



Procurement Frameworks and Fraud Prevention in Sub-National Nigeria: A Qualitative Study of Yobe State MDAs

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Abstract

This study examines how public procurement frameworks operate in practice and their effectiveness in preventing procurement fraud within sub-national government institutions in Nigeria. Focusing on Ministries, Departments, and Agencies (MDAs) in Yobe State, the study shifts attention from the formal existence of procurement laws to their institutional implementation. The study adopts a qualitative institutional research design. Data were collected through semi-structured interviews with eight key informants across four MDAs, complemented by document analysis of procurement laws, internal guidelines, and audit records. Data were analysed using thematic analysis, combining deductive coding informed by Fraud Diamond Theory and White-Collar Crime Theory with inductive pattern identification. Descriptive counts were used for triangulation, without inferential statistical testing. The findings reveal a persistent gap between procedural compliance and substantive fraud prevention. While procurement rules are widely known and formally observed, monitoring remains largely post-hoc, training is uneven, and enforcement of sanctions is selective and weak. These implementation failures sustain fraud-enabling conditions—particularly opportunity, capability, and rationalization—allowing procurement fraud risks to persist despite the presence of formal regulatory frameworks. The study contributes to procurement governance literature by demonstrating that enforcement credibility, rather than regulatory density, is the critical mechanism linking procurement frameworks to fraud prevention outcomes. It advances an institutional translation perspective, highlighting the importance of implementation practices for effective procurement governance at the sub-national level.

Keywords: Public Procurement; Fraud Prevention; Sub-National Government; Institutional Implementation; Nigeria.

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Introduction

Public procurement is a central mechanism through which governments convert public resources into development outcomes. Globally, procurement accounts for an estimated 12–20% of gross domestic product, positioning it as one of the most consequential domains of public financial management (OECD, 2015; World Bank, 2020). Because procurement processes combine high financial stakes with significant administrative discretion, they are consistently identified as among the most corruption- and fraud-prone areas of public sector activity (Thai, 2009; Transparency International, 2019).

In response to these risks, governments across both developed and developing economies have instituted formal public procurement frameworks, encompassing procurement laws, regulatory authorities, standardized procedures, and oversight mechanisms. Existing studies demonstrate that such frameworks can reduce procurement fraud by constraining discretion, promoting competition, and enhancing transparency—particularly when supported by effective monitoring and credible enforcement (Arrowsmith, 2010; Decarolis & Giorgiantonio, 2015). However, international evidence also cautions that the mere presence of procurement rules does not automatically translate into fraud prevention. Instead, outcomes depend on how effectively these rules are

translated into routine administrative practice, a process shaped by institutional capacity, enforcement incentives, and organizational culture (Hunja, 2003; Schapper, Malta, & Gilbert, 2006).

Nigeria's public procurement reforms reflect this global trend. The enactment of the Public Procurement Act (PPA) 2007 at the federal level marked a decisive attempt to curb entrenched procurement abuses and strengthen accountability in public spending (Adewole, 2014; Obanda, 2016). Subsequently, several Nigerian states domesticated procurement reforms through state-level legislation. In Yobe State, this process culminated in the Yobe State Public Procurement Law of 2016, which established a Bureau of Public Procurement (BPP) to regulate procurement activities across Ministries, Departments, and Agencies (MDAs).

Yet, experience from comparable reform contexts suggests that sub-national procurement systems pose distinct governance challenges. State-level MDAs often operate under weaker oversight density, fragmented administrative capacity, and greater exposure to informal political influence than federal institutions (Eyaa & Oluka, 2011; OECD, 2016). These conditions raise critical questions about whether procurement frameworks at the sub-national level function as effective instruments of fraud prevention or remain largely symbolic.



Problem Statement

Existing scholarship on public procurement and fraud has generated substantial insights into three broad areas. First, a rich body of work documents the typologies, drivers, and consequences of procurement fraud, including bid rigging, collusion, kickbacks, over-invoicing, and contract manipulation (National Fraud Authority, 2011; Rose-Ackerman & Palifka, 2016; Transparency International, 2019). Second, empirical studies—often conducted at national or sectoral levels—examine the effectiveness of internal controls, auditing systems, e-procurement platforms, and forensic accounting in mitigating fraud risks (Ismail et al., 2018; Kamal & Elim, 2021; Aderemi et al., 2024). Third, recent literature highlights the potential of digital and data-driven tools, including artificial intelligence and blockchain technologies, for detecting and preventing procurement fraud (Modrušan et al., 2021; Nai et al., 2022).

Despite these contributions, a critical gap persists with respect to sub-national governments in Nigeria. Much of the Nigerian literature concentrates on federal institutions, normative reform agendas, or broad anti-corruption discourse, often treating the existence of procurement laws as a proxy for governance effectiveness (Adewole, 2014; Obanda, 2016). As a result, there is limited empirical evidence on how state-level procurement frameworks operate in practice within MDAs, particularly regarding compliance behavior, monitoring routines, enforcement credibility, and officer capacity.

This gap is especially evident in Yobe State. Although the 2016 procurement law provides a formal regulatory framework, little is known about how procurement officers interpret and apply procurement rules, how monitoring mechanisms function on a day-to-day basis, and whether enforcement practices meaningfully deter fraud. The absence of such evidence risks equating regulatory presence with fraud control, thereby obscuring persistent vulnerabilities in sub-national public procurement systems.

Conceptually, this problem reflects a broader issue of institutional translation—the extent to which formal legal frameworks are converted into effective administrative routines. Where institutional capacity is uneven, training is inconsistent, and enforcement incentives are weak, procurement frameworks may fail to disrupt the opportunity, rationalization, and capability conditions that enable procurement fraud. Without empirical examination of these dynamics at the MDA level, policy reforms risk remaining superficial and ineffective.

