Journal of Contemporary Accounting and Finance
pISSN: 3115-6606; eISSN: 3156-2809
Affiliated with
Department of Accounting, Federal University Dutsin-Ma, Katsina State, Nigeria

How to Cite this Article: Andortan, S. A., & Bassey, B. E. (2026). Beyond institutional enforcement: A multi-layered social accountability framework for proactive fraud reduction in Nigeria's public sector. *Journal of Contemporary Accounting and Finance (JOCAF)*. 1(2), 15-22. https://doi.org/10.33003/jocaf-2026.v1i2.16.15-22

Beyond institutional enforcement: A multi-layered social accountability framework for proactive fraud reduction in Nigeria's public sector

Andortan Solomon Andortan* and Bassey E. Bassey

Department of Accounting, Faculty of Administration and Management Sciences, University of Calabar, Calabar, Cross River State, Nigeria

*Corresponding author: donsolas@gmail.com

ABSTRACT
This study examines the effectiveness of Nigeria's existing fraud control mechanisms, namely oath-taking, statutory anti-corruption agencies, traditional auditing, and forensic auditing, in curbing fraud and corruption within the public sector. It proposes a proactive, socially embedded framework for fraud reduction. The study adopts a conceptual, doctrinal research design based on a critical review of documentary and case-based evidence. Data were drawn from reports of the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Office of the Auditor-General of the Federation, and verifiable accounts published by reputable national and international media, covering major fraud cases in Nigeria and comparative cases from five countries, namely China, Vietnam, Indonesia, Iran, South Africa, and the United States, selected based on the severity of sanctions imposed on convicted offenders. The evidence shows that Nigeria's existing fraud control mechanisms are largely reactive, that prosecutorial delays are common, and that high-profile offenders frequently escape commensurate punishment despite the continued recurrence of large-scale fraud across federal ministries, departments, and agencies. By contrast, jurisdictions that impose severe and consistently enforced sanctions record stronger deterrent outcomes. Building on these findings, the study develops the Multi-Layered Social Accountability Theory (MLSAT), which extends accountability for public office beyond the individual office holder to a network of guarantors drawn from the individual's academic, religious, professional, and community life.
Keywords
Corruption; Forensic Auditing; Fraud; Nigeria; Social Accountability

1. Introduction

A report from the Association of Certified Fraud Examiners (2024) revealed global losses exceeding $3.1 billion from 1,921 fraudulent cases between January 2022 and September 2023. In Nigeria's public sector, fraud is rarely committed without internal auditors' awareness, whose independence is compromised by their status as government employees within the very institutions they audit. External auditors, for their part, are not primarily engaged to detect fraud but to express an opinion on whether financial statements present a true and fair view (Okoye & Gbegi, 2013); consequently, fraud continues largely undetected through the conventional audit process.

Over the past decade, Nigeria has witnessed a succession of scandalous fraud cases: the ₦103.8 billion fraud uncovered across 31 federal Ministries, Departments and Agencies (MDAs), reported in 2025; the ₦81.5 billion Niger Delta Development Commission (NDDC) financial probe of 2020; the ₦945 billion Sambo Dasuki arms deal scandal of 2015; the ₦16.5 million Federal Government Girls' College (FGGC) Jalingo bursar case of 2022; the ₦9.9 million University of Ilorin contract fraud of 2022; the ₦24 million Nigerian Law School, Kano case of 2014; the ₦195 billion Maina pension scam of 2017; the Hushpuppi case involving over $1.9 million linked to international cyber-fraud in 2020; the James Ibori case, in which over ₦16 billion was recovered from abroad in 2012; the Diezani Alison-Madueke case, involving over $20 billion traced between 2015 and 2017; the ₦13.3 million Federal

Polytechnic Ede fraud from the Tertiary Education Trust Fund in 2018; the $6 billion fuel-subsidy scandal; and the $20 billion said to be missing from NNPC and CBN accounts. On 6 July 2020, Ibrahim Magu, then acting chairman of the Economic and Financial Crimes Commission (EFCC), was himself arrested over allegations of financial misconduct, and the panel that investigated him recommended his suspension for failing to account for a ₦431 million security vote (BBC News, 2020; Premium Times, 2020a).

The Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) are associated with high-profile arrests and public invitations of suspects, yet investigations frequently stall, and the most highly placed individuals often go unpunished. Nigeria consistently ranks among countries battling severe corruption despite establishing numerous anti-corruption agencies and fraud-control mechanisms. Reports from the EFCC, the ICPC, and the Nigerian Financial Intelligence Unit (NFIU) continue to reveal large-scale financial crimes involving public office holders, politicians, civil servants, contractors, and private-sector actors, notwithstanding successive reforms, policies, and institutional frameworks introduced to curb them.

The persistence of fraud suggests that existing control mechanisms have not been as effective as expected. Traditional auditing, which focuses on routine examination of financial records, is largely reactive rather than preventive, and fraudulent activity is often discovered long after public funds have been diverted (Okoye & Gbegi, 2013). Forensic auditing, though more investigative and specialized, functions mainly as a post-fraud detection mechanism rather than a preventive strategy, with investigations typically initiated only after substantial financial damage has already occurred.

Security and law-enforcement agencies established to combat corruption have similarly faced operational limitations, political interference, weak prosecution systems, selective justice, and inadequate institutional independence (Roy et al. 2021). Despite public office holders taking oaths of office and swearing allegiance to ethical conduct, fraud and abuse of office remain widespread, indicating that legal, institutional, religious, and moral approaches alone are insufficient to deter fraudulent behavior in the Nigerian public sector.

This repeated failure points to the need for a more proactive, socially driven, and community-based fraud control framework. Fraud in Nigeria is not merely an institutional problem but also a social one, embedded within societal relationships, cultural structures, and networks of influence (Otusanya, 2012). Effective fraud prevention therefore requires extending accountability beyond the individual office holder to the broader social networks that shape and validate that individual's character and integrity. Against this backdrop, this study develops a new theoretical framework, the Multi-Layered Social Accountability Theory (MLSAT), which integrates collective responsibility into public office appointment and governance in Nigeria. This study aims to develop a proactive, socially embedded framework for reducing fraud in Nigeria's public sector by critically examining the effectiveness of existing fraud control mechanisms and situating them within comparative international practice.

2. Review of literature and hypothesis development

This section reviews the conceptual and empirical literature on the principal mechanisms currently relied upon to control fraud in Nigeria's public sector, namely oath-taking, statutory anti-corruption agencies, traditional auditing, and forensic auditing, and situates each within the broader debate on institutional versus social approaches to fraud prevention.

Concept of Fraud and Corruption in the Public Sector

Fraud is generally understood as the intentional misrepresentation or concealment of material facts for personal or third-party gain, while corruption refers more broadly to the abuse of entrusted public power for private benefit (Okoye & Gbegi, 2013). In the Nigerian public sector, fraud typically manifests as embezzlement, contract inflation, diversion of public funds, procurement irregularities, and outright theft of public resources. Okoye and Gbegi (2013) note that the external audit function is not designed to detect all forms of fraud, since its primary objective is to express an opinion on the fairness of financial statements rather than to conduct a fraud investigation, a distinction that leaves a significant detection gap in public institutions.

Oath Taking and Ethical Governance

Oath taking is one of the oldest ethical mechanisms used in Nigeria to promote integrity in public service. Before assuming office, public officials swear to uphold the constitution, protect public resources, and discharge their duties honestly, on the assumption that moral, spiritual, and legal obligations will discourage misconduct.

https://doi.org/10.33003/jocaf-2026.v1i2.16.15-22

Evidence from Nigeria's public sector, however, indicates that oath taking has largely failed as a preventive mechanism: despite the oath system prescribed for public officials under the Code of Conduct provisions of the 1999 Constitution, corruption has continued unabated, with several office holders who openly took constitutional and religious oaths subsequently implicated in major fraud scandals involving embezzlement, money laundering, contract inflation, and diversion of public funds (see Table 1; Mela et al., 2024). This suggests that ceremonial declarations of integrity alone are insufficient to deter fraudulent behavior where social accountability and institutional enforcement remain weak. The weakness of oath-taking stems from the absence of direct social consequences and monitoring structures attached to the oath; once administered, there is little or no sustained moral supervision from the community or from individuals who could personally hold the office holder accountable.

