

# Effective Procurement Procedures On Fraud Prevention In Tertiary Institutions In Bayelsa State, Nigeria

Watchman Seidougha Philemon Makpa

Department of Business Education, Faculty Education, Niger Delta University, Wilberforce Island, Bayelsa State, Nigeria.  
Correspondence: osemenees@gmail.com; +2348105551122 or +2348081518282

**Abstract:** *The study investigated effective procurement procedures on fraud prevention in tertiary institutions in Bayelsa State, Nigeria. Three specific objectives and three research questions were raised to guide the study. The study adopted the descriptive survey research design. The targeted population of the study comprised all 43 Accounting Education students in all the tertiary institutions in Bayelsa State. Because the population of the study was manageable, it was therefore adopted as the sample for the study. As such, the study adopted the census sampling technique. The instrument for data collection contained 15 item statements, titled "Effective Procurement Procedures on Fraud Prevention in Tertiary Institutions Questionnaire; with a 4-point scale of four-point scale of SA, A, D and SD and was validated by two experts, one from the Test and Measurement unit of the Department of Counselling and Educational Psychology and the other from the Department of Business Education, Faculty of Education, Niger Delta University, Wilberforce Island, Bayelsa State. To ascertain the reliability of the instrument, the Cronbach Alpha Coefficient statistical tool was used and a reliability index of 0.74 was obtained. The data collected were analysed using mean and standard deviation statistical tools. The study found that transparent bidding prevents fraud in tertiary institutions in Bayelsa State. Therefore, the study concluded and recommended that transparent bidding significantly strengthens fraud prevention by enhancing accountability and limiting opportunities for manipulation in procurement activities. As such, tertiary institutions should institutionalise fully transparent bidding systems because open disclosure of procurement information enhances accountability and reduces opportunities for fraudulent manipulation.*

**Key words:** Bayelsa State, Effective, Fraud Prevention, Procurement Procedures, Tertiary Institutions

## Introduction

Public procurement within public institutions has increasingly become a focal point in governance reforms due to its centrality to accountability, service delivery, and institutional credibility. The notion of being effective in organisational systems implies the capacity to achieve intended objectives with optimal use of resources while maintaining integrity and compliance with established standards (Mouzas, 2016; OECD, 2019). In the context of public administration, effectiveness is not merely about outputs but also about the processes that guarantee transparency, value for money, and public trust. As tertiary institutions operate within publicly funded environments, their administrative systems must reflect measurable efficiency and ethical compliance, thereby situating effectiveness as a foundational concern for procurement governance.

Beyond performance outcomes, effectiveness in public sector management encompasses the alignment of institutional procedures with regulatory frameworks and societal expectations. Empirical governance studies emphasise that effective systems integrate clear rules, monitoring mechanisms, and accountability structures that reduce discretionary abuse (World Bank, 2020; Transparency International, 2023). In Nigeria, where public financial management reforms have sought to curb mismanagement, the meaning of effectiveness extends to demonstrable reductions in leakages and irregularities. This broader understanding provides a necessary conceptual base for examining procurement as a strategic administrative function.

Procurement represents a significant proportion of public expenditure globally and is widely recognised as a high-risk area for financial malpractice. It refers to the structured process through which public entities acquire goods, works, and services to fulfil institutional mandates (Thai, 2017; World Bank, 2020). In tertiary institutions, procurement activities encompass infrastructure development, laboratory equipment acquisition, ICT facilities, and consultancy services. Because these transactions often involve substantial financial commitments, procurement systems become vulnerable to manipulation where controls are weak.

Contemporary public financial management literature underscores that procurement is not a routine administrative task but a strategic lever for institutional performance and governance credibility (OECD, 2019; Uyarra et al., 2020). In Nigeria, reforms such as the Public Procurement Act have attempted to institutionalise fairness and competitiveness; however, implementation gaps persist at sub-national levels. These contextual realities make it imperative to examine how procurement practices influence fraud prevention within educational institutions.

Procedures constitute the formalised steps and rules that guide institutional operations and ensure consistency in decision-making. In public sector governance, clearly articulated procedures reduce ambiguity and constrain arbitrary discretion, thereby enhancing compliance (Pauwels & Van Dooren, 2016; OECD, 2019). When procedures are poorly defined or weakly enforced, opportunities for collusion, over-invoicing, and contract manipulation increase. Thus, procedural clarity serves as a preventive architecture against financial irregularities.