Contribution of the Study

This study addresses these gaps by providing empirical, sub-national evidence on the relationship between public procurement frameworks and fraud prevention in selected MDAs in Yobe State. The study makes three principal contributions. First, it shifts the analytical focus from the existence of procurement laws to their operational effectiveness, examining how compliance, monitoring, training, and enforcement are enacted in practice. Second, it extends procurement fraud theory by demonstrating how formal regulatory frameworks interact with institutional capacity and enforcement credibility to shape fraud risk at the sub-national level. Third, by incorporating stakeholder perceptions, the study illuminates the disconnects between formal rules, organizational behavior, and lived administrative realities.

In doing so, the study contributes to a more nuanced understanding of procurement governance in Nigerian state governments and offers evidence-based insights to inform procurement reform, capacity building, and oversight strengthening in sub-national public sectors across comparable developing-country contexts.

Research Objectives, Questions, and Hypotheses

Despite the enactment of state-level public procurement laws in Nigeria, there is limited empirical evidence on how these frameworks function operationally within MDAs, how procurement officers interpret and apply compliance and monitoring mechanisms, and whether enforcement practices credibly deter procurement fraud. This gap sustains an implementation illusion, in which the formal presence of procurement laws is mistaken for governance effectiveness, thereby obscuring persistent fraud vulnerabilities in sub-national public finance. Without empirical interrogation of implementation processes, procurement reforms risk remaining symbolic, undermining value-for-money objectives and public trust.

This study directly addresses this problem by examining the implementation effectiveness of the public procurement framework and its relationship to procurement fraud risk in selected MDAs in Yobe State.

Research Objectives

To examine the extent to which the implementation effectiveness of the public procurement framework influences procurement fraud risk in selected MDAs in Yobe State, Nigeria. Specifically, the study seeks to attain four objectives. Objectives (1) and (2) capture the drivers and mechanisms of implementation effectiveness, Objective (3) captures the outcome, and Objective (4) provides a perceptual validation layer, consistent with institutional implementation scholarship (Schapper et al., 2006; Lipsky, 2010).

1. To assess the level of operational compliance with the public procurement framework in selected Yobe State MDAs.
2. To examine how institutional mechanisms—specifically monitoring, training, and enforcement credibility—shape procurement framework implementation effectiveness.
3. To evaluate the nature and intensity of procurement fraud risk, as manifested through non-compliance, reported irregularities, and perceived vulnerability within MDAs.
4. To analyze stakeholder perceptions of the effectiveness of the public procurement framework in preventing procurement fraud.

Research Questions

Guided by the refined objectives, the study addresses the following research questions:

1. To what extent do selected MDAs in Yobe State demonstrate operational compliance with the public procurement framework?
2. How do monitoring arrangements, training practices, and enforcement credibility influence procurement officers' implementation of procurement rules?
3. What forms and levels of procurement fraud risk are associated with weak implementation of the procurement framework in MDAs?
4. How do key stakeholders perceive the effectiveness of procurement framework implementation in deterring procurement fraud?

Research Hypotheses

Drawing on Fraud Diamond Theory (Wolfe & Hermanson, 2004) and institutional implementation theory (Pressman & Wildavsky, 1973; Lipsky, 2010), the study tests the following main hypotheses:

H₁: Higher levels of public procurement framework implementation effectiveness are significantly associated with lower procurement fraud risk in Yobe State MDAs.



Ho: Public procurement framework implementation effectiveness has no significant association with procurement fraud risk in Yobe State MDAs.

Operational Note: Implementation effectiveness is conceptualized as a composite of compliance, monitoring, training, and enforcement credibility, while procurement fraud risk is operationalized through indicators of non-compliance, reported irregularities, and perceived vulnerability. The following sub-hypotheses were proffered:

H1a (Compliance–Opportunity Link): Higher levels of operational compliance with procurement rules are associated with lower procurement fraud risk, by reducing opportunity for fraud.

H1b (Training–Capability Link): Regular training and capacity building of procurement officers are negatively associated with procurement fraud risk, by constraining capability for fraudulent manipulation.

H1c (Enforcement–Deterrence Link): Credible monitoring and enforcement mechanisms are negatively associated with procurement fraud risk, by increasing deterrence and reducing rationalization.

Analytical Significance

Consolidating the objectives, clarifying causal pathways, and embedding hypotheses within fraud and implementation theory enables this study to advance procurement research in three ways. First, it reframes procurement fraud as an implementation failure problem rather than a purely legal or ethical deficit. Second, it empirically tests how specific implementation mechanisms condition fraud risk at the sub-national level. Third, it provides evidence to inform targeted procurement reforms, emphasizing capacity, enforcement credibility, and institutional translation rather than legislative proliferation.

Literature Review

Public procurement scholarship spans multiple disciplinary traditions, including public administration, economics, accounting, and anti-corruption studies. While this literature has generated valuable insights into procurement regulation, fraud risks, and control mechanisms, it remains fragmented. This review synthesizes existing studies around four interlinked themes—procurement regulation and compliance, procurement fraud typologies and drivers, control mechanisms and enforcement, and sub-national governance challenges—and highlights unresolved theoretical tensions that motivate the present study.

Procurement Regulation, Compliance, and Institutional Translation

Public procurement regulation is widely conceptualized as a governance tool designed to standardize procedures, constrain discretion, and enhance transparency in public spending (Arrowsmith, 2010; Thai, 2009). International organizations such as the OECD and the World Bank promote procurement laws and regulatory authorities as cornerstones of anti-fraud and anti-corruption reform (OECD, 2016; World Bank, 2020). Empirical studies from Europe, Africa, and Asia show that well-designed procurement frameworks can improve procedural transparency and competition, particularly at the tendering stage (Decarolis & Giorgiantonio, 2015).

