption control in selected Nigerian public universities, focusing on the 2021–2022 academic years. The study drew on ethical climate theory, which asserts that ethical reporting structures influence organizational behavior. Employing a cross-sectional survey design within the positivist paradigm, the target population consisted of academic and administrative staff. Using simple random sampling, 365 valid responses were collected through structured questionnaires. The findings indicated that robust whistleblowing mechanisms significantly enhanced ethical compliance and reduced cases of misappropriation and procurement fraud. The authors concluded that institutionalizing supported whistleblowing systems helps curb corrupt practices in tertiary public institutions.

Adeyemi and Balogun (2025) explored the impact of whistleblowing mechanism support on corruption control in local government councils across three Nigerian states, with data collected in 2023–2024. Protection motivation theory, which suggests that perceived safety and institutional protection encourage reporting of wrongdoing, underpinned the study. Using a quantitative survey design within a positivist paradigm, the population involved internal audit and ethics officers in local government councils. A sample of 398 officers was selected through stratified sampling, and primary data were gathered via questionnaires. The results indicated a significant and positive relationship between comprehensive whistleblowing support and improved corruption control indicators, including reduced financial misappropriation and increased transparency. The authors recommended strengthening whistleblowing systems to reinforce accountability at the grassroots public sector level. Thus, this study hypothesis in null form that whistleblowing mechanism support has no significant impact on corruption control of Nigerian public sector institutions.

Litigation Support Services and Corruption Control

Dada and Jimoh (2024) investigated the impact of forensic accounting support for litigation on corruption control in Nigerian federal ministries and agencies between 2022



and 2023. Fraud Triangle Theory underpinned the study, emphasizing that enhanced litigation support reduces opportunities for fraud by strengthening investigative and prosecutorial processes. A quantitative survey design within a positivist paradigm was employed. The population comprised senior staff and investigators in anti-corruption agencies, and 372 respondents were purposively sampled. Primary data were collected via structured questionnaires. The study found that robust litigation support services significantly improved corruption detection and prosecution outcomes. The authors concluded that enhancing LSS strengthens accountability and deters public sector corruption.

Okoye and Gbegi (2022) examined the relationship between litigation support services and financial crime prosecution effectiveness in Nigerian public sector agencies from 2020 to 2021. The study drew on agency theory, asserting that reducing information asymmetry between principals (citizens) and agents (public officials) via forensic litigation improves enforcement and accountability. A quantitative descriptive survey design within a positivist paradigm was used. The population included investigators and legal officers from EFCC and ICPC, with a sample of 298 respondents selected through purposive sampling. Primary data collected via structured questionnaires revealed that forensic litigation support services, including expert testimony, evidentiary documentation, and pre-trial financial analysis, were positively and significantly associated with the success rate of prosecutions and deterrence of corrupt practices.

Owolabi et al. (2023) assessed the effect of litigation support services on corruption control in Nigerian public sector institutions, focusing on 2021–2022. The study employed fraud examination theory, highlighting the importance of expert evidence and structured litigation processes in deterring fraud. Using a quantitative survey design with a positivist approach, the population consisted of forensic accountants, auditors, and legal officers in ministries and parastatals. A sample of 415 respondents was obtained using stratified random sampling, and primary data were collected via questionnaires. Results indicated that litigation support services were significantly and positively related to effective prosecution of corruption cases and enhanced institutional accountability, demonstrating that LSS is a crucial component of comprehensive corruption control frameworks.

Enofe et al. (2021) explored the impact of forensic accounting litigation support on corruption control in selected Nigerian ministries and agencies for the period 2019–2020. The study was grounded in fraud triangle theory and stakeholder theory, positing that investigative evidence and litigation support improve accountability to stakeholders and reduce fraudulent activities. A quantitative cross-sectional survey design within a positivist paradigm was adopted. The population included forensic accountants, internal auditors, and legal officers in the public sector, with 350 respondents selected via purposive sampling. Primary data were obtained through structured questionnaires. Findings revealed that litigation support significantly reduced corruption incidence, improved prosecution outcomes, and strengthened internal accountability systems. Thus, this study hypothesis in null form that litigation support services have no significant effect on corruption control of Nigerian public sector institutions.