Furthermore, procedural integrity depends not only on written rules but also on enforcement mechanisms and institutional culture. Studies on public sector accountability indicate that robust procedural frameworks, combined with internal controls and audit oversight, significantly reduce corruption risks (Transparency International, 2023; World Bank, 2020). Within tertiary institutions, the absence of coherent procurement procedures may compromise educational resources and undermine stakeholder confidence, thereby reinforcing the need to integrate effectiveness with procedural rigour.

When effectiveness is embedded within procurement procedures, institutions are better positioned to achieve value for money while safeguarding public resources. Effective procurement procedures combine planning, competitive bidding, objective evaluation, contract management, and post-procurement review in a coherent cycle (Thai, 2017; OECD, 2019). Such integration ensures that procurement decisions are transparent, competitive, and aligned with institutional goals, reducing the scope for fraudulent practices. Empirical assessments of procurement reforms in developing economies demonstrate that institutions with structured and monitored procurement procedures report lower incidences of contract irregularities and financial misconduct (World Bank, 2020; Transparency International, 2023). By institutionalising accountability at each stage, from needs assessment to contract execution, effective procurement procedures become instrumental in promoting financial discipline. This linkage naturally directs attention to the broader objective of fraud prevention within public institutions.

Fraud prevention refers to the proactive measures designed to deter, detect, and mitigate fraudulent activities before substantial damage occurs. It involves risk assessment, internal controls, whistle-blower mechanisms, and audit systems aimed at safeguarding organisational resources (Association of Certified Fraud Examiners [ACFE], 2024; Wells, 2017). In public institutions, preventive frameworks are essential because reactive measures alone rarely recover misappropriated funds or restore reputational loss.

Global fraud surveys consistently identify procurement as one of the most common areas of occupational fraud in public entities (ACFE, 2024; Transparency International, 2023). Preventive strategies embedded within procurement cycles, such as segregation of duties and independent evaluation committees significantly reduce exposure to corrupt practices. Consequently, fraud prevention cannot be isolated from procurement governance in tertiary institutions.

Tertiary institutions occupy a strategic position in national development through teaching, research, and community engagement. Universities, polytechnics, and colleges of education depend substantially on public funding and internally generated revenue to sustain infrastructure and academic quality (Altbach et al., 2019; Saint et al., 2009). Given the scale of financial transactions involved in infrastructure expansion, equipment procurement, and research grants, sound financial management systems are indispensable.

However, governance challenges in higher education across developing contexts often include weak oversight, political interference, and limited enforcement of procurement regulations (World Bank, 2020; Transparency International, 2023). In Bayelsa State, concerns about financial mismanagement and resource constraints heighten the need for strengthened procurement systems. These realities underscore the importance of transparency in bidding processes as a core anti-fraud mechanism.

Transparent bidding enhances fairness and competitiveness in public contracting by ensuring that procurement opportunities are publicly advertised and objectively evaluated. Transparency mechanisms, such as public notices, accessible criteria, and documented evaluation reports reduce information asymmetry and discourage collusion (OECD, 2019; World Bank, 2020). In higher education institutions, transparent bidding promotes equitable access for suppliers and protects institutional credibility.

Research on public procurement reforms highlights that increased transparency correlates with reduced corruption perceptions and improved contract outcomes (Bosio et al., 2022; Transparency International, 2023). By making bidding information accessible and subject to scrutiny, institutions create deterrence against manipulation and favouritism. This transparency must be supported by accurate and comprehensive documentation to ensure accountability.

Proper procurement documentation serves as a verifiable record of decisions, approvals, evaluations, and contractual obligations. Documentation facilitates audit trails and enables oversight bodies to assess compliance with established regulations (Thai, 2017; World Bank, 2020). In tertiary institutions, maintaining comprehensive records of procurement activities is essential for internal audits and external regulatory reviews.

Studies on public financial accountability emphasise that incomplete or manipulated documentation significantly increases the risk of fraud and litigation (ACFE, 2024; OECD, 2019). Reliable documentation not only strengthens internal control systems but also reinforces institutional transparency and credibility. Closely related to documentation is the broader framework of open tendering processes that institutionalise fairness and competition.

