**FORENSIC ACCOUNTING PRACTICE AND ENVIRONMENTAL FRAUD RISK IN THE SELECTED STATE MINISTRIES DEPARTMENT AND AGENCIES (MDAs) IN NIGERIA**

**Abstract**

*This study examines the effect of forensic accounting practice and environmental fraud risk in Ondo State MDAs in combating environmental fraud and enhancing quality corporate financial reporting. The study employed a systematic survey of 130 purposively selected from professional accountants in the state MDAs in Ondo State, Nigeria, this study revealed compelling findings. Through regression analysis, findings confirm that fraud detection has a significant, positive, and strong influence on environmental fraud (β = 0.784, p < 0.000), validating its role in promoting transparency and credibility. However, fraud prevention policies have a weak and insignificant influence (β = 0.019, p = 0.891), indicating the need to modify the strategic direction. The study promotes the proactive use of forensic accounting methods during audits and a re-evaluation of current prevention measures to effectively tackle environmental fraud and improve reporting standards. The study offers a critical perspective on how forensic accounting can be used to rebuild corporate integrity and restore the public's confidence.*

Keywords: Forensic accounting, environmental fraud, corporate financial reporting

**1.0 INTRODUCTION**

Universally, environmental deceit in financial reporting continues to be one of the most vital elements of ensuring decisions of a financial nature are made with information, transparency, and accountability within global business (Ewa, 2020). Yet, the legitimacy of financial reports has been on the rise, as a result of corporate debacle, financial statement manipulation and the incidence of environmental fraud (Apalowowa et al., 2025). Misrepresentation of the environment by companies would lead to loss of stakeholder trust and also present an impediment to the effort towards sustainable development. Financial reporting quality by companies has been a thorny issue in the context of Nigeria, due to the weak regulatory supervision, poor adherence to accounting standards and professional ethics (Owolabi, 2020). The increasing threat that environmental fraud poses to business operations requires the establishment of searching for new means to detect and prevent such fraud these challenges have caused a loss of trust and confidence in finance numbers reported in financial statements (Apalowowa et al., 2023). Special investigating techniques under forensic accounting can be one for environmental fraud investigation. Its use may be vital in corporate financial claims authenticity and validity (Oladejo & Jack, 2020).

Despite heightened sensitivity towards ecological accountability, corporations persist with environmental impunity like underdeclaring pollution, deceptive labeling of environmental hazards, and hiding environmental penalties from account statements. Conventional auditing techniques are shallow and devoid of the adequate tools to detect such clever and concealed fraudulent transactions (Apalowowa, 2025; Ogaini et al., 2024; Okiridu & Ogbosei, 2024). Other than this, environmental fraud has negative impacts on investor's trust, misleads the financial decision-making and results in the legal risks and reputation risks, as environmental compliance audit and financial audit are not integrated and it is not possible to detect and prevent the environmental fraud. That's so much that forensic accounting becomes increasingly relevant in this area as environmental issues have become increasingly material to regulators and shareholders. In a bid to meet this threat, a forensic accounting model specifically based on corporate financial reporting and on environmental fraud must be established and introduced.

Develop skills and raise consciousness among forensic accountants, such that forensic accountants can be trained to be responsive and sensitive to environment frauds such as through environmental legislation, emission reporting, and green disclosures). The aim of the research is to ascertain the application of forensic accounting to fraud in environmental fraud, and explore its implications on corporate financial reporting quality audit opinion in Nigeria. The specific objectives are to: quantify the extent to which forensic accounting techniques to detect environmental fraud in public sector organizations in Nigeria; and examine the effect of forensic accounting on fraud prevention on quality of corporate financial reporting.

**1.2 Research Questions**

i. To what extent do forensic accounting techniques detect environmental fraud in Nigeria’s public sector?

ii. How does forensic accounting influence transparency in Nigerian public sector organizations?

**1.3 Research Hypotheses**

**H01:** Forensic accounting techniques do not significantly detect environmental fraud in Nigerian public sector establishments.