Theoretical Review

Agency Theory

Agency Theory was propounded by Jensen and Meckling in 1976. The theory explains the contractual relationship between principals (citizens and government stakeholders) and agents (public officials entrusted with managing public resources). It posits that conflicts of interest arise when agents pursue personal benefits at the expense of principals due to information asymmetry and weak monitoring mechanisms (Jensen & Meckling, 1976).

In the Nigerian public sector context, citizens (principals) entrust public officials (agents) with the management of public funds. However, weak institutional frameworks, poor transparency, and ineffective oversight mechanisms create opportunities for agents to engage in corrupt practices such as financial misappropriation, contract inflation, and fraudulent reporting (Olaoye & Afolabi, 2023; Yusuf et al., 2024). This divergence of interest leads to agency costs, which manifest in inefficiency, corruption, and misallocation of public resources.

Forensic accounting serves as a critical governance mechanism for mitigating these agency problems by strengthening monitoring and enforcement systems (Okoye & Gbegi, 2022). Specifically, Forensic Investigation Practices (FIP) reduce information asymmetry by uncovering hidden financial irregularities and providing verifiable evidence of misconduct. This enhances transparency and constrains opportunistic behavior (Owolabi et al., 2023). Whistleblowing Mechanism Support (WMS) promotes accountability by enabling insiders to report unethical practices. Effective whistleblowing systems reduce concealment and align the interests of agents with those of principals (Umar & Suleiman, 2022; Eze & Okafor, 2024). Litigation Support Services (LSS) strengthen enforcement by ensuring that identified corrupt practices are effectively prosecuted. The provision of expert evidence and financial analysis increases the likelihood of conviction and deters future misconduct (Dada & Jimoh, 2024). Thus, agency theory provides a strong foundation for this study by explaining how forensic accounting mechanisms function as monitoring and enforcement tools that reduce agency conflicts and enhance corruption control in public sector institutions.

Fraud Triangle Theory

The fraud triangle theory was developed by Donald R. Cressey in 1953. The theory posits that fraud occurs when three elements coexist: pressure, opportunity, and rationalization (Cressey, 1953). Pressure refers to financial or personal incentives that motivate individuals to commit fraud. Opportunity arises from weak internal controls and poor oversight systems. Rationalization occurs when individuals justify unethical behavior as acceptable.

In Nigerian public sector institutions, these elements are often prevalent due to systemic weaknesses in governance structures. Public officials may experience financial or political pressure, operate within weak control environments, and rationalize corrupt behavior due to its perceived normalization (Transparency International, 2024; World Bank, 2023).

Forensic accounting mechanisms directly address the components of the fraud triangle: Forensic Investigation Practices (FIP) reduce opportunity by strengthening detection systems through tools such as data analytics, transaction tracing, and digital



forensics (Okoye & Gbegi, 2022). Whistleblowing Mechanism Support (WMS) reduces both opportunity and rationalization. The presence of secure and anonymous reporting channels increases the perceived likelihood of detection and discourages justification of corrupt acts (Umar & Suleiman, 2022).

Litigation Support Services (LSS) reduce rationalization and opportunity by ensuring that fraudulent acts result in legal consequences. Effective prosecution and conviction serve as deterrents and reinforce ethical behavior (Dada & Jimoh, 2024). Therefore, the fraud triangle theory provides a behavioral explanation for corruption and highlights how forensic accounting mechanisms disrupt the conditions that enable fraud to occur.

3. Research Methodology

This study adopts a quantitative research method with a descriptive survey design within the positivist paradigm to investigate the impact of forensic accounting on corruption control in Nigerian public sector institutions. The population of the study comprises staff of key ministries, departments, and agencies (MDAs) and anti-corruption agencies, such as the Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission. The total population of the study is estimated at 1,200 relevant personnel, including accountants, internal auditors, compliance officers, and investigators. A sample size of 300 respondents is determined using the Yamane (1967) formula at a 5% level of significance.

A stratified sampling method is adopted to ensure representation of institutions, and simple random sampling is used for the respondents in each stratum. Data is collected using a structured questionnaire based on a five-point Likert scale, from “Strongly Agree” (5) to “Strongly Disagree” (1), where respondents are asked to rate forensic investigation practices, support for whistleblowing mechanisms, litigation support services, and corruption control. The instrument has been content validated by experts and its reliability tested using Cronbach’s alpha with a cutoff value of 0.70.