Anti-Corruption Agencies and Institutional Enforcement

The establishment of the EFCC and the ICPC represented significant institutional efforts to combat fraud and corruption in Nigeria, created to investigate financial crimes, prosecute offenders, recover stolen assets, and deter future corruption. Despite notable achievements, political interference, selective prosecution, prolonged judicial processes, inadequate institutional independence, and internal operational weaknesses have constrained their effectiveness (Roy et al. 2021). A major limitation is their largely reactive orientation: most investigations begin only after fraudulent acts have occurred and substantial public funds have already been lost, rather than preventing fraud beforehand.

Recent cases illustrate these limitations. In 2024, Ahmed Idris, a former Accountant-General of the Federation, faced trial over the alleged diversion of approximately ₦109.4 billion in public funds and, during the trial, alleged that the EFCC had induced his confessional statements, raising concerns about investigative procedure and credibility (Vanguard News, 2024). Similarly, in 2024, the EFCC detained officials of the National Hajj Commission of Nigeria (NAHCON) over the alleged mismanagement of ₦90 billion in Hajj subsidy funds (The Star, 2024). The recurring emergence of large-scale fraud despite the existence of these agencies demonstrates that current enforcement mechanisms remain insufficiently preventive, while allegations of bias, selective justice, and political victimization have further weakened public confidence in anti-corruption enforcement.

Traditional Auditing and Fraud Control

Traditional auditing has long served as a primary fraud control mechanism in public- and private-sector organizations, with external and internal audits designed to examine financial records, ensure compliance with accounting standards, and detect material misstatements. However, traditional auditing is not primarily designed to detect sophisticated fraud schemes; conventional audit procedures emphasize sampling, routine verification, and compliance testing rather than deep forensic investigation, allowing fraudulent transactions to remain concealed within manipulated records and weak internal controls (Okoye & Gbegi, 2013). Recent reports by the Office of the Auditor-General of the Federation uncovered over ₦197 billion in contract fraud, procurement violations, and internal control weaknesses across several MDAs, and indicted the Nigerian National Petroleum Company Limited (NNPCL) over alleged fund diversion and irregular deductions exceeding ₦514 billion (International Centre for Investigative Reporting, 2024), evidence that routine auditing, on its own, is failing to catch fraud in time for meaningful recovery or prevention.

Forensic Auditing and Fraud Control

Forensic auditing emerged as a more advanced fraud detection and investigative mechanism, combining accounting, investigation, litigation support, and analytical techniques to uncover financial crimes and provide evidence for prosecution. Although it has strengthened Nigeria's fraud investigation capacity, forensic auditing remains largely reactive: investigations usually occur after fraud has already happened, so it may expose fraud without necessarily preventing it. Forensic investigations in Nigeria are further hindered by inadequate technological infrastructure, insufficient professional expertise, weak inter-agency cooperation, and delayed judicial processes, so that even where fraud is uncovered, prosecution and conviction may take years, weakening deterrence (Oriaifoh & Lodikero, 2025). Forensic auditing also concentrates mainly on financial evidence while neglecting the broader social and behavioral dimensions of fraud, which is not merely an accounting problem but also a social, ethical, and cultural one shaped by societal values, peer networks, and weak accountability systems.

Theoretical Propositions

Building on the literature reviewed above, this study advances the following propositions:

https://doi.org/10.33003/jocaf-2026.v1i2.16.15-22

P1: Oath taking, in the absence of direct social consequences, does not significantly deter fraudulent conduct among public office holders in Nigeria.

P2: Statutory anti-corruption agencies, being largely reactive in orientation, have not significantly reduced the incidence of high-profile fraud in Nigeria's public sector.

