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**RESEARCH ARTICLE**

# Impact of Corruption Allegations on Project Delivery: A Forensic Audit Perspective of the Rivers Monorail Debacle

**Joshua Dienye Jaja**

*Department of Quantity Surveying, Enugu State University of Science and Technology, Enugu, Nigeria*

## Abstract

*The study examined the impact of corruption allegations on project delivery from a forensic audit perspective of the Rivers Monorail debacle, with specific objectives to examine the effect of Abuse of Entrusted Power on Project Delivery and to evaluate the effect of Private Gain on Project Delivery. A survey research design was adopted for the study. A structured questionnaire with a five-point Likert scale was used to collect data. The statistical tools employed were descriptive statistics — including simple percentages, mean, and standard deviation of the measurement items — while Chi-square ($\chi^2$) analysis was used to test the hypotheses formulated for the study. The results revealed that Abuse of Entrusted Power has a significant positive effect on Project Delivery, with a p-value of 0.00 < 0.05, and Private Gain has a significant positive effect on Project Delivery, with a p-value of 0.00 < 0.05. The study concluded that the forensic audit of the Rivers Monorail project reveals a highly counterintuitive and complex dynamic regarding the intersection of corruption and infrastructure execution. The study recommended that project delivery assessments be decoupled from mere timeline adherence and physical mobilization.*

**Keywords:** *Corruption Allegations; Delivery; Project Delivery; Forensic Audit Perspective; Rivers Monorail Debacle*

**Citation**

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## 1. Introduction

The delivery of mega-infrastructure projects is a cornerstone of national development, particularly in rapidly urbanizing developing economies where the deficit in transport, power, and housing severely constrains economic growth. However, the global construction industry remains disproportionately susceptible to corruption, with Transparency International (2013) estimating that corruption accounts for between 5% and 30% of total construction costs globally. In developing nations like Nigeria, this vulnerability is exacerbated by weak institutional frameworks, opaque procurement processes, and pervasive political interference. The impact of corruption on project delivery is well-documented: it manifests as severe cost overruns, compromised structural quality, extensive schedule delays, and, in extreme cases, total project abandonment (Owusu et al., 2019; Sohail & Cavill, 2008). Yet, a critical and often overlooked dimension of this phenomenon is the disruptive power of corruption allegations themselves. Long before legal convictions are secured, the mere emergence of credible allegations regarding financial impropriety, contract inflation, or kickbacks can fundamentally paralyze project delivery by triggering funding freezes, political fracturing, and contractor disputes.

To unravel the complex realities of these financial irregularities, the application of forensic auditing has become indispensable. Unlike traditional financial auditing, which primarily focuses on verifying the accuracy of historical financial statements, forensic auditing integrates accounting, investigative skills, and legal methodology to trace funds, detect fraud, and evaluate the veracity of procurement processes (Okoye & Gbegi, 2013). From a forensic audit perspective, project delivery failures are rarely mere administrative oversights; they are often the symptomatic outcomes of calculated systemic manipulations, such as over-invoicing, phantom billing, and the circumvention of due process. Utilizing this lens allows researchers and investigators to move beyond political rhetoric and empirically quantify how alleged financial malfeasance directly translates into halted construction, degraded asset value, and wasted state resources.

A quintessential case study that demands this forensic examination is the Rivers Monorail Project in Port Harcourt, Nigeria. Conceived in 2011 under the administration of Governor Rotimi Amaechi, the project was initially slated to cost over $300 million, with projections eventually ballooning toward $1.3 billion. It was envisioned as a transformative mass transit solution for the congested oil hub. However, the project was abruptly halted in 2015 following a highly acrimonious political transition. The succeeding administration of Governor Nyesom Wike publicly alleged that the monorail was a conduit for massive financial fraud, citing inflated contract sums awarded to the sole foreign contractor, lack of proper due diligence, and the suspicious withdrawal of state funds (Rivers State Government White Paper, 2016). Consequently, the project was officially abandoned, leaving a scar of massive, decaying concrete pillars across the city skyline — a stark physical manifestation of a project derailed.