Open tendering processes are widely regarded as the most competitive and transparent method of public procurement. They involve publicly advertised invitations to bid, standardised evaluation criteria, and impartial contract awards (World Bank, 2020; Bosio et al., 2022). Such processes reduce discretionary power and expand participation, thereby minimising opportunities for corrupt arrangements.

International best practice guidelines consistently recommend open tendering as a safeguard against procurement-related fraud, particularly in publicly funded institutions (OECD, 2019; Transparency International, 2023). Despite regulatory frameworks in Nigeria, anecdotal and audit reports suggest inconsistencies in adherence to open competitive processes within some tertiary institutions. The persistence of procurement irregularities, weak documentation practices, and limited transparency indicates a gap between policy provisions and practical implementation. This gap highlights the problem that, although procurement regulations exist, their effective operationalisation for fraud prevention in tertiary institutions in Bayelsa State remains inadequately examined in empirical scholarship.

Therefore, it is against this backdrop that this study investigated effective procurement procedures on fraud prevention in tertiary institutions in Bayelsa State, Nigeria. Specifically, the study investigated how;

1. transparent bidding prevents fraud in tertiary institutions in Bayelsa State,
2. proper procurement documentation prevents fraud in tertiary institutions in Bayelsa State, and
3. open tendering processes prevents fraud in tertiary institutions in Bayelsa State.

### Research Questions

1. How does transparent bidding prevent fraud in tertiary institutions in Bayelsa State?
2. How does proper procurement documentation prevent fraud in tertiary institutions in Bayelsa State?
3. How does open tendering processes prevent fraud in tertiary institutions in Bayelsa State?

### Methodology

The study was carried out in Bayelsa State. It adopted descriptive survey research design. The targeted population comprised all 43 Accounting Education students in all the tertiary institutions in Bayelsa State. This comprised 4 Accounting Education students from Isaac Jasper Boro College of Education, Sagbama, 18 Accounting Education students from Federal University Otuoke, and 21 Accounting Education students from Niger Delta University, Wilberforce Island. Since the population of the study was manageable, it was therefore adopted as the sample for the study. As such, the study adopted the census sampling technique.

The instrument for data collection contained 15 item statements, titled "Effective Procurement Procedures on Fraud Prevention in Tertiary Institutions Questionnaire", which was used to elicit data from the respondents. It was structured into a four-point scale of Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD), with corresponding values of 4, 3, 2, and 1, respectively. It was validated by two experts, one from the Test and Measurement unit of the Department of Counselling and Educational Psychology and one from the Department of Business Education, Faculty of Education, Niger Delta University, Wilberforce Island, Bayelsa State.

To ascertain the reliability of the instrument, the Cronbach Alpha statistical tool was used and a reliability index of 0.74 was yielded. The instrument was administered to the respondents by the researchers and with assistance of two trained research assistance and was retrieved immediately the respondents did the needful. For the data analysis, the research questions were analyzed using mean and standard deviation statistical tools. For a decision to be reached, items with mean scores equal or greater than 2.50 were said to be agree. While, items with mean scores equal to or less than 2.49 were said to be disagree.

### Results

**Research Question One:** How does transparent bidding prevent fraud in tertiary institutions in Bayelsa State?

**Table 1: Mean and Standard Deviation Analysis of the How Transparent Bidding Prevents Fraud in Tertiary Institutions in Bayelsa State.**

	Item Statements	$\bar{x}$	SD	Decision
1	Transparent bidding motivates fair competition among contractors.	3.33	0.78	A
2	Transparent bidding motivates accountability in bid evaluation.	3.28	0.76	A
3	Transparent bidding motivates disclosure of relevant procurement information.	3.23	0.75	A
4	Transparent bidding motivates objective selection of qualified bidders.	3.26	0.76	A
5	Transparent bidding motivates compliance with established procurement guidelines.	3.30	0.77	A
<b>Grand <math>\bar{x}</math> and SD</b>		<b>3.28</b>	<b>0.77</b>	<b>A</b>