However, a growing body of scholarship challenges the assumption that regulatory presence equates to regulatory effectiveness. Studies grounded in implementation theory argue that policies often fail not because of flawed design but because they are inadequately translated into routine administrative practice (Pressman & Wildavsky, 1973; Lipsky, 2010). In

procurement systems, this translation gap manifests as “paper compliance,” where formal procedures are observed while substantive decision-making continues to be shaped by informal norms, political pressures, and capacity constraints (Schapper, Malta, & Gilbert, 2006; Eyaa & Oluka, 2011).

In Nigeria, procurement research has largely emphasized the legal and institutional architecture of reform, particularly following the Public Procurement Act (PPA) 2007 (Adewole, 2014; Obanda, 2016). While these studies acknowledge improvements in transparency, they rarely interrogate how procurement officers interpret rules, exercise discretion, or respond to enforcement incentives within MDAs. Consequently, compliance is often treated as a binary outcome rather than a graduated institutional process, leaving the mechanics of implementation under-theorized, especially at the sub-national level.

Procurement Fraud Typologies, Drivers, and Institutional Context

Procurement fraud encompasses a wide spectrum of illicit practices, including bid rigging, collusion, kickbacks, contract splitting, over-invoicing, and falsification of delivery and payment records (Transparency International, 2019; National Fraud Authority, 2011). These practices can occur at multiple stages of the procurement cycle and often involve complex interactions between public officials and private contractors.

Fraud scholarship traditionally explains such behavior through individual-level theories, notably the fraud triangle and fraud diamond, which emphasize opportunity, rationalization, pressure, and capability (Cressey, 1953; Wolfe & Hermanson, 2004). Empirical studies confirm that procurement environments characterized by high discretion, weak oversight, and information asymmetry provide fertile ground for fraud (Rose-Ackerman & Palifka, 2016; Modrušan et al., 2021).

Yet, an unresolved tension persists in the literature regarding the relative importance of individual ethics versus institutional conditions. While some studies highlight personal integrity, religiosity, and workplace spirituality as deterrents to procurement fraud (Johari et al., 2023), others argue that even ethically inclined officials may engage in or tolerate fraud when institutional controls are weak and enforcement is non-credible (OECD, 2016; Hunja, 2003). This debate suggests that procurement fraud is not merely a moral failure but an institutionally conditioned outcome, shaped by how rules are implemented and enforced.

Control Mechanisms, Enforcement, and the Limits of Technological Solutions

Control mechanisms occupy a central place in procurement governance literature. Internal controls, independent audits, segregation of duties, and forensic accounting are widely recognized as effective tools for reducing fraud by increasing detection probability and deterrence (Ismail et al., 2018; Aderemi et al., 2024). Where such controls are embedded within organizational routines and supported by credible sanctions, procurement fraud risks tend to decline.

In recent years, attention has shifted toward technology-enabled controls, including e-procurement platforms, data analytics, artificial intelligence, and blockchain-based systems. These tools promise to reduce human discretion, enhance traceability, and enable real-time monitoring (Nai et al., 2022; Silalahi et al., 2023). However, empirical evidence reveals mixed outcomes. While digital systems can curtail certain forms of manipulation, they may also create new vulnerabilities in contexts with limited technical capacity, weak cybersecurity, or entrenched informal practices (Gunasegaran et al., 2023).

Crucially, multiple studies converge on the insight that controls—whether manual or digital—are ineffective in the absence of credible enforcement. When sanctions are inconsistent, delayed, or selectively applied, compliance incentives



weaken and fraudulent behavior persists despite formal controls (Rose-Ackerman & Palifka, 2016; OECD, 2016). This underscores the need to analyze enforcement credibility as an integral component of procurement framework effectiveness.

Sub-National Procurement as Governance Stress Test

Despite the breadth of procurement scholarship, sub-national governments remain analytically marginalized. Many procurement governance models implicitly assume stable administrative capacity, professionalized bureaucracies, and consistent oversight—conditions more typical of national-level institutions than state or local governments (Schapper et al., 2006).

Sub-national procurement systems operate under structurally different conditions: weaker oversight density, higher exposure to informal political influence, limited technical expertise, and greater reliance on discretionary judgment by frontline officials (Eyaa & Oluka, 2011). In Nigeria, state-level MDAs manage substantial public expenditures, particularly in infrastructure and service delivery, yet empirical studies rarely examine how procurement reforms function in these settings beyond formal compliance narratives (Adewole, 2014).

Viewed analytically, sub-national procurement contexts constitute a stress test for procurement governance theories. They expose the limits of models that prioritize regulatory design while underestimating the role of institutional capacity, enforcement incentives, and organizational culture. Understanding procurement fraud in such settings therefore requires integrating fraud theory with implementation and institutional perspectives.

Synthesis and Research Gap

Taken together, the literature demonstrates that public procurement frameworks are necessary but not self-executing. Regulations, controls, and technologies can reduce fraud risks only when they are effectively translated into administrative routines and supported by credible enforcement. However, dominant strands of the literature continue to assume that legal adoption implies effective governance, particularly in developing-country contexts.

This assumption is especially problematic at the sub-national level, where implementation capacity is uneven and informal institutional dynamics are pronounced. There remains limited empirical evidence on how procurement frameworks are implemented within state-level MDAs in Nigeria, how compliance and enforcement mechanisms interact to shape fraud risk, and how stakeholders perceive the credibility of procurement governance arrangements.