P3: Traditional auditing, being compliance-oriented rather than forensic in design, is inadequate for the early detection and prevention of public-sector fraud.

P4: Forensic auditing, though more investigative than traditional auditing, functions mainly as a post-fraud detection tool rather than a preventive fraud control mechanism.

Theoretical Framework

Two established theories, alongside a theory proposed in this study, underpin the analysis in this paper. The Fraud Triangle and Social Control theories are drawn on here for their explanatory power, that is, to explain why fraud occurs and why weak social bonds fail to restrain it, and not as an endorsement of the traditional audit and oath-based mechanisms critiqued in the literature review above. Each is linked below to prior empirical findings before the study's own proposed theory, MLSAT, is developed from them.

Fraud Triangle Theory (Cressey, 1953)

The Fraud Triangle Theory, propounded by Cressey (1953), identifies three conditions that typically must converge for fraud to occur: perceived pressure or financial need, perceived opportunity arising from weak controls, and the offender's rationalization that the act is justified. Abdullahi and Mansor (2015) provide empirical support for the theory's relevance to Nigeria's public sector, finding a statistically significant relationship between all three elements of the Fraud Triangle and the incidence of fraud among ministries, departments, and agencies in Nigeria. The theory is relevant to this study because it explains why institutional mechanisms that address only one leg of the triangle, such as auditing, which mainly targets opportunity, leave pressure and rationalization largely unaddressed, and therefore cannot, on their own, eliminate fraud.

Social Control Theory (Hirschi, 1969)

Hirschi's (1969) Social Control Theory holds that individuals are restrained from deviant conduct by the strength of their bonds to conventional society: attachment, commitment, involvement, and belief. Where these bonds are strong, the individual has more to lose from deviant behavior, including standing within family, community, and professional networks. Lasley (1988) provided direct empirical support for this proposition among white-collar offenders, finding that executives with the strongest bonds to their managers, colleagues, and organizations were the least likely to self-report having engaged in white-collar crime. This theory is directly relevant to the present study, as it supports the proposition that embedding public officials within visible, consequential social bonds, rather than relying solely on institutional deterrence, can strengthen resistance to fraudulent conduct, a finding this study extends into the MLSAT model below.

The Multi-Layered Social Accountability Theory (MLSAT)

Drawing on the limitations identified in the literature and insights from the Fraud Triangle and Social Control theories, this study proposes the Multi-Layered Social Accountability Theory (MLSAT) as a proactive, socially embedded approach to fraud control in Nigeria. The theory integrates collective responsibility into public office appointment and governance systems, on the central assumption that individuals are more likely to act responsibly when their actions carry consequences not only for themselves but also for respected members of their social, academic, religious, and professional networks.

Under the proposed framework, every individual seeking appointment or election into public office would be required to present multiple guarantors drawn from different stages and spheres of their life, including primary and secondary school teachers, university lecturers, community leaders, clan heads, traditional rulers, religious leaders, mentors, and professional colleagues who have directly influenced or monitored the person's moral and social development. These guarantors would serve as character witnesses and social accountability partners who affirm the individual's integrity, credibility, and ethical standing before assumption of office.

The uniqueness of MLSAT lies in its shared-responsibility mechanism. Unlike conventional anti-fraud approaches that focus solely on punishing the offender after the fact, MLSAT creates a system in which guarantors also bear partial responsibility for the misconduct of the office holder they endorsed. If a public official is found guilty of fraud, corruption, embezzlement, or financial misconduct, guarantors would face sanctions calibrated to the nature and severity of the offense, including fines, public accountability measures, suspension from community leadership roles, withdrawal of professional endorsements, or other legally defined penalties.

This framework implies that guarantors would become active monitors of the conduct of individuals they endorse for public office. Because they share in the consequences of misconduct, guarantors are more likely to scrutinize candidates carefully before endorsing them and to monitor their behavior while in office, creating a network of social surveillance, moral pressure, and community accountability capable of discouraging fraudulent conduct before it occurs. MLSAT therefore shifts fraud control from a purely institutional and reactive process to a socially integrated and preventive mechanism, recognizing that fraud prevention cannot rely solely on auditors, investigators, courts, or anti-corruption agencies, but must involve families, communities, educational institutions, religious bodies, and professional associations in a collective accountability structure.