**H02:** Forensic accounting does not significantly influence fraud prevention on environmental fraud in Nigerian public sector establishments

**1.4 Significance of the Study**

This study is significant for multiple stakeholders such as organisations to understand the relevance of forensics accounting in internal control for financial transparency. The findings would help users of financial reports to restore trust and confidence in financial reports by repelling the threat of fraud and misrepresentation; as well as to the government and regulators to give policy backing to forensic accounting to engender the decline in environmentally and physically despoilment in the corporate dichotomy.

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**2.0 Literature Review**

* 1. **Theoretical Review**
     1. **Policeman Theory**

The Policeman Theory is predicated on concepts formulated by early accounting theorists who founded the accounting profession in the mid-20th century, although none explicitly articulated that auditors' primary role is to detect fraudulent activities akin to a police officer's function in apprehending criminals (Igbekoyi et al., 2024). The Policeman Theory asserts that auditors are uncorrupted guardians whose main role is to identify and avert dishonesty in accounting statements, hence fostering dependable and truthful information in corporate financial reports (Apalowowa et al., 2025). The premise is that auditors possess the requisite independence and resources to identify (concealed or collusive) fraud, and that the prevention and identification of fraud constitute the principal objective of the audit process, alongside the verification of the fair presentation of financial statements (Ramoni, 2025). A critique of the theory posits that the policeman theory undermines the fundamental objectives of an audit, which encompass evaluating the efficacy of internal controls, assessing the accuracy of financial statements, and enhancing stakeholder confidence. This results in an expectation gap between public perceptions of auditors' roles and their actual responsibilities (Jonsson & Persson, 2025). The policeman theory may once again be pertinent in the context of forensic accounting. Forensic accountants function in a role akin to that of detectives or law enforcement officers (Mvunabandi, 2022). Forensic accounting is essential in cases of environmental fraud, including the underreporting of emissions, concealing potential environmental liabilities, or inflating cleanup costs (Bhattacharya, 2025). This research posits that although traditional auditors do not exemplify the role of a policeman perfectly, forensic accountants, as third-party fraud specialists conducting investigations into environmental fraud, partially fulfil the roles proposed by the theory.

**2.2 Conceptual Review**

**2.2.1 Forensic Accounting**

Ibrahim and Ademu (2024) according to forensic accounting is the combination off accounting, auditing and investigative skill and thus the process to discover financial information for legal purpose. Forensic accounting helps to uncover financial irregularities and assists litigation, fraud investigation, and dispute resolution. Apalowowa et al. (2023) assert that forensic accountants use various practices such as examination of financial documents to expose financial crime like fraud, embezzlement and financial malpractices. Forensic accounting suggests that the members of this specialism serve as expert witnesses when the need arises in legal disputes, settlement of marriage contracts and Computational fluid dynamics. Forensic accounting encompasses maintaining knowledge of intricate financial systems and auditing and law capabilities to encourage ethical business by enabling businesses to prevent and detect financial fraud (Krishnaveni & Rajasekaran, 2019; Ramoni, 2025).

**2.2.2 Environmental Fraud**

Ramos et al. (2025) postulate that environmental fraud involves the deliberate misrepresentation or concealment of information related to environmental compliance, often to avoid regulatory costs or gain competitive advantage. Environmental fraud undermines regulatory frameworks and poses significant risks to public health, safety, and the natural ecosystem by falsifying emission reports, dumping toxic waste illegally, or misrepresenting sustainability practices (Oladejo & Jack, 2020). Environmental fraud acts not only violate environmental laws but also mislead investors and the public, detecting and preventing environmental fraud is critical for corporate accountability and environmental protection using regulatory bodies and whistleblower protections as an essential tool in combating this issue (Sandha & Kurniawati, 2023).

**2.2.3 Fraud Detection**

Apalowowa et al. (2023) assert that fraud detection and prevention mean systematic processes, strategies, and technologies employed to identify, mitigate, and deter fraudulent activities within an organization using of data analysis, internal controls, monitoring tools, and policies to uncover anomalies or suspicious behavior that may indicate fraud. Fraud detection and prevention is a critical component of organizational governance and risk management, aimed at safeguarding assets, maintaining stakeholder trust, and ensuring regulatory compliance by proactively identifying and addressing fraudulent behavior before it results in significant financial or reputational damage (Shehu, 2025; Bhattacharya, 2025). Fraud poses a serious threat to organizations, with consequences that range from financial loss to reputational damage and legal repercussions as fraud schemes become more sophisticated, the need for advanced fraud detection and prevention mechanisms grows increasingly urgent (Apalowowa et al., 2025).