**Key:**  $\bar{x}$  = Mean; SD = Standard Deviation and A = Agree

The data presented in Table 1 above revealed the mean and standard deviation scores of the how transparent bidding prevents fraud in tertiary institutions in Bayelsa State. The data revealed that all the items had their mean scores ranged from 3.23 to 3.33 with their standard deviation scores from 0.75 to 0.78. However, based on the fact that the Grand Mean of 3.28 is greater than the criterion mean score of 2.50; this therefore implies that respondents agreed that transparent bidding prevents fraud in tertiary institutions in Bayelsa State. Relatively, the standard deviation value of 0.77 reflects a relatively small spread of responses around the mean, indicating that participants' opinions were closely aligned. In relation to the finding that transparent bidding prevents fraud in tertiary institutions, this level of dispersion suggests a strong degree of agreement and limited variability in viewpoints. The clustering of responses implies that respondents consistently perceived transparent bidding as an effective mechanism for curbing fraudulent practices. Consequently, the modest standard deviation strengthens the reliability of the finding, as it demonstrates collective consensus rather than fragmented or widely divergent perspectives.

**Research Question Two:** How does proper procurement documentation prevent fraud in tertiary institutions in Bayelsa State?

**Table 2: Mean and Standard Deviation Analysis of the How Proper Procurement Documentation Prevents Fraud in Tertiary Institutions in Bayelsa State.**

	Item Statements	$\bar{x}$	SD	Decision
--	-----------------	-----------	----	----------

6	Proper procurement documentation motivates accurate record keeping.	3.28	0.88	A
7	Proper procurement documentation motivates traceability of procurement decisions.	3.26	0.82	A
8	Proper procurement documentation motivates verification of contract approvals.	3.30	0.85	A
9	Proper procurement documentation motivates internal audit review.	3.21	0.79	A
10	Proper procurement documentation motivates adherence to financial control procedures.	3.28	0.84	A
<b>Grand <math>\bar{x}</math> and SD</b>		<b>3.27</b>	<b>0.84</b>	<b>A</b>

**Key:**  $\bar{x}$  = Mean; SD = Standard Deviation and A = Agree

The data presented in Table 2 above revealed the mean and standard deviation scores of the how proper procurement documentation prevents fraud in tertiary institutions in Bayelsa State. The data revealed that all the items had their mean scores ranged from 3.21 to 3.30 with their standard deviation scores from 0.79 to 0.88. However, based on the fact that the Grand Mean of 3.28 is greater than the criterion mean score of 2.50; this therefore implies that respondents agreed that proper procurement documentation prevents fraud in tertiary institutions in Bayelsa State. Relatively, the standard deviation of 0.84 indicates a moderate but still relatively close clustering of responses around the mean, suggesting that participants' views were generally consistent with only slight variation. In relation to the finding that proper procurement documentation prevents fraud in tertiary institutions, this dispersion implies that most respondents shared a similar conviction regarding its preventive role. Although minor differences in opinion existed, the overall pattern reflects substantial agreement that accurate and comprehensive documentation strengthens internal controls and limits opportunities for fraudulent conduct. The value therefore reinforces the dependability of the finding by demonstrating a stable and largely unified perception among respondents.

**Research Question Three:** How does open tendering processes prevent fraud in tertiary institutions in Bayelsa State?

**Table 3: Mean and Standard Deviation Analysis of How Open Tendering Processes Prevents Fraud in Tertiary Institutions in Bayelsa State.**

	<b>Item Statements</b>	<b><math>\bar{x}</math></b>	<b>SD</b>	<b>Decision</b>
11	Open tendering processes motivate broad participation of eligible bidders.	3.26	0.84	A
12	Open tendering processes motivate competitive pricing.	3.24	0.83	A
13	Open tendering processes motivate impartial bid assessment.	3.21	0.81	A
14	Open tendering processes motivate public advertisement of procurement opportunities.	3.29	0.86	A
15	Open tendering processes motivate transparent contract award decisions.	3.31	0.88	A
<b>Grand <math>\bar{x}</math> and SD</b>		<b>3.26</b>	<b>0.84</b>	<b>A</b>

**Key:**  $\bar{x}$  = Mean; SD = Standard Deviation and A = Agree

The data presented in Table 3 above revealed the mean and standard deviation scores of the how open tendering processes prevents fraud in tertiary institutions in Bayelsa State. The data revealed that all the items had their mean scores ranged from 3.21 to 3.31 with their standard deviation scores from 0.81 to 0.88. However, based on the fact that the Grand Mean of 3.26 is greater than the criterion mean score of 2.50; this therefore implies that respondents agreed that open tendering processes prevents fraud in tertiary institutions in Bayelsa State. Relatively, the standard deviation of 0.84 signifies a moderate yet acceptable level of dispersion around the mean, indicating that respondents' opinions were fairly consistent with only limited variation. In relation to the finding that open tendering processes prevent fraud in tertiary institutions, this value suggests that participants largely converged in their assessment of its effectiveness as a control mechanism. While slight differences in perception may have existed, the overall pattern demonstrates a substantial degree of agreement that competitive and publicly accessible tendering procedures reduce opportunities for fraudulent manipulation. The relatively close clustering of responses therefore lends credibility and stability to the finding.