The Rivers Monorail debacle provides a fertile ground for analyzing the intersection of corruption allegations and project delivery. While the political class weaponized the allegations for partisan gains, the tangible impact was the complete seizure of project delivery mechanisms. From a forensic standpoint, the central problem lies in dissecting whether the project's failure was purely a victim of political discontinuity, or if the allegations of contract inflation and procurement fraud were empirically substantiable and directly responsible for the project becoming financially unviable. Despite extensive media coverage and political grandstanding surrounding the Monorail, there is a distinct lack of rigorous, forensic-based academic analysis that objectively traces the financial trajectory of the project, separates fact from political fiction, and explicitly links the mechanics of the alleged fraud to the physical cessation of the project.

Therefore, analyzing the Rivers Monorail from a forensic audit perspective is essential to understand how corruption allegations act as a catalyst for project failure. By forensically evaluating the procurement irregularities, contract variations, and cash flows associated with the project, this analysis aims to provide

an empirical understanding of how systemic financial malfeasance, whether proven in court or entrenched in public perception, translates into physical and financial project failure.

### *Statement of the Problem*

The delivery of mega-infrastructure in developing economies is frequently derailed not merely by actual funding deficits, but by the paralyzing effects of corruption allegations that fracture political consensus and sever financial support. The Rivers Monorail Project in Nigeria exemplifies this critical dynamic. What began as a transformative urban transit initiative was abruptly halted in 2015 following highly publicized allegations by the succeeding state administration regarding massive contract inflation, procurement irregularities, and the misappropriation of funds potentially exceeding $1 billion. The core problem is that these corruption allegations — regardless of whether they were politically weaponized or empirically substantiated — directly catalyzed the project's abandonment, resulting in catastrophic sunk costs, contractor disputes, and severe urban blight. However, the current understanding of the Monorail's demise is deeply polarized, driven predominantly by partisan political rhetoric, judicial commission disputes, and media sensationalism rather than objective, audited financial data.

Consequently, there is a critical gap in empirical literature regarding the exact financial mechanics that linked these allegations to the physical cessation of the project. There is a conspicuous absence of a rigorous forensic accounting analysis that systematically traces the project's financial trajectory to isolate how specific alleged fiscal anomalies (such as over-invoicing, scope manipulation, or bypassed due process) mechanically compromised the project's delivery parameters. Without applying a forensic audit perspective to empirically dissect these allegations, quantify the actual financial deviations from the original scope, and establish a clear evidentiary trail, policymakers and anti-corruption agencies remain unequipped to separate political theater from actionable financial malfeasance. This lack of objective clarity not only obscures the true cost of the Rivers Monorail debacle, but also leaves the construction industry without empirically grounded frameworks to understand and mitigate how corruption allegations systematically paralyze mega-project delivery.

### *Objective of the Study*

The main objective of this study is to examine the impact of corruption allegations on project delivery from a forensic audit perspective of the Rivers Monorail debacle. Specifically, the study seeks to:

**i.** Examine the effect of Abuse of Entrusted Power on Project Delivery: A Forensic Audit Perspective of the Rivers Monorail Debacle.

**ii.** Evaluate the effect of Private Gain on Project Delivery: A Forensic Audit Perspective of the Rivers Monorail Debacle.

### *Hypotheses of the Study*

**$H^{01}$**: Abuse of Entrusted Power has no significant effect on Project Delivery: A Forensic Audit Perspective of the Rivers Monorail Debacle.

**$H^{02}$**: Private Gain has no significant effect on Project Delivery: A Forensic Audit Perspective of the Rivers Monorail Debacle.

# 2. Literature Review

## 2.1 Conceptual Review

### *Corruption Allegations*

Corruption is an international phenomenon, and one that has been associated with almost every kind of society ranging from advanced, primitive, modern and traditional societies. It is a worldwide problem that has taken on varied forms and levels. According to Nkom (1982), corruption can be said to be the perversion of public affairs for private advantage. Nkom further believed that corruption involved bribery, the award of unauthorized incentives to persons in position of authority, either acting or refusing to act in ways that would give advantage to the giver, and then the recipient in return. Corruption also involves the embezzlement of public fund and resources, nepotism and other related malpractices. Also, in support of what has just been mentioned, Levy and Doig (1996) defined corruption as the use of position, resources and facilities for personal advantages, or possible conflict of interest between public positions and private interests. This involves the misconduct of public servants and is generally covered by various rules and regulations governing such activities. Based on the above definition, it is always usual to hear of corruption as perversion of public affairs for private advantage.