This study addresses this gap by examining the implementation effectiveness of the public procurement framework and its relationship to procurement fraud risk in selected MDAs in Yobe State. By bridging fraud theory and implementation theory, the study advances procurement governance scholarship beyond legal formalism and contributes empirically grounded insights into sub-national public sector reform.

Conceptual and Theoretical Framework

Theoretical Foundations

This study integrates Fraud Diamond Theory and White-Collar Crime Theory to provide a multi-level explanation of procurement fraud that captures both proximate mechanisms and structural conditions. Fraud Diamond Theory explains the immediate conditions under which procurement fraud occurs by identifying four necessary elements: opportunity, capability, rationalization, and pressure (Wolfe & Hermanson, 2004). In public procurement settings, opportunity is heightened by weak transparency, inadequate monitoring, and poor segregation of duties; capability derives from technical expertise and positional

authority that allow actors to manipulate complex procurement procedures; rationalization enables officials and contractors to justify fraudulent conduct, particularly in environments where impunity is normalized; and pressure may arise from political interference, organizational expectations, or personal financial stress. These elements operate at the mechanism level, clarifying how fraud is executed within procurement processes.

White-Collar Crime Theory complements this mechanism-level explanation by situating procurement fraud within broader organizational and institutional power structures. Originally articulated by Sutherland (1949), the theory emphasizes that economic crimes are often committed by individuals of respectability in the course of their occupational roles. Contemporary extensions highlight how professional status, organizational hierarchies, and selective enforcement shield offenders from detection and sanction, thereby sustaining fraud over time (Friedrichs, 2007; Reiman & Leighton, 2016). In public procurement, fraud is frequently embedded in routine administrative practices and legitimized through bureaucratic discretion, political patronage, and weak accountability systems—conditions that are especially pronounced in sub-national governance contexts.

Taken together, the two theories offer a complementary and hierarchical framework: Fraud Diamond Theory explains *how* procurement fraud occurs by identifying the immediate enabling conditions, while White-Collar Crime Theory explains *why* those conditions persist by drawing attention to power asymmetries, institutionalized impunity, and uneven enforcement. Recent governance and integrity studies reinforce this integration by demonstrating that fraud risks are highest where formal rules coexist with weak enforcement credibility and organizational cultures that tolerate rule-bending (OECD, 2023; World Bank, 2022). Combining these perspectives moves the discussion beyond individualistic or purely legal explanations of procurement fraud and instead conceptualizes fraud as an institutionally conditioned outcome, shaped by the interaction between implementation failures and entrenched organizational power structures at the sub-national level.

Finally, the study advances procurement governance scholarship by bridging Fraud Diamond Theory (mechanism-level explanation) with White-Collar Crime Theory (structural-contextual explanation) to demonstrate that fraud prevention depends less on the existence of rules and more on their institutional translation—that is, how compliance, monitoring, training, and enforcement credibility are enacted in practice. In doing so, the framework challenges the dominant assumption that stronger rules automatically reduce fraud, showing instead that enforcement credibility and implementation capacity are decisive.

Conceptual Framework and Causal Logic

The conceptual framework comprises four interlinked constructs that together explain how public procurement frameworks influence fraud prevention outcomes. First, the public procurement framework refers to the formal rules governing procurement activities, including laws, regulations, institutional mandates, and operational guidelines. Second, implementation effectiveness captures how these formal rules are translated into practice through operational compliance, monitoring intensity, adequacy of training, and the credibility of enforcement mechanisms. Third, fraud-enabling conditions represent the core mechanisms through which fraud occurs, namely opportunity, capability, and rationalization. Fourth, procurement fraud risk reflects the observable and perceived manifestations of fraud, including procedural deviations, reported irregularities, and stakeholders' perceptions of vulnerability to fraudulent practices.

The causal logic underpinning this framework follows a sequential pathway in which the public procurement framework



influences implementation effectiveness, which in turn shapes fraud-enabling conditions and ultimately determines fraud prevention outcomes. In this pathway, procurement rules reduce opportunity for fraud by standardizing procedures, limiting discretionary decision-making, and increasing traceability and auditability of procurement actions (Arrowsmith, 2010; OECD, 2016). Training and professionalization constrain capability by ensuring that technical competence is aligned with ethical standards and accountability norms rather than exploited for manipulation of procurement processes (Ismail et al., 2018). Similarly, credible monitoring systems and effective sanctions undermine rationalization by increasing the perceived certainty of detection and punishment, thereby weakening justifications for fraudulent behavior (Rose-Ackerman & Palifka, 2016). Where implementation is weak or merely symbolic, these fraud-enabling conditions remain intact, allowing procurement fraud risk to persist despite the formal existence of regulatory frameworks.

Figure 1 presents the conceptual model derived from this logic, illustrating how the public procurement framework affects fraud prevention through implementation effectiveness and the mediation of fraud-enabling conditions. In the model, the public procurement framework feeds into implementation effectiveness—defined by compliance, monitoring, training, and enforcement credibility—which in turn reduces opportunity, constrains capability, and weakens rationalization, thereby leading to lower procurement fraud risk.