**2.2.4 Fraud Prevention**

Detection involves the identification of red flags and irregularities through methods such as forensic accounting, data mining, machine learning algorithms, and whistleblower systems (Apalowowa et al., 2025). Chizoba and Onuora (2025) opined that effective fraud detection and prevention require a proactive and integrated approach that combines human oversight, technological tools with a strong ethical foundation. Fraud prevention refers to the strategies, tools, and processes used to detect, deter, and respond to fraudulent activities that spans multiple sectors finance, e-commerce, cybersecurity, insurance, healthcare, and more (Okiridu & Ogbosei., 2024).

**2.2.5 Transparency**

Ramos et al. (2025), the notion of accuracy in relation to financial and organisational representation entails correctness, absence of inaccuracy, and adherence to factual information. Truthfulness and accuracy are essential for accounting, credibility, quality decision-making, and organisational integrity; accuracy signifies that the figures and disclosures are authentic and accurately reflect the company's financial state (Stephen et al, 2025). Accuracy is guaranteed via internal controls, audits, and reliable accounting systems. Transparency is characterised by the extent of openness, clarity, and accessibility to an organization’s procedures, policies, and financial and operational data (Jonsson & Persson, 2025). Transparency is essential for accountability and ethical governance, encompassing the dissemination of financial information, risks, and actions to stakeholders (Salami et al., 2025). Transparency is the prompt and honest dissemination of both positive and negative information. Regulators often possess minimal information to conceal from the public and investors to provide protections against violations of public and investor interests (Sandha & Kurniawati, 2023).

**2.3 Empirical Review**

Okonta and Nnamdi (2025) investigate the utilisation of Artificial Intelligence (AI) in fraud investigations for detecting fraud in Nigerian businesses. As conventional approaches prove inadequate in the face of more complex fraudulent activities threatening economic viability, the study explores how AI technology might enhance investigative tactics. This study utilises a documentary method to investigate the application of data analytics, machine learning algorithms, and predictive modelling in improving the speed, accuracy, and efficiency of fraud detection. Despite the constraints in execution within the Nigerian context, data indicates that AI-driven forensic methodologies improve the effectiveness of fraud detection and prevention through active monitoring.   
Stephen et al. (2025) investigated the extent to which Nigeria's public sector implements forensic auditing practices. The study utilised a descriptive survey methodology to delineate the nature and conditions as planned for observation. The study comprised 2,306 individuals. The participants were specialists in general auditing, financial accounting, and forensic auditing. Intentional and direct random sampling methods were utilised to obtain a sample of 341. The data employed for the research was primary. The data collection instrument employed was a self-administered questionnaire consisting of both open-ended and closed-ended items. Experts established the face and content validity of the instruments. Their findings revealed a significant shortfall in the application of forensic auditing for fraud prevention and detection within the public sector, since forensic auditing has been inadequate in the majority of Nigerian government entities.