3. Methodology

This study adopts a conceptual and doctrinal research design, anchored on a critical review and comparative analysis of secondary, documentary evidence rather than primary data collection or statistical estimation. This approach follows comparable conceptual and doctrinal studies within Nigeria's fraud and anti-corruption literature, such as Suleiman and Othman (2016), who examined forensic accounting investigation for fighting public sector corruption in Nigeria using a similar secondary-data-based conceptual design. Data were sourced from reports of Nigeria's statutory anti-corruption agencies (the EFCC and the ICPC), reports of the Office of the Auditor-General of the Federation, and verifiable accounts published by reputable national and international media outlets, including the BBC, Premium Times, Vanguard News, ThisDay, The Cable, The Nation, The Star, and the International Centre for Investigative Reporting, covering documented fraud cases in Nigeria between 2012 and 2025.

For comparative purposes, the study also reviews documented fraud and corruption cases from five jurisdictions widely recognized for imposing severe sanctions on convicted offenders, namely China, Vietnam, Indonesia, Iran, and South Africa, alongside the United States, selected for the scale of one of the largest fraud cases in its history. Cases were selected on the basis of the availability of verifiable, publicly reported outcomes, including sentencing and asset-recovery decisions, to allow a qualitative comparison of enforcement severity and deterrent outcomes across jurisdictions.

4. Results

Table 1 summarizes major, publicly documented fraud cases in Nigeria's public sector over the period under review, drawn from agency reports and verifiable media accounts, with the source of each case indicated in the final column.

Table 1 shows that Nigeria's public-sector fraud cases span nearly every tier of government and cut across ministries, agencies, and parastatals, with amounts ranging from a few million to hundreds of billions of naira. Notably, most cases are recorded as “reported,” “under investigation,” or “prolonged trial” rather than concluded with a definitive sanction, illustrating the largely reactive and unresolved nature of Nigeria's institutional fraud control process, consistent with Propositions P2 through P4.

Table 2 presents comparative fraud and corruption cases from jurisdictions widely recognized for imposing severe sanctions on convicted offenders.

The comparative cases in Table 2 show that, unlike the largely unresolved Nigerian cases in Table 1, most of the sampled jurisdictions concluded their highest-profile cases with definitive, severe, and publicly enforced sanctions, ranging from lengthy or life imprisonment to the death penalty. This pattern aligns with the study's Propositions P2 through P4: the severity and finality of sanctions in these jurisdictions appear to deter more strongly than Nigeria's comparatively protracted and often inconclusive enforcement process. It also supports the theoretical case for MLSAT: punishment alone, even when severe, remains reactive; the more sustainable path to prevention, this study argues, lies in embedding accountability within the social networks that shape and endorse individuals before they assume public office.