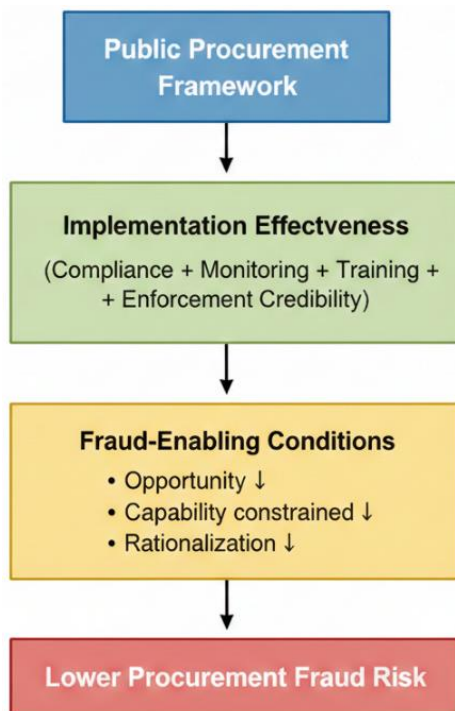


Figure 1. Conceptual Framework Linking Procurement Framework Implementation Effectiveness to Fraud Prevention through Fraud-Enabling Conditions

The framework guides the empirical analysis and interpretation by structuring data collection instruments around implementation mechanisms rather than legal provisions alone, thereby ensuring that attention is focused on how procurement rules operate in practice. It further enables findings to be interpreted through the analytical lenses of opportunity, capability, and rationalization, allowing observed procurement behaviors and fraud risks to be linked systematically to underlying fraud-enabling conditions. Finally, the framework provides a basis for explaining discrepancies between statutory intent and observed practice by conceptualizing them as failures

of institutional translation, rather than as mere individual misconduct or policy design flaws.

Operationalization of Constructs

To enable empirical testing, the framework is operationalized as follows:

- Implementation Effectiveness is measured through documented adherence to procedures, frequency and scope of monitoring activities, access to and regularity of training, and perceived certainty and consistency of sanctions.
- Procurement Fraud Risk is measured through indicators of procedural non-compliance, reported or observed irregularities, and stakeholder perceptions of vulnerability to fraud.

This operationalization ensures that theory informs measurement and that findings can be interpreted analytically rather than descriptively.

Sub-National Applicability and Analytical Utility

At the sub-national level, procurement authority is decentralized and oversight capacity is uneven. These conditions intensify the interaction between enforcement credibility and rationalization, making state-level MDAs a critical stress test for procurement governance theories. The framework is therefore particularly suited to analyzing Nigerian state governments, where formal procurement laws coexist with capacity constraints and informal institutional dynamics.

Methodology

Research Design and Analytical Orientation

This study is designed as an exploratory, qualitatively driven institutional analysis aimed at identifying the mechanisms through which public procurement frameworks are implemented and how these mechanisms shape procurement fraud risk at the sub-national level. A mixed-methods orientation is adopted in the limited sense that qualitative evidence constitutes the primary analytical basis, while simple descriptive counts are used to support pattern recognition and triangulation. This approach is well suited to governance research that seeks to explain processes, institutional behavior, and implementation dynamics, rather than to estimate prevalence or test statistical associations (Creswell & Plano Clark, 2018; Teddlie & Tashakkori, 2009). The methodological focus is therefore on explanatory depth and mechanism identification, consistent with the study’s conceptual framework, which emphasizes implementation effectiveness, enforcement credibility, and fraud-enabling conditions.

Study Context and Unit of Analysis

The study is conducted in selected MDAs of Yobe State, Nigeria, operating under the Yobe State Public Procurement Law (2016). The unit of analysis is the procurement implementation process within MDAs, while the units of observation are public officials directly involved in procurement decision-making, financial oversight, and contract administration. This sub-national setting is analytically significant because procurement authority is decentralized, oversight capacity is uneven, and informal institutional pressures are more pronounced than at the federal level—conditions that directly implicate the fraud-enabling mechanisms identified in the study’s theoretical framework.

Sampling Strategy and Sample Composition

The study employs purposive, criterion-based sampling, consistent with qualitative institutional research (Patton, 2015). Participants were selected based on their theoretical relevance to the study’s framework rather than representativeness. Procure-



ment officers were included to illuminate issues of procedural compliance and opportunity; finance and accounts officers were engaged to capture monitoring practices and enforcement dynamics; and administrative or supervisory personnel were selected to explore organizational norms, rationalization, and institutional pressure.

A total of eight key informants across four MDAs participated in the study. In qualitative research, adequacy is determined by analytic sufficiency rather than numerical size (Yin, 2018). By the sixth interview, themes relating to compliance practices, enforcement credibility, training gaps, and rationalization narratives began to recur across MDAs, indicating thematic convergence. The final interviews served to confirm and refine these patterns rather than introduce substantively new themes. The sample size is therefore appropriate for an exploratory study focused on uncovering institutional mechanisms and implementation dynamics rather than producing statistically generalizable findings (Guest, Namey, & Mitchell, 2014).

Data Collection

Primary data were collected through semi-structured interviews, enabling systematic comparison across respondents while allowing flexibility to probe institutional practices and experiences (Kvale & Brinkmann, 2015). The interview schedule consisted of 10 core questions, each supported by standardized probes to ensure consistency across interviews while allowing contextual elaboration. The interview protocol was derived directly from the conceptual framework and addressed interpretation and application of procurement rules, monitoring and oversight arrangements, training and professional capacity, enforcement experiences and sanction credibility, common procurement irregularities, and institutional pressures and rationalization narratives. Interviews were conducted in English, lasted between 30 and 60 minutes, and were audio-recorded with informed consent.

Document analysis was used to triangulate interview data and situate observed practices within formal regulatory contexts (Bowen, 2009). Documents reviewed included the Yobe State Public Procurement Law (2016), internal procurement guidelines and circulars, and selected procurement records and audit reports where accessible. Documentary evidence was examined to identify divergences between statutory requirements and actual implementation practices.