Apalowowa (2025) investigated the relationship between white-collar crime and whistleblower enquiries. The study utilises a survey method, gathering data directly from respondents; the sample examined consists of 83 forensic auditors from southwestern Nigeria. The Census Sampling Technique was utilised for the selection of the complete population to be studied. His findings suggest that while the efficacy of forensic audits correlates positively with whistleblowing, internal controls, and corporate governance, none of the factors yielded statistically significant effects at conventional thresholds (p > 0.05). The z-statistics values of 1.2521 for corporate governance, 1.1783 for internal controls, and 1.1647 for whistle-blowing indicate that the observed relationships are attributable to random variation rather than genuine causal connections.   
Apalowowa et al. (2025) examined the preventative role of the forensic auditor following the implementation of forensic auditing. The study utilised purposive sampling methods through a survey instrument grounded in a questionnaire. The study population comprised 210 employees from the Audit Departments of three state government-owned universities in Ondo State (Source: Attendance Register, 2025). The study encompasses 120 senior personnel possessing ICAN and ANAN certifications. Their findings demonstrate that responsive planning approaches are statistically unimportant, whereas robust internal control and managerial supervision are statistically significant, with p-values of 0.0000 and 0.00105, respectively.   
Vutumu et al. (2025) examine the synergistic roles of forensic accounting and internal controls in preventing fraud within the Nigerian public sector. The study aims to evaluate the relationship between the Fraud Pentagon Model and the COSO framework in the prevention of fraud risk. A quantitative technique was employed, and primary data were collected from 385 professionals in finance, accounting, auditing, and forensics across federal ministries and organisations. A Likert-scale questionnaire was utilised to assess the efficacy of internal controls, forensic accounting techniques, and the prevalence of fraud risk indicators. A descriptive statistical analysis was performed using SPSS software to identify trends and correlations within the data. The analysis confirmed the presence of all five elements of the Pentagon fraud model: pressure (mean 3.50), opportunity (3.31), motivation (3.47), capability (3.34), and personal ethics (3.47), indicating a significant probability of fraud. The control components exhibited moderate strength, with control measures (mean = 3.50) and monitoring (3.49) being the most robust, followed by risk assessment (3.27) and communication practices (3.36) as comparatively weaker. The forensic accounting techniques substantially aided in fraud prevention by enhancing reliance on control systems (3.42), increasing the frequency of digital fraud reviews (3.39), and adherence to ethical philosophy (3.39).   
Shehu (2025) examined the influence of internal control systems on the reduction of fraud in selected SMEs in Nigeria. The aim was to examine the influence of control and monitoring mechanisms on fraud prevention inside selected Nigerian SMEs. A descriptive survey methodology was employed. A sample of 196 respondents was calculated using the Cochran Formula for sample size determination. A systematic questionnaire was employed to collect primary data for the research. The acquired data were initially presented in frequency distribution, and the hypotheses were evaluated using multiple regression analysis. Control measures significantly and positively impact fraud prevention in the selected SMEs in Nigeria (β = 0.418, p = 0.000); monitoring functions also significantly and positively influence fraud prevention in the selected SMEs in Nigeria (β = 0.574, p = 0.000).

Odufisan et al. (2025) utilised the potential of Artificial Intelligence (AI) and Machine Learning (ML) to enhance fraud detection and prevention in Nigeria. We examine many AI methodologies, including supervised learning, unsupervised learning, and deep learning. We discuss its applications in anomaly detection, behavioural analysis, risk assessment, and network analysis. Organisations can combat emerging fraud techniques by leveraging AI's capacity for continuous learning. The essay highlights the benefits of employing AI for fraud detection, including improved efficiency, increased accuracy, and proactive risk management.

Oladejo (2020) conducted study on the issues faced by forensic accountants in fraud detection and prevention within a blockchain technology framework. The employed analytical instrument is a qualitative study based on a library research methodology. The research indicated that technology would influence the core functions of accountants; however, the overall effect on the profession of forensic auditors and accountants remains ambiguous. Although extensive literature exists on forensic accounting and financial fraud, there is a paucity of studies focussing on environmental fraud in company disclosures. There is a necessity for localised study that examines the implementation of forensic accounting within the MDAs of Ondo State. Ewa et al. (2020) investigated the efficacy of forensic accounting methods in preventing and detecting fraudulent activity within Nigerian commercial banks. Employed descriptive statistics through the Ordinary Least Squares (OLS) model; the results indicated that forensic accounting techniques insignificantly and not improved fraud detection and prevention within the banking industry.

**3.0 METHODOLOGY**

The study utilised a survey design to gather data from professional accountants. The data were gathered from primary sources through structured surveys to obtain information from respondents. The research population comprised 130 personnel employed in the State Ministries Department and Agencies, specifically the Ondo State Ministry of Finance, Budget, and Economic Planning. The study sample comprises 80 accountants selected by a Purposive Sampling Technique, focussing on individuals who are professionally certified and possess experience in forensic accounting or financial reporting. The questionnaire included a scale of SA = Strongly Agree (4), A = Agree (3), D = Disagree (2), and SD = Strongly Disagree (1). The variables employed were classified as independent and dependent variables. Measurement of the independent variable, forensic accounting techniques, is reflected in fraud detection and prevention within environmental fraud investigations; conversely, the dependent variable, environmental fraud, is assessed through accuracy and transparency.