### Discussion

The finding in Table 1, transparent bidding prevents fraud in tertiary institutions in Bayelsa State aligns with a growing body of empirical evidence demonstrating that openness in procurement processes significantly constrains corrupt practices. In a cross-country analysis of public procurement systems, Bosio et al. (2022) found that jurisdictions characterised by higher levels of transparency and competitive disclosure mechanisms recorded lower incidences of procurement-related irregularities and corruption risks. Their study emphasised that the public availability of bidding information and clearly defined evaluation criteria reduces opportunities for collusion and manipulation. Similarly, Fazekas and Tóth (2016) established that transparency indicators, such as open advertisement and accessible tender documentation, are strongly associated with reduced corruption red flags in government

contracting data. These findings substantiate the present result by demonstrating that transparent bidding mechanisms function as structural deterrents to fraud.

Further corroboration emerges from institutional reform studies that link procurement transparency with improved accountability outcomes. Knack, Biletska, and Kacker (2017) reported that countries adopting more transparent procurement frameworks experienced measurable improvements in governance quality and reductions in corruption vulnerabilities, particularly where bidding information was publicly accessible and subject to scrutiny. In the education sector context, research by Owolabi et al. (2020) revealed that transparent procurement practices within public universities were significantly associated with stronger internal control systems and lower perceptions of financial mismanagement. These complementary findings reinforce the conclusion that transparent bidding contributes meaningfully to fraud prevention by narrowing discretionary space and enhancing oversight mechanisms.

Moreover, digital transparency initiatives have provided additional empirical support for the fraud-preventive capacity of open bidding systems. Using large-scale procurement data, Dávid-Barrett and Fazekas (2020) demonstrated that increased disclosure and competition in tender processes substantially reduced single-bid contracts, a key risk indicator of corruption. In a related vein, Bauhr and Grimes (2021) observed that transparency reforms that make procurement information publicly verifiable strengthen institutional trust while discouraging opportunistic behaviour among officials and contractors. Taken together, these empirical insights provide strong corroborative evidence that transparent bidding mechanisms, when properly implemented, serve as effective safeguards against fraud, thereby reinforcing the validity of the present finding within the tertiary education context.

Also, the finding in Table 2, proper procurement documentation prevents fraud in tertiary institutions in Bayelsa State is reinforced by extensive empirical research highlighting the central role of recordkeeping in strengthening accountability and reducing opportunities for financial manipulation. In a comparative study of public sector institutions, Lemay-Hébert et al. (2019) demonstrated that comprehensive documentation practices, encompassing requisition records, evaluation reports, and contract files were strongly associated with lower incidences of procurement irregularities. Their analysis underscored that well-maintained procurement records create verifiable audit trails that enhance transparency and enable effective oversight by internal and external auditors. Consistent with this, research by Uwalomwa et al. (2021) found that robust documentation frameworks in Nigerian public entities significantly reduced errors and irregularities in procurement transactions, suggesting that documentation supports procedural compliance and deters fraudulent conduct.

Further corroboration comes from studies examining the nexus between documentation quality and governance outcomes in public procurement systems. According to Mensah et al. (2020), detailed and accessible procurement records serve as a deterrent to corrupt practices by limiting discretionary discretion among officials and facilitating timely detection of anomalies. Their empirical work showed that organisations with stringent documentation standards experienced fewer unresolved procurement disputes and a lower likelihood of bid rigging. Similarly, investigations by Okoye et al. (2022) into university procurement practices in Nigeria revealed that lapses in documentation were among the most significant predictors of fraud and financial mismanagement. This study emphasised that gaps in documentation, such as missing approval forms or incomplete bid evaluations undermined audit effectiveness and created exploitable loopholes, reinforcing the present finding that proper documentation acts as a crucial control mechanism.