Descriptive statistics (mean and standard deviation) and inferential techniques are used for data analysis, specifically Structural Equation Modeling (SmartPLS). Therefore, the model is specified as: $CCE = \beta_0 + \beta_1 FIP + \beta_2 WMS + \beta_3 LSS + \epsilon$.

4. Results and Discussion

Internal Consistency Reliability

Table 1

Cronbach’s Alpha, Composite Reliability

Construct	Cronbach’s Alpha	CR (rho_a)	CR (rho_c)
CCE	0.977	0.978	0.985
FIP	0.953	0.960	0.977
LSS	0.940	0.949	0.971
WMS	0.866	0.869	0.937

Source: SmartPLS 4 Output, 2026



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All constructs recorded Cronbach's alpha and composite reliability values above the threshold of 0.70, indicating strong internal consistency (Hair et al., 2019). Corruption control effectiveness and forensic investigation practices exhibited exceptionally high reliability values, suggesting that the measurement items consistently reflect their underlying constructs. Whistleblowing mechanism support, although comparatively lower, still exceeded the acceptable threshold, confirming reliability.

Convergent Validity

Table 2

Average Variance Extracted (AVE)

Construct	AVE
CCE	0.956
FIP	0.955
LSS	0.943
WMS	0.882

Source: Smart PLS 4 Output, 2026

All AVE values exceed the minimum acceptable threshold of 0.50 (Larcker, 1981), indicating that each construct explains more than 50% of the variance in its indicators. This confirms the strong convergent validity of the measurement model.

Table 3

Discriminant Validity (Fornell-Larcker Criterion)

Construct	CCE	FIP	LSS	WMS
CCE	0.978			
FIP	0.953	0.977		
LSS	0.932	0.935	0.971	
WMS	0.901	0.907	0.881	0.939