Precisely, Nigeria has everything that humans require to develop herself, both materially and intellectually. Unfortunately, Nigeria is witnessing some challenges, and over the years, she has not been able to develop. One reason why Nigeria is finding it hard to develop is that the people and the country are striving for development within the state of poverty, hunger, diseases, and unemployment, among others. No country is entirely free from corruption (Agumagu & Jaja, 2023), but unfortunately in Nigeria, the extent of corruption is high to the extent that almost all problems related to governance, bad administration, abuse of power, injustice, economic crises, and development difficulties are always associated with it. The severity of the corruption problem in Nigeria has resulted in the United Nations (2017) stating that the most outstanding characteristic of corruption in Nigeria is the frequent movement of stolen funds out of the country. It is estimated that about $350–$400 billion looted by the political elite in the country is held in foreign bank accounts in different parts of the world, mostly in Western countries.

### *Abuse of Entrusted Power*

The abuse of power held in trust forms the conventional meaning of corruption, characterized by bribery, embezzlement, or cronyism in either public or private sectors. In other words, it entails the use of an individual's position for selfish gains, undermining democracy and economic stability. Scholars have analyzed abuse of entrusted power from diverse theoretical frameworks. According to Nye (1967), corruption refers to deviation from one's formal duties as a public office holder, resulting from private gains like wealth, status, or self-interest. Such a conceptualization widens the definition of abuse of entrusted power by recognizing that corruption may be both illegal and unethical. In a similar vein, Klitgaard (1988) described corruption in the following equation: 'Corruption = Monopoly + Discretion − Accountability,' implying that abuse of entrusted power occurs in situations where officials have too much power without adequate accountability measures. Recent research has found that the abuse of power persists due to weak or ineffective accountability. For instance, Tobore (2023) suggests that power alone may corrupt individuals since it enhances one's sense of entitlement, selfishness, and unethical behavior, especially in situations without accountability.

Power abuse can take many different forms, such as bribery, embezzlement, fraud, nepotism, favoritism, extortion, and political corruption. Bribery implies the giving or acceptance of payment, gifts, or favors in order to secure favorable treatment, while embezzlement is the misappropriation or illegal use of funds entrusted to the person responsible for managing them, either organizational or public funds. Nepotism and favoritism mean using family members or friends as employees or associates regardless of their qualifications or abilities. Political corruption involves controlling public policies and resources in order to

sustain one's power or gain financial advantage. Johnston (2005) suggests that political and economic conditions can affect types of corruption and abuse of power; however, they both tend to undermine democracy and erode confidence. Corruption and abuse of power have been identified in recent socio-legal studies as major hindrances to good governance since they involve the misuse of public power and authority in order to benefit oneself.

### *Private Gain*

Private gain entails the benefits that individuals derive from actions and transactions either economically, politically, or institutionally. The term is broadly employed in disciplines including economics, public administration, political science, and business ethics to illustrate how people act on their self-interest, often to the detriment of communal good. While private gain is legally attained through production activities such as business ventures, investment, innovation, and employment where people receive recognition and rewards for their efforts and contributions, private gain turns into something negative when people employ their positions or powers to advance their interest in a public and organizational context. These include acts such as corruption, bribery, misappropriation, and nepotism among others. According to recent literature, an excessive pursuit of private gain in public governance results in poor accountability and institutional inefficiency, leading to decreased public trust not only in developing countries but also in developed economies (Meyer, Luiz & Fedderke, 2024). Economically and ethically, private gain is related to self-interest that can be either productive or unproductive based on whether people are guided by ethical conduct. As per the classical Adam Smith's model of self-interest, people pursuing their self-interest can unconsciously bring about collective benefits through market competition and efficiency.