Data Analysis

Interview data were analyzed using thematic analysis following Braun and Clarke's (2006) approach. Coding was conducted manually by the researcher, supported by an explicit audit trail and reflexive memoing to enhance analytic transparency. A hybrid coding strategy was employed, combining deductive codes derived from the conceptual framework (compliance, monitoring, training, enforcement, opportunity, capability, rationalization) with inductive codes emerging from repeated patterns in the data. Fraud Diamond Theory guided analysis of fraud-enabling conditions, while White-Collar Crime Theory informed interpretation of power relations, organizational routines, and enforcement asymmetries.

Where responses generated numerical information, such as the frequency of training or monitoring activities, these were summarized using simple descriptive counts. No inferential statistical tests were applied, as the study's design and data structure do not support statistical inference.

Trustworthiness and Rigor

The rigor of the study was ensured using established qualitative trustworthiness criteria (Lincoln & Guba, 1985). Credibility was enhanced through triangulation of interviews and documents, prolonged engagement with the data, and

careful probing during interviews. Dependability was supported through transparent documentation of sampling, data collection, and coding procedures. Confirmability was strengthened by reflexive memoing and grounding interpretations in verbatim excerpts, while transferability was facilitated through rich contextual description of the institutional setting. Informal member clarification was undertaken during interviews to verify the accuracy of interpretations.

Ethical Considerations

The study adhered to accepted ethical standards for social science research. Participation was voluntary, informed consent was obtained prior to data collection, and confidentiality was ensured through anonymization of respondents and institutions. Given the sensitivity of procurement and fraud-related discussions, particular care was taken to avoid attribution of specific allegations to identifiable individuals or MDAs. The study was conducted in line with applicable institutional research ethics guidelines for academic research in public sector settings.

Scope Conditions and Limitations

This study is not intended to estimate the prevalence of procurement fraud or to statistically test causal relationships. Instead, it provides analytical generalization by identifying mechanisms through which procurement frameworks are translated into practice at the sub-national level. The findings illuminate how and why procurement fraud risks persist under formal regulatory regimes and provide a theoretically informed foundation for future comparative or large-sample studies.

Results

Findings are presented thematically, aligned with the conceptual framework. Illustrative quotes are attributed to anonymized roles (e.g., Procurement Officer, MDA-A).

Compliance with Procurement Rules

Respondents across MDAs reported strong awareness of the Yobe State Public Procurement Law (2016) and routine preparation of required documents. However, accounts consistently indicated procedural (paper) compliance rather than substantive competition.

"We follow the steps—advertisement, bids, evaluation report—everything is properly documented. But sometimes the decision is already settled before the tender even starts. That is how the system works." *Procurement Officer, MDA-B*

"If auditors come, the documents are usually in order. Whether the best bidder actually wins is a different issue." *(Accounts Officer, MDA-C)*

Document review showed standardized paperwork across cases but limited variation in bidder outcomes, reinforcing the perception of compliance without real contestability.

Monitoring and Oversight Practices

Monitoring existed formally through internal audit checks and occasional reviews, but was described as episodic and largely post-hoc, with limited deterrent effect.

"Auditors usually come after everything has been concluded. At that point, there is very little that can be changed." *(Internal Auditor, MDA-A)*

"We mainly check the files, not the decisions themselves. Once the paperwork is complete, we move on." *(Audit Staff, MDA-D)*



Capacity constraints and limited operational independence were frequently cited as reasons monitoring rarely intervenes during live procurement stages.

Table 1. Synthesis of Findings: Implementation Failures and Fraud-Enabling Conditions in Public Procurement

IC	Findings	I-FEC
Compliance	Routine paperwork preparation, strong rule awareness, but consistent accounts of procedural/paper compliance without real competition or contestability.	Sustains the Opportunity for manipulation, as formal rules are used to mask pre-determined outcomes.
Monitoring	Episodic and post-hoc (after the fact). Primarily checks files, not the actual decisions. Limited operational independence and capacity.	Opportunity is sustained; checks are not a deterrent during the 'live' stages of procurement.
Training	Uneven and infrequent opportunities; significant skills gaps reported by junior staff, contradicting senior management's views.	Capability to commit complex fraud is constrained for some, but general skills gaps can also increase system vulnerability.
Enforcement Credibility	The weakest component. Sanctions exist in law but are perceived as rare, selective, and influenced by hierarchy. Officials "no fear sanction."	Minimizes the fear factor. Directly lowers the psychological cost, facilitating Rationalization ("nothing will happen").
Technology	Technology is necessary but not sufficient. It only reduces fraud when paired with autonomy and credible sanctions; otherwise, actors adapt, leading to "tech solutionism."	Potential to reduce Opportunity through transparency, but fails to address Rationalization (lack of fear of punishment). If enforcement is weak, actors adapt, leaving Capability unchanged.

Note: IC = Implementation Component; I-FEC = Impact on Fraud-Enabling Conditions

Training and Professional Capacity

Training opportunities were uneven and infrequent. Junior officers emphasized significant skills gaps, while senior officials generally described training as adequate, revealing intra-organizational divergence in perceptions.

"Training? Last one I attend na years back. Most things I learn na from senior man for office." (*Junior Procurement Officer, MDA-C*)

"We organize training when the budget allows. Generally, staff know what they are expected to do." (*Senior Administrator, MDA-B*)

Enforcement and Sanction Credibility

Enforcement emerged as the weakest component of the procurement framework. Although sanctions exist in law, respondents perceived their application as rare, selective, and influenced by hierarchy.

"The truth is that punishment does not follow most cases. If a senior person is involved, the issue is usually settled quietly." (*Procurement Officer, MDA-A*)

"People no fear sanction because dem never see am happen." (*Accounts Officer, MDA-D*)

Perceived Fraud Risks and Contradictions

While respondents consistently denied personal involvement in wrongdoing, they acknowledged persistent system-level vulnerabilities such as bid manipulation and inflated contract variations.