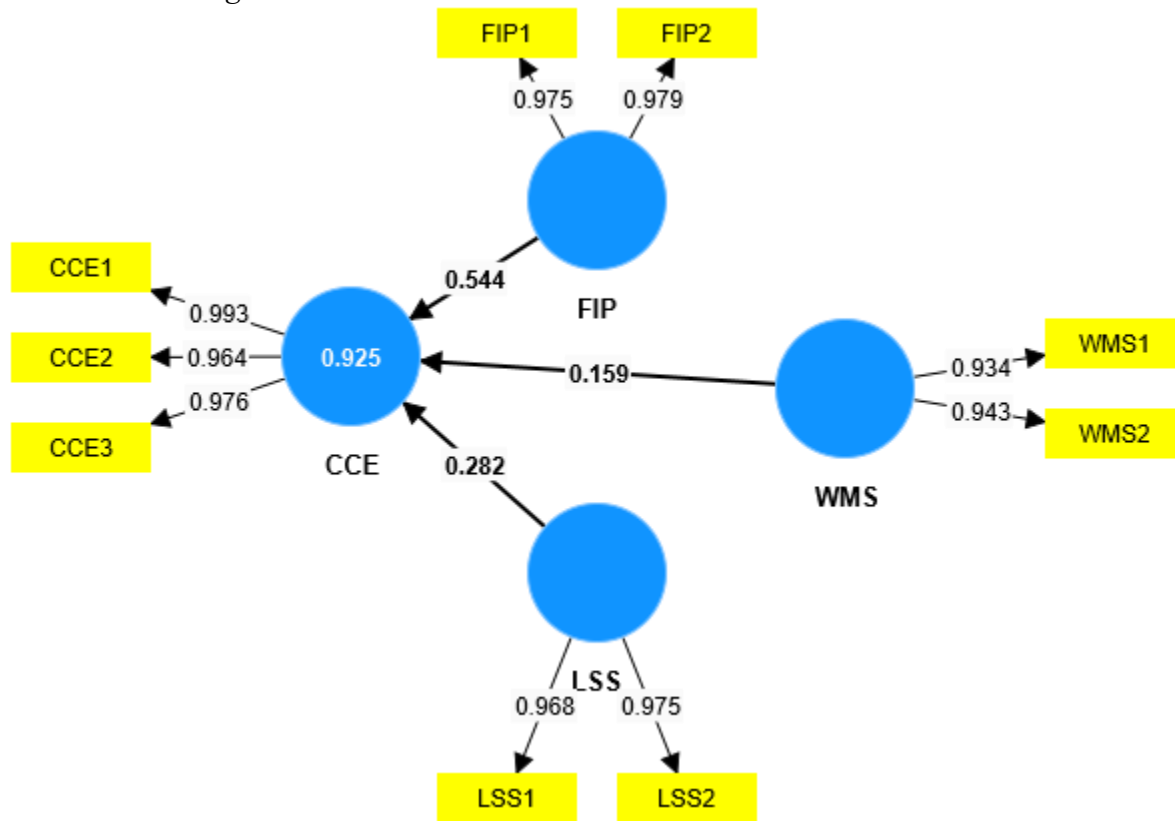
Source: Smart PLS 4 Output, 2026

The Fornell-Larcker criterion confirms discriminant validity, as the square root of AVE for each construct is higher than its correlations with other constructs (Larcker, 1981). However, the high correlations, particularly between CCE and FIP, suggest strong conceptual relationships among variables, which is theoretically acceptable in forensic accounting studies.

Indicator Loadings

Figure 1

Indicator Loadings



Source: SmartPLS 4 Output, 2026

According to Chin (1998), outer loadings above 0.70 suggest that indicators share more variance with their construct than with error variance. Hair et al. (2019) also propose that loadings exceeding 0.708 indicate that the construct explains over 50% of the indicator variance.

Structural Model Assessment

The structural model evaluates the hypothesized relationships between forensic accounting dimensions and corruption control.

Table 4

Coefficient of Determination (R^2)

Construct	R^2	Adjusted R^2
CCE	0.925	0.924

Source: SmartPLS 4 Output, 2026

The R^2 value of 0.925 indicates that 92.5% of the variance in corruption control is explained by forensic investigation practices, whistleblowing mechanism support, and litigation support services.

Table 5

Path Coefficients and Hypotheses Testing

Hypothesis	β -value	p-value
H ₀₁	0.544	0.000
H ₀₂	0.159	0.002
H ₀₃	0.282	0.000

Source: SmartPLS 4 Output, 2026

The empirical results indicate that forensic investigation practice has a positive and statistically significant effect on corruption control in public sector institutions in Nigeria ($\beta = 0.544$, $p < 0.05$). Hence, the null hypothesis is rejected with the implication that the adoption of improved forensic investigatory techniques significantly leads to the detection and prevention of corruption. The results are consistent with the a priori hypothesis that the adoption of forensic auditing, digital forensics, and data analytics tools would improve accountability and transparency.

The large effect size and significant coefficient indicate the importance of investigatory mechanisms in the anti-corruption effort. This finding supports the agency theory as it helps to reduce the information asymmetry between public officials and citizens and fraud triangle theory as it reduces the opportunity for fraudulent behaviour. This finding is in line with the findings of Okoye and Gbegi (2022) and Owolabi et al. (2023) who found that forensic investigation has significantly improved fraud detection.

The finding, however, is inconsistent with the opinions of Adebisi et al. (2023) and Derashi and Zhang (2003) that investigative practices alone may not be adequate in weak institutional environments. In all, the finding established forensic investigation practices as the most critical driver of corruption control in the context of the study. The findings reveal that the existence of a whistleblowing mechanism has a positive and statistically significant effect on corruption control ($\beta = 0.159$, $p = 0.002$); thus, the null hypothesis is rejected. However, the coefficient is relatively small, although significant, implying that whistleblowing has a weaker influence compared to other dimensions of forensic accounting.

This finding supports the a priori expectation that whistleblowing systems help to improve transparency through reporting of unethical practices; however, they may not be enough alone to improve corruption control without institutional support. This finding supports the fraud triangle theory in reducing rationalization and increasing the perceived risk of detection. This finding agrees with the empirical finding of Umar and Suleiman (2022) and Eze and Okafor (2024) that whistleblowing enhances fraud detection and accountability. But this finding disagrees with the findings of Okonkwo et al. (2023) and Gunarshi and Ismawati (2018), who expressed the view that whistleblowing mechanisms are not always effective because of fear of retribution and lack of institutional support. Hence, the study concludes that whistleblowing is a supportive mechanism that improves corruption control when adopted alongside effective investigative and enforcement mechanisms.