Nevertheless, according to recent studies conducted by Chen, Pinar and Stengos (2024), private gain achieved through unethical approaches such as bribery and regulatory manipulation has adverse effects on market competition and economic inefficiencies. In countries with poorly developed economies, the absence of effective institutions and enforcement mechanisms creates possibilities for individuals to maximize their private gains through corrupt activities, resulting in the exacerbation of inequality levels and hindering economic development. As far as the areas of governance and politics are concerned, private gain and corruption go hand in hand. In other words, while public officials are supposed to be committed to the interests of the people and deliver good services, prioritization of personal enrichment on their part results in poor service delivery and the creation of weak governance structures. According to Osuma, Ayinde and Ntokozo (2024), corruption motivated by private gain has detrimental impacts on foreign direct investments and economic development in Nigeria.

### *Project Delivery*

Project delivery is the systematic approach to planning, executing, and closing a project through various activities for attaining specific goals while considering certain limitations of scope, schedule, cost, and quality. The term is fundamental to project management and commonly used in the fields of construction, information technology, engineering, and public development projects. Effective project delivery allows proper coordination of resources, risk management, stakeholder satisfaction, and attainment of intended results. According to PMI guidelines, project delivery involves adequate governance, communication, and project process integration from its initiation to closure phases (Project Management Institute, 2021). Currently, there are several approaches to project delivery depending on the type and complexity of the project. Traditional, design-build, and IPD (integrated project delivery) are some of the common types of project delivery approaches. These approaches provide guidance on the distribution of responsibilities among project stakeholders, including the client, contractors, and consultants. Studies indicate that integrated project delivery approaches promote cooperation, conflict resolution, and improve efficiency due to incentivized project participants (AIA California Council, 2022). On the other hand, traditional project delivery approaches are characterized by long delivery periods due to fragmented responsibilities between design and construction entities.

There are also connections between project delivery and project success factors such as cost, time, quality, and stakeholders' satisfaction. It has been revealed that poor project planning, ineffective risk management practices, and lack of communication are some of the reasons for failure and delays in projects (Joslin & Müller, 2020). Thus, it can be said that successful project delivery involves the application of modern methods such as project management software and agile project delivery techniques. Furthermore, there should be competent leadership and organizational support for project delivery to happen successfully. Public sector projects, in particular, are dependent on efficient project delivery processes since they are crucial for infrastructure development, service delivery, and economic growth. Modern governments are implementing performance-based delivery approaches in order to ensure better project delivery processes. According to research findings, good project delivery systems lead to improved efficiency and minimize wastages (World Bank, 2023).

## 2.2 Theoretical Framework

### *Institutional Theory*

Institutional theory offers the basis through which we can understand the relationship between the overall governance climate and project outcomes. The theory explains that the delivery of public projects will depend on the formal rule structure, regulatory system, and methods used to enforce the rules in a country or region. When the institutional framework in an area is weak, there will be increased claims of corruption owing to the lack of proper monitoring, low levels of transparency, and interference from the government in project implementation. According to Flyvbjerg, Holm and Buhl (2011), large infrastructure projects face high risks of inefficiency and corruption in cases where the institutional framework is either absent or weak. This particular theory is quite significant in understanding the failure in the Rivers Monorail Project, as weak institutions affect the ability to monitor and control projects.

Another perspective that elaborates on corruption accusations associated with the delivery of projects is agency theory. According to this theory, there is an association between agents — including contractors, consultants, and project managers — and principals, including government institutions and owners of the project. Agency theory posits that in most cases, agents have the opportunity to pursue their self-interest and might not be able to put the interests of the principal above their own in situations characterized by information asymmetry, which makes it possible for them to manipulate the process and achieve their own gains through practices like contract overpricing, misappropriation of resources, and poor project delivery. In the Rivers Monorail Project, Locatelli, Mariani, Sainati and Greco (2016) assert that the prevalence of agency problems is quite high in megaprojects where corruption and inefficiencies are high due to various stakeholders involved, complicated contractual arrangements, and inadequate monitoring