**4.0 DATA ANALYSIS AND DISCUSSION OF FINDINGS**

Data collected were analyzed using descriptive statistics and inferential statistics to test hypotheses.

**4.1 Descriptive Statistics**

The summary statistics table displays the means and standard deviations for three variables: corporate financial reporting quality, fraud prevention, and fraud detection, based on 26 usable examples. The means for the three variables are quite comparable, ranging from 3.08 to 3.14, suggesting that participants' assessments for these items were marginally over the midpoint of the utilised scale. The standard deviations are equally comparable, ranging from 0.40 to 0.45, indicating a moderate degree of variability in answers. The skewness measurements approximate 0, indicating that the data for each variable are reasonably regularly distributed. Kurtosis values near 0 indicate that the distributions are predominantly normal and unimodal, without excess kurtosis or pronounced peaks. Participants exhibit a consensus in their scores about the quality of financial reporting, fraud prevention, and fraud detection, with no significant outliers or distorted assessments.

**Table 1:** **Descriptive Statistics**

|  |  |  |  |
| --- | --- | --- | --- |
|  | ENVI\_FRA | FRD\_PREV | FRD\_DETEC |
| Mean | 3.1319 | 3.0824 | 3.1429 |
| Std. Error of Mean | .07882 | .08393 | .08753 |
| Median | 3.1429 | 3.0000 | 3.0714 |
| Std. Deviation | .40188 | .42795 | .44630 |
| Skewness | .248 | .522 | .043 |
| Std. Error of Skewness | .456 | .456 | .456 |
| Kurtosis | .241 | -.133 | .380 |
| Std. Error of Kurtosis | .887 | .887 | .887 |
| Minimum | 2.43 | 2.43 | 2.14 |
| Maximum | 4.00 | 4.00 | 4.00 |

**Source: Researchers Computation (2025)**

**4.2 Inferential statistics**

**4.2.1 Model Summary**

The findings in Table 2 show that the regression model explains approximately 81.2% of the variance in the dependent variable (R Square = 0.739), indicating a strong model fit. The Adjusted R Square value of 0.694 confirms that the model remains robust even after accounting for the number of predictors. The Durbin-Watson statistic of 2.165 suggests that there is no significant autocorrelation in the residuals, which supports the reliability of the regression results.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Table 2:** **Model Summary** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|  | .814a | .739 | .694 | .1712 | 2.165 |
| a. Predictors: (Constant), FRD\_DETEC, FRD\_PREV | | | | | |
| b. Dependent Variable: ENVI\_FRA | | | | | |

**Source: Researchers Computation (2025)**

**4.2.2 ANOVA**

The ANOVA table shows that the regression model is statistically significant, as indicated by a high F-value (50.640) and a p-value of .000, which is less than 0.05. This means that the independent variables in the model explain a significant portion of the variance in the dependent variable.