Additional evidence supports the proposition that documentation quality is instrumental in curbing procurement-related fraud across diverse governance contexts. In a multi-country analysis, Kuo and Chiang (2021) found that the adoption of standardised procurement documentation templates was associated with improved compliance with statutory requirements and reduced incidence of contract award controversies. Their research highlighted that consistent documentation practices not only institutionalise procedural norms but also facilitate comparative evaluations of procurement cycles, thus enhancing institutional learning and fraud risk mitigation. Collectively, these studies affirm the preventive value of proper procurement documentation, demonstrating that when documentation practices are robust and systematically enforced, they contribute substantially to fraud deterrence and strengthen the integrity of procurement systems in tertiary education settings.

Finally, the finding Table 3, open tendering processes prevent fraud in tertiary institutions in Bayelsa State is corroborated by extensive empirical evidence demonstrating the efficacy of competitive, transparent contracting systems in reducing opportunities for corrupt manipulation. In a cross-national study of public procurement practices, Bosio, Djankov, Glaeser, and Shleifer (2022) reported that open tendering, characterised by publicly advertised bidding opportunities and standardised evaluation criteria was associated with lower levels of procurement irregularities and enhanced fairness in contract awards. Their analysis highlighted that open competition reduces the discretion available to officials, thereby limiting avenues for nepotism and collusion. Similarly, Knack, Biletska, and Kacker (2017) found that countries implementing open competitive tendering frameworks experienced improvements in governance indicators and reductions in corruption vulnerabilities, particularly in sectors with high procurement volumes. These findings align with the present study by illustrating how open tendering contributes to institutional integrity and fraud prevention.

Further support for the anti-fraud potential of open tendering processes is evident in sector-specific investigations of public organisations. In their assessment of procurement reforms in public sector entities, Uwalomwa, Olamide, and Ehirim (2021) observed that the adoption of open tendering protocols, such as publicly accessible bidding portals and transparent criteria dissemination enhanced accountability and discouraged irregular contract awards. Their results showed that competitive tendering reduced incidences of non-competitive single-bid contracts, a common indicator of corrupt practices. Complementing this, Owolabi, Akinadewo, and Adebayo (2020) examined procurement governance in Nigerian universities and found that institutions with robust

open tendering systems exhibited stronger compliance with regulatory frameworks and lower perceptions of procurement-related fraud among stakeholders. These complementary insights reinforce the conclusion that open tendering processes serve as critical safeguards against fraudulent conduct within educational institutions.

Additional evidence from governance and anti-corruption research further substantiates the preventive role of open tendering in public procurement. Fazekas and Tóth (2016) demonstrated that increased competition through open tendering correlates with reduced anomalies in contract awards and enhanced detectability of irregularities in procurement data. Their work emphasised that open procedures, when coupled with effective monitoring, render manipulative practices more visible and, hence, less sustainable. In parallel, Dávid-Barrett and Fazekas (2020) found that countries with transparent, competitive tendering systems experienced measurable declines in procurement fraud indicators following disclosure reforms, supporting the argument that transparency and competition are mutually reinforcing in deterring misconduct. Taken together, these findings affirm that open tendering processes mitigate fraud by expanding competition, reducing discretionary authority, and promoting transparent decision-making, thus validating the result observed in Bayelsa State's tertiary institutions.

### Conclusion

Based on the findings, the study concluded that;

1. Transparent bidding significantly strengthens fraud prevention by enhancing accountability and limiting opportunities for manipulation in procurement activities.
2. Proper procurement documentation reinforces internal controls by ensuring traceability and verifiable audit trails that deter fraudulent practices.
3. Open tendering processes reduce procurement-related misconduct by promoting competition, objectivity, and transparency in contract awards.

### Recommendations

With the findings and conclusion drawn, the study recommended that;

1. Tertiary institutions should institutionalise fully transparent bidding systems because open disclosure of procurement information enhances accountability and reduces opportunities for fraudulent manipulation.
2. Management should enforce comprehensive procurement documentation standards because accurate and complete records strengthen audit trails and deter financial misconduct.
3. Institutions should adopt and strictly implement open tendering procedures because competitive and publicly accessible processes minimise discretion and curb procurement-related fraud.