The result shows that litigation support services have a significant and positive effect on controlling corruption ($\beta = 0.282$, $p < 0.05$). Hence, the null hypothesis is rejected.



This finding confirms the a priori expectation that forensic litigation improves the prosecution of corruption cases and strengthens accountability mechanisms. The moderate effect size suggests that litigation support is a significant predictor of turning detected fraud into enforceable legal outcomes. The finding is strongly supportive of agency theory, as it ensures that public officials are held accountable for their actions, and it is supportive of fraud triangle theory, as it increases the chances of punishment, which reduces rationalization and opportunity for wrongdoing.

The study's finding is consistent with the studies of Dada and Jimoh (2024) and Enofe et al. (2021), who found that litigation support promotes prosecution success and reduces the incidence of corruption. However, the study's finding is inconsistent with the findings of Onwughai et al. (2025). The study in general found litigation support services to be important in improving enforcement and ensuring that efforts to control corruption are effective. Aladejina and Olugbenga (2022) observed that inefficiencies in legal systems and judicial delays limit effective litigation.

Table 6

Effect Size (f^2)

Relationship	f^2
FIP → CCE	0.373
LSS → CCE	0.126
WMS → CCE	0.057

Source: SmartPLS 4 Output, 2026

Forensic investigation practices exert a large effect on corruption control, while litigation support services have a moderate effect, and whistleblowing mechanism support has a small effect. This indicates that investigative mechanisms are the most influential forensic accounting tool in combating corruption.

Table 7

Predictive Relevance (Q^2)

Construct	Q^2
CCE	0.878

Source: SmartPLS 4 Output, 2026

According to Geisser (1974) and Stone (1974), Q^2 values greater than zero indicate predictive relevance, while higher values suggest stronger predictive accuracy. The Q^2 value of 0.878 indicates strong predictive relevance of the model. This confirms that the independent variables have substantial capability in predicting corruption control in out-of-sample observations.

5. Conclusion and Recommendations

This study provides strong empirical evidence that forensic accounting mechanisms are a major institutional system in the fight against corruption in Nigerian public sector institutions. The findings show that forensic investigation practices are the most effective among the forensic accounting mechanisms in the fight against corruption, thereby



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emphasizing the importance of a proactive detection system to prevent financial malfeasance.

Litigation support services, on the other hand, enhance accountability by converting irregularities into legally binding results, whereas whistleblowing mechanisms, albeit significant, serve a supportive role constrained by institutional limitations. The model's high explanatory power suggests that the efficacy of forensic accounting structures is a key determinant of corruption control. Accordingly, the study advances agency theory by demonstrating how forensic mechanisms can mitigate information asymmetry in weak governance environments and extends fraud triangle theory by empirically illustrating how formalized investigative and enforcement systems can help deconstruct the opportunity and rationalization conditions.

The Nigerian context presented herein shows that corruption is still rampant, not because of the lack of regulation, but rather due to poor integration of investigative, reporting, and enforcement mechanisms. The study recommends a strategic and prioritized strengthening of forensic accounting frameworks in Nigerian public sector institutions.

First, given the dominant influence of forensic investigation, its capacity should be significantly enhanced by establishing specialized forensic units in ministries, departments, and agencies (MDAs), underpinned by sophisticated data analytics tools and continuous professional training. Anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) should also embed forensic accounting in their regular investigative procedures to boost detection efficiency.

Second, whistleblowing mechanisms must be institutionalized through enforceable legal protections, guaranteed anonymity, and structured response systems in order to boost public trust and the frequency of reporting.

Third, litigation support services need to be strengthened through collaboration between forensic accountants, investigators, and prosecutors so that financial evidence is effectively translated into successful prosecutions. In addition, judicial reforms to reduce delays in corruption cases, including the establishment of specialized financial crime courts, are needed to improve enforcement outcomes.

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