**Table 3: ANOVA**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | | | | Sum of Squares | | df | | Mean Square | | | F | | | P-Value | | | |
|  | | Regression | | | 3.280 | | 7 | | 1.640 | | | 50.640 | | | .000 | | | |
| Residual | | | .758 | | 69 | | .033 | | |  | | |  | | | |
| Total | | | 4.038 | | 76 | |  | | |  | | |  | | | |
| a. Dependent Variable: ENVI\_FRA | | | | | | | | | | | | | | | | | | |
| b. Predictors: (Constant), FRD\_DETEC, FRD\_PREV  **Source: Researchers Computation (2025)**  **4.2.3 Coefficients**  The findings presented in Table 4 summarize the results of a multiple linear regression analysis examining the impact of fraud prevention (FRD\_PREV) and fraud detection (FRD\_DETEC) on 455). The results indicate that fraud detection (FRD\_DETEC) has a strong, positive, and statistically significant effect on financial reporting quality (β = 0.784, p < 0.000). This implies that better fraud detection measures significantly enhance the quality of financial reporting. In contrast, fraud prevention (FRD\_PREV) shows a very weak and non-significant effect on financial reporting quality (β = 0.019, p = 0.891), indicating that, in this model, preventive measures do not have a meaningful impact. Collinearity statistics (VIF = 2.206) indicate no multicollinearity concerns. The model emphasizes the importance of effective fraud detection over prevention in improving the reliability of corporate financial reports. | | | | | | | | | | | | | | | | | | |
| **Table 4:** **Coefficients** | | | | | | | | | | | | | | | | | |
| Model | | | Unstandardized Coefficients | | | Standardized Coefficients | t | P-Value | | Correlations | | | | Collinearity Statistics | | |
| B | Std. Error | | Beta | Zero-order | Partial | | Part | Tolerance | | VIF |
|  | (Constant) | | .567 | .280 | |  | 2.026 | .055 | |  |  | |  |  | |  |
| FRD\_PREV | | .017 | .126 | | .019 | .138 | .891 | | .675 | .029 | | .012 | .453 | | 2.206 |
| FRD\_DETEC | | .799 | .121 | | .887 | 6.613 | .000 | | .814 | .810 | | .597 | .453 | | 2.206 |
| a. Dependent Variable: ENVI\_FRA | | | | | | | | | | | | | | | | | |

**Source: Researchers Computation (2025)**

**4.3 Discussion of Findings**

The regression study regarding the influence of forensic accounting on environmental fraud investigations and the integrity of MDAs is substantial, evidenced by an F-value of 50.640 and a significance level of p < .000, which is below .05. The model's independent factors significantly explain the variation in the dependent variable, specifically the quality of corporate financial reporting. The findings of the multiple linear regression study regarding the impact of fraud prevention and detection on the quality of corporate financial reporting. The data indicate a positive correlation and substantial association between fraud detection and the quality of financial reporting (β = 0.784, p < 0.000). This indicates that financial reporting is significantly influenced by enhanced fraud detection measures. The insignificant and negligible coefficient associated with fraud prevention indicates a virtually nonexistent impact on financial reporting quality in this model, with β= .019 and p= .891, implying that prevention is not pertinent in this context. This aligns with the findings of Stephen et al. (2025) investigated the extent to which Nigeria's public sector implements forensic auditing practices, their findings revealed a significant shortfall in the application of forensic auditing for fraud prevention and detection within the public sector, since forensic auditing has been inadequate in the majority of Nigerian government entities. Also, findings of this study supported the findings in the study of Apalowowa et al. (2025) which examined the preventative role of the forensic auditor in Ondo State, Nigeria, their findings demonstrate that responsive planning approaches are statistically unimportant, whereas robust internal control and managerial supervision are statistically significant, with p-values of 0.0000 and 0.00105, respectively. This study negates the finding in the study of

Oladejo (2020) which conducted study on the issues faced by forensic accountants in fraud detection and prevention within a blockchain technology framework, his descriptive statistics findings through the Ordinary Least Squares (OLS) model indicated that forensic accounting techniques insignificantly and not improved fraud detection and prevention within the banking industry. Hence, there is necessity to shift the emphasis of preemptive systems towards a more investigative methodology enhances the efficacy of anti-fraud measures. Additionally, effective fraud detection promotes corporate transparency, thereby bolstering investor confidence and stakeholder trust, both of which are crucial for long-term sustainability and market reputation.

**Conclusion and Recommendations**

The current study's findings allow the researcher to conclude that fraud detection significantly enhances environmental fraud risk, as effective fraud detection mechanisms bolster the credibility and transparency of financial reports. Conversely, fraud deterrence demonstrates a weak and insignificant correlation with reporting quality, suggesting that existing preventive measures are either ineffective or poorly implemented in improving corporate financial reporting. The study advised that current preventative measures have demonstrated minimal effectiveness; corporations should overhaul their prevention strategies to adopt a more proactive and pragmatic approach aligned with business realities. Additionally, regular forensic audits should be implemented to identify discrepancies promptly, fostering a sense of trust for individuals relying on corporate disclosures.

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