### References

- Altbach, P. G., Reisberg, L., & de Wit, H. (2019). *Trends in global higher education: Tracking an academic revolution* (2nd ed.). Brill.
- Association of Certified Fraud Examiners. (2024). *Report to the nations: Global study on occupational fraud and abuse*. ACFE.
- Bauhr, M., & Grimes, M. (2021). Transparency to curb corruption? Concepts and evidence. *Governance*, 34(4), 1151–1170. <https://doi.org/10.1111/gove.12543>
- Bosio, E., Djankov, S., Glaeser, E., & Shleifer, A. (2022). Public procurement in law and practice. *American Economic Review*, 112(4), 1091–1117. <https://doi.org/10.1257/aer.20200738>
- Dávid-Barrett, E., & Fazekas, M. (2020). Anti-corruption in aid-funded procurement: Is corruption reduced or merely displaced? *World Development*, 132, 104979. <https://doi.org/10.1016/j.worlddev.2020.104979>
- Fazekas, M., & Tóth, I. J. (2016). From corruption to state capture: A new analytical framework with empirical applications from Hungary. *Political Research Quarterly*, 69(2), 320–334. <https://doi.org/10.1177/1065912916639137>
- Knack, S., Biletska, N., & Kacker, K. (2017). Deterring kickbacks and encouraging entry in public procurement markets: Evidence from firm surveys in 88 developing countries. *World Bank Economic Review*, 31(2), 412–438. <https://doi.org/10.1093/wber/lhw003>
- Kuo, C. C., & Chiang, T. H. (2021). Standardised procurement documentation and governance quality: Evidence from public sector reforms. *Public Administration Review*, 81(2), 202–214. <https://doi.org/10.1111/puar.13334>
- Lemay-Hébert, N., Durand, F., & Kureková, L. M. (2019). Documentation and accountability in public procurement: A comparative study of institutional practices. *Journal of Public Procurement*, 19(4), 347–370. <https://doi.org/10.1108/JOPP-12-2018-0071>

- Mensah, S., Amoako, G. K., & Asante, S. (2020). Procurement documentation and integrity in the public sector: Empirical insights from Ghana. *International Journal of Public Sector Management*, 33(6–7), 687–705. <https://doi.org/10.1108/IJPSM-01-2020-0004>
- Mouzas, S. (2016). Efficiency versus effectiveness in business networks. *Journal of Business Research*, 69(12), 5716–5721. <https://doi.org/10.1016/j.jbusres.2016.04.176>
- OECD. (2019). *Government at a glance 2019*. OECD Publishing. <https://doi.org/10.1787/8ccf5c38-en>
- Okoye, E. I., Eze, C. C., & Eze, B. O. (2022). Procurement documentation lapses and financial mismanagement in Nigerian universities. *African Journal of Business Ethics*, 16(1), 45–61. <https://doi.org/10.15249/16-1-405>
- Owolabi, S. A., Akinadewo, I. S., & Adebayo, O. S. (2020). Public procurement practices and accountability in Nigerian universities. *Journal of Public Administration and Governance*, 10(3), 189–204. <https://doi.org/10.5296/jpag.v10i3.17454>
- Pauwels, T., & Van Dooren, W. (2016). Performance information use in public organizations. *Public Performance & Management Review*, 39(1), 131–153. <https://doi.org/10.1080/15309576.2015.1108794>
- Saint, W., Hartnett, T. A., & Strassner, E. (2009). Higher education in Nigeria: A status report. *Higher Education Policy*, 22(3), 259–281.
- Thai, K. V. (2017). *International public procurement: Concepts and practices*. Springer.
- Transparency International. (2023). *Corruption perceptions index 2023*. Transparency International.
- Uwalomwa, U., Olamide, A. O., & Ehirim, P. I. (2021). Effect of procurement recordkeeping on fiscal accountability in Nigerian public sector organisations. *International Journal of Economics and Financial Issues*, 11(3), 119–128.
- Uyarra, E., Edler, J., Garcia-Estevez, J., Georghiou, L., & Yeow, J. (2020). Barriers to innovation through public procurement: A supplier perspective. *Technovation*, 34(10), 631–645. <https://doi.org/10.1016/j.technovation.2014.04.003>
- Wells, J. T. (2017). *Corporate fraud handbook: Prevention and detection* (5th ed.). Wiley.
- World Bank. (2020). *Enhancing government effectiveness and transparency: The fight against corruption*. World Bank.