Table 1: Selected high-profile fraud cases in Nigeria's public sector, 2012–2025

Year	Case	Amount Involved	Status / Outcome	Source
2012	James Ibori case	Over ₦16 billion	Convicted abroad; funds recovered from the UK	BBC News (2012)
2014	Nigerian Law School, Kano case	₦24 million	Official charged	Vanguard News (2014)
2014	Missing NNPC/CBN revenue	$20 billion	Allegations disputed; no conviction	ThisDay (2014)
2015	Sambo Dasuki arms deal scandal	₦945 billion	Prolonged trial	Premium Times (2015)
2015–2017	Diezani Alison-Madueke case	Over $20 billion (traced)	Asset recovery ongoing	EFCC (2017a)
2017	Maina pension scam	₦195 billion	Prosecution pursued	EFCC (2017b)
2018	Federal Polytechnic Ede fraud (TETFund)	₦13.3 million	Official arraigned	The Nation (2018)
2020	NDDC financial probe	₦81.5 billion	Investigative panel findings; no full documentation	Premium Times (2020b)
2020	Hushpuppi cyber-fraud case	Over $1.9 million	Arrested and prosecuted	EFCC (2020)
2020	Ibrahim Magu (EFCC) security-vote case	₦431 million	Suspended; panel recommendation	BBC News (2020); Premium Times (2020a)
2022	University of Ilorin contract fraud	₦9.9 million	ICPC investigation	The Cable (2022)
2022	FGGC Jalingo bursar case	₦16.5 million	Convicted; 4 years' imprisonment	ICPC (2022)
2024	Auditor-General's report on federal contracts	Over ₦197 billion	Reported irregularities	ICIR (2024)
2024	NNPCL fund diversion allegation	Over ₦514 billion	Reported irregularities	ICIR (2024)
2024	Ahmed Idris (ex-Accountant-General) trial	₦109.4 billion	Ongoing trial	Vanguard News (2024)
2024	NAHCON Hajj subsidy fund case	₦90 billion	Officials detained	The Star (2024)
2025	31 federal MDAs fraud case	₦103.8 billion	Reported; recovery directed	Vanguard News (2025)

Table 2: Comparative fraud and corruption cases and sanctions in selected countries

Country	Individual / Case	Offence	Sanction Imposed
China	Lai Xiaomin, former chairman, China Huarong Asset Management	Bribery (over $260 million), abuse of office, corruption	Executed (2021)
China	Zhou Yongkang, former senior Communist Party official	Bribery, abuse of power, leaking state secrets	Life imprisonment
Vietnam	Truong My Lan, property tycoon	Large-scale financial fraud linked to Saigon Commercial Bank	Death sentence (2024)
Indonesia	Setya Novanto, former Speaker of Parliament	Electronic identity-card (e-KTP) fraud scandal	Lengthy imprisonment; asset forfeiture
Indonesia	Juliari Batubara, former Social Affairs Minister	Bribery linked to COVID-19 relief funds	Convicted
Iran	Babak Zanjani, businessman	Embezzlement and withholding of oil revenues	Death sentence
South Africa	Jacob Zuma, former President	Allegations of state capture, bribery, misuse of public funds	Legal proceedings pursued
United States	Bernie Madoff, financier	Ponzi scheme (approx. $65 billion)	150 years' imprisonment

Source: Compiled by the researchers from verifiable international wire services and reputable news outlets, including Reuters (see, for example, Reuters, 2021, on the Lai Xiaomin case), the BBC, and Associated Press.

5. Conclusion

This study examined the effectiveness of Nigeria's existing fraud control mechanisms, namely oath-taking, statutory anti-corruption agencies, traditional auditing, and forensic auditing, against the backdrop of persistent, large-scale public-sector fraud, and compared Nigeria's enforcement outcomes with those of jurisdictions known for stringent sanctions. The evidence indicates that Nigeria's mechanisms remain largely reactive and prosecutorial delays are common, whereas comparator jurisdictions that impose severe, consistently enforced sanctions record more decisive outcomes; building on this, the study developed the Multi-Layered Social Accountability Theory (MLSAT), which extends accountability for public office beyond the individual to a network of guarantors drawn from the individual's academic, religious, professional, and community life. Sustainable fraud control in Nigeria therefore requires moving beyond institutional enforcement alone toward faster prosecution, stiffer and more consistently enforced sanctions, and the progressive, piloted adoption of a guarantor-based social accountability mechanism, of the kind proposed under MLSAT, that engages families, communities, and institutions in preventing fraud before it occurs rather than only punishing it afterward.

References

Abdullahi, R., & Mansor, N. (2015). Concomitant debacle of fraud incidences in the Nigeria public sector: Understanding the power of fraud triangle theory. *International Journal of Academic Research in Business and Social Sciences*, 5(9), 241-255. [Crossref]

Association of Certified Fraud Examiners. (2024). *Occupational fraud 2024: A report to the nations.* [Link]

BBC News. (2012, February 27). *James Ibori jailed for fraud and money laundering in UK.* [Link]

BBC News. (2020, July 7). *Nigeria's anti-corruption chief Ibrahim Magu suspended after probe.* [Link]

Cressey, D. R. (1953). *Other people's money: A study in the social psychology of embezzlement.* Free Press.