"Personally, I do my work properly. But everyone knows that manipulation happens in the system." (*Procurement Officer, MDA-B*)

This juxtaposition—confidence in personal compliance alongside recognition of systemic fraud risks—highlights an internal contradiction that is examined in the discussion section.

Synthesis of Findings

The findings are synthesized Table 1, structured around the key components of implementation effectiveness and their consequence for fraud risk.

Discussion

The Compliance Illusion and Implementation Failure

The results reveal a compliance illusion: high procedural conformity without corresponding integrity outcomes. This aligns with implementation scholarship showing that rule adoption does not ensure effective practice (Decarolis & Giorgiantonio, 2015; Harland & Ebig, 2021). Similar findings in Ghana and Nigeria demonstrate that procurement acts improve documentation more than outcomes when enforcement is weak (Abrebrese, 2017; Aderemi et al., 2024).

Explaining Fraud Risk via Fraud Diamond Mechanisms

Observed patterns map directly onto Fraud Diamond Theory. Weak, delayed monitoring sustains opportunity; uneven training and complex procedures enhance capability; selective sanctions normalize rationalization ("nothing will happen"); and informal directives reflect **pressure** from hierarchy or politics. Recent reviews confirm that fraud prevention hinges on disrupting these mechanisms rather than adding rules (Haliah & Nirwana, 2023; Wardani et al., 2021).

Contradictions, Social Desirability, and Institutional Culture

The coexistence of declared compliance and acknowledged fraud risk reflects social desirability bias and organizational culture. Officials align with reform narratives publicly while privately recognizing informal practices. White-collar crime perspectives explain how professional legitimacy and selective enforcement embed such contradictions in routine work (Atkinson et al., 2020; Maulidi, 2017). Studies show that ethical culture and organizational commitment moderate fraud only when sanctions are credible (Ulfah et al., 2024).

Enforcement Credibility as the Decisive Variable

Across themes, enforcement credibility—not rule density—emerges as decisive. Where sanctions are uncertain, digital or manual controls have limited effect (Ismail et al., 2018; Kamal & Elim, 2021). This echoes evidence that e-procurement and AI tools reduce fraud only when embedded in strong governance and authentication regimes (Gunasegaran et al., 2023; Ezeji, 2024; Udoiwod et al., 2024).

Technology Is Necessary but Not Sufficient

Respondents' accounts suggest technology could help, but literature cautions against "tech solutionism." Digital tools curb



manipulation when paired with autonomy and sanctions; otherwise, actors adapt (Modrušan et al., 2021; Nai et al., 2022; Mansyuri & Ramadhan, 2024a, 2024b). Thus, technology should amplify enforcement, not substitute for it.

Synthesis and Exploratory Linkage to Research Hypotheses

Taken together, the findings suggest that procurement fraud in sub-national MDAs persists not because rules are absent, but because implementation failures activate all four mechanisms of the Fraud Diamond (Table 2). Weak and delayed monitoring sustains opportunity through a pervasive compliance illusion in which flawless documentation substitutes for substantive oversight; uneven training and procedural opacity reinforce capability by concentrating discretion and technical knowledge; selective and infrequent sanctions normalize rationalization by weakening deterrence; and accounts of outcomes being “already settled” point to hierarchical and political pressure shaping decisions. These mechanisms interact to create a self-reinforcing risk environment in which formal compliance coexists with persistent fraud vulnerabilities, indicating that procurement frameworks fail at the level of institutional translation rather than legal design. As a result, further rule expansion alone is unlikely to reduce procurement fraud unless accompanied by credible enforcement, real-time oversight, and sustained capacity development capable of disrupting the full Fraud Diamond cycle.

Table 2. Discussion: Mapping Failure to the Fraud Diamond

FDM	Evidence from Results
Opportunity	Sustained by weak, delayed monitoring and the "Compliance Illusion" (paperwork is perfect).
Capability	Uneven training and complex, opaque procedures.
Rationalization	Selective and rare sanctions ("The issue is usually settled quietly") normalize informal practices.
Pressure	Indirectly implied by accounts of decisions being "already settled" and the influence of hierarchy/politics.

Note: FDM = Fraud Diamond Mechanism

Taken together, the findings illuminate how the relationships proposed in the study’s research hypotheses unfold in practice, rather than offering confirmatory tests of causal effects. In relation to Hypothesis 1, which explores whether the implementation of procurement frameworks is associated with reduced fraud risk, the results suggest that the mere presence of rules does not translate into effective fraud prevention when implementation mechanisms remain weak. The evidence indicates that formal compliance may coexist with persistent vulnerabilities where monitoring is delayed, training is uneven, and enforcement lacks credibility.

With respect to Hypothesis 2, which examines whether implementation gaps are linked to the persistence of fraud-enabling conditions, the findings offer insight into the mechanisms through which such gaps operate. As summarized in Table 2, weak and post-hoc monitoring appears to sustain opportunity, uneven training and procedural opacity enhance capability, selective enforcement facilitates rationalization, and hierarchical or political influence contributes to pressure. These patterns suggest that fraud risk is shaped by the interaction of multiple institutional factors rather than isolated failures.

Finally, regarding Hypothesis 3, which explores the role of enforcement credibility in fraud prevention, the findings indicate that inconsistent or informal sanctioning practices may weaken deterrence and normalize rule-bending within procurement processes. Rather than establishing enforcement credi-

bility as a definitive causal factor, the results point to its centrality as an enabling or constraining condition in the institutional translation of procurement frameworks.