Economic and Financial Crimes Commission. (2017a). *Diezani Alison-Madueke asset recovery and money laundering investigations.* [Link]

Economic and Financial Crimes Commission. (2017b). *Pension fraud: Abdulrasheed Maina and associates face prosecution over pension scam.* [Link]

Economic and Financial Crimes Commission. (2020). *EFCC arrests Ramon Abbas (Hushpuppi) over alleged cyber fraud and money laundering.* [Link]

Hirschi, T. (1969). *Causes of delinquency*. University of California Press.
Independent Corrupt Practices and Other Related Offences Commission. (2022). *ICPC case: Court convicts former bursar of FGGC Jalingo to 4 years' imprisonment for N16.5m fraud*. [Link]
International Centre for Investigative Reporting. (2024, November 25). *Auditor-General's report uncovers over N197 billion contract fraud in CBN, REA, NBET, others*. [Link]
Lasley, J. R. (1988). Toward a control theory of white-collar offending. *Journal of Quantitative Criminology*, 4(4), 347-362. [Crossref]
Mela, K., Yakubu, L., & Paul, A. (2024). Corruption in Nigerian government: Manifestations, effects and possible cure. *Journal of Political Discourse*, 2(1), 104-114.
Okoye, E. I., & Gbegi, D. O. (2013). Forensic accounting: A tool for fraud detection and prevention in the public sector. *International Journal of Academic Research in Business and Social Sciences*, 3(3), 1-19.
Oriaifoh, C. L., & Lodikero, O. (2025). Forensic accounting and fraud management among Ministries, Departments and Agencies (MDAs) in the Nigerian public sector. *International Journal of Research and Innovation in Social Science*, 9(5), 5324-5342. [Crossref]
Otusanya, O. J. (2012). Exploring corrupt practices in public sector management: The case of Nigeria. *African Journal of Accounting, Auditing and Finance*, 1(3), 234-269. [Crossref]
Premium Times. (2015, December 1). *Dasuki arms deal scandal: Investigation into alleged diversion of funds meant for arms procurement*. [Link]
Premium Times. (2020a, July 7). *Magu failed to account for N431 million security vote, panel alleges*. [Link]
Premium Times. (2020b, July 20). *NDDC spent N81.5 billion without proper documentation, investigative panel reveals*. [Link]
Reuters. (2021, January 29). *Ex-chairman of China Huarong Asset Management executed for corruption*. [Link]
Roy, P., Onyema, E., Oredola, H., & Ayinla, S. (2021). *The EFCC and ICPC in Nigeria: The politics of (in)effective implementation of anti-corruption policy* (ACE Working Paper No. 038). SOAS Anti-Corruption Evidence. [Link]
Suleiman, N., & Othman, Z. (2016). Forensic accounting investigation for fighting public sector corruption in Nigeria: A conceptual paper. In *Proceedings of the 2nd UUM International Qualitative Research Conference* (pp. 194-202).
The Cable. (2022, October 12). *University of Ilorin contract fraud case and ICPC investigation report*. [Link]
The Nation. (2018, September 14). *Federal Polytechnic Ede official arraigned over alleged TETFund fraud*. [Link]
The Star. (2024, August 15). *EFCC detains NAHCON chairman, recovers foreign currency*. [Link]
ThisDay. (2014, February 6). *Missing $20 billion NNPC revenue controversy and CBN allegations*. [Link]
Vanguard News. (2014, October 23). *Nigerian Law School Kano official charged over alleged N24 million fraud*. [Link]
Vanguard News. (2024, February 1). *Alleged N109.4bn fraud: How EFCC deceived me to confess, ex-AGF, Idris*. [Link]
Vanguard News. (2025, July 22). *Reps indict 31 MDAs, task EFCC, ICPC to recover N103.8bn, $950,912*. [Link]