Overall, the synthesis underscores that procurement fraud at the sub-national level is best understood as an outcome of how procurement frameworks are enacted, interpreted, and enforced in practice. The findings therefore provide exploratory support for the study’s hypotheses by clarifying the institutional pathways through which procurement rules may fail to disrupt fraud-enabling conditions, highlighting areas for deeper empirical investigation in future research.

Conclusion

This study reframes the issue of procurement fraud in sub-national Nigerian MDAs as not merely a consequence of inadequate laws but as a failure of institutional translation. The findings demonstrate that while procurement frameworks are formally adopted and compliance paperwork is generally in order, fraud risks persist due to implementation failures at the level of monitoring, enforcement, and professional capacity. The study’s key theoretical contribution lies in showing that enforcement credibility—not simply regulatory design—is the critical determinant of procurement fraud prevention.

Drawing on Fraud Diamond Theory and White-Collar Crime Theory, the study highlights how weak monitoring, selective enforcement, and the normalizing of rule-bending within bureaucratic cultures create an environment conducive to procurement fraud. The findings challenge prevailing models of procurement governance that assume stronger laws automatically translate into better outcomes. Instead, the study emphasizes the need for effective institutional practices and a shift in organizational culture to address fraud risk effectively.

Policy Recommendations

Based on the study’s findings, the following policy recommendations are offered, with a clear distinction between short-term administrative reforms and long-term institutional reforms.

Short-Term Administrative Reforms

1. **Strengthen Enforcement Credibility:** Immediate attention must be given to enhancing the credibility of sanctions. This involves setting clear disciplinary timelines for procurement violations, applying sanctions consistently, and ensuring that high-level officials are equally subject to scrutiny. Publicizing enforcement actions, within legal limits, would increase deterrence by making the consequences of fraud more certain (OECD, 2016; Transparency International, n.d.).
2. **Institutionalize Continuous Training:** There should be regular, targeted training programs for procurement officers, particularly focusing on fraud detection, ethical decision-making, and contract management. Training should not only cover the formal rules but also incorporate practical fraud prevention tools and ethics (Aderemi et al., 2024; Haliah & Nirwana, 2023). Training programs should be rolled out within the next fiscal year, and staff performance evaluations should reflect training completion and practical application.
3. **Shift Monitoring from Post-Hoc to Real-Time:** Internal audit units should be repositioned to engage in real-time monitoring, especially at critical stages such as bid evaluation and contract management. Shifting from reactive audits to proactive monitoring will allow procurement decisions to be scrutinized before finalization, reducing opportunities for fraud (Ismail et al., 2018).



Long-Term Institutional Reforms

1. Institutionalize E-Procurement with Strong Authentication and Auditing Controls: While technology can play a pivotal role in reducing procurement fraud, it must be complemented by robust enforcement mechanisms. Expanding e-procurement systems with multi-level authentication, real-time tracking, and comprehensive audit trails will help ensure transparency. However, these systems must be backed by consistent enforcement and independent oversight bodies to avoid the pitfalls of simply digitizing existing inefficiencies (Gunasegaran et al., 2023; Udoiwod et al., 2024).
2. Strengthen Institutional Autonomy of Oversight Bodies: Procurement oversight bodies need greater operational independence from political pressures. Empowering audit units and procurement regulators to operate autonomously will allow them to act decisively against violations without fear of political interference. International studies consistently show that independent oversight enhances the credibility of anti-corruption efforts and improves public procurement outcomes (Decarolis & Giorgiantonio, 2015; Harland & Ebig, 2021).
3. Promote an Ethical Organizational Culture: Long-term reductions in procurement fraud will depend on cultivating an ethical organizational culture within MDAs. This involves embedding ethical decision-making into the daily routines of procurement staff and incentivizing ethical behavior through performance evaluations, promotions, and organizational rewards. Leadership should demonstrate a commitment to integrity by consistently upholding ethical standards (Ulfah et al., 2024; Johari et al., 2023).

Study Limitations and Generalizability

While the study provides valuable insights into procurement fraud at the sub-national level, it is subject to several limitations. First, the small sample size (eight respondents across four MDAs) limits the statistical generalizability of the findings. Second, the reliance on self-reported data introduces the potential for social desirability bias, particularly when respondents discuss sensitive topics like fraud. Third, the study's focus on a single state means that the findings may not fully reflect the dynamics in other regions of Nigeria, especially those with more robust oversight or differing political structures.

However, the study achieves analytical generalizability by identifying key mechanisms (e.g., weak enforcement, inadequate training) that are likely to be relevant in similar sub-national contexts. Future studies can build on these findings by testing whether these mechanisms hold true in other states or countries with comparable governance structures (Yin, 2018).

Directions for Future Research

Future research should focus on the following areas:

1. Comparative Studies Across Nigerian States: To test the robustness of these findings, future studies could compare the effectiveness of procurement frameworks across multiple Nigerian states. This would help assess whether enforcement and implementation dynamics differ in states with stronger political will or greater administrative capacity.
2. Mixed-Methods Research with Larger Samples: While this study provides valuable insights, larger-scale studies with more diverse samples are necessary to validate the mechanisms identified. Mixed-methods research incorporating both qualitative and quantitative approaches would provide a more comprehensive understanding of procurement fraud

and its deterrents (Harland & Ebig, 2021; Gunasegaran et al., 2023).

3. Impact of E-Procurement on Fraud Prevention: As e-procurement systems become more widespread, future research should examine how digital tools interact with enforcement structures to reduce fraud. Investigating how digital transparency can complement strong enforcement mechanisms would provide crucial insights into the future of public procurement governance (Modrušan et al., 2021; Nai et al., 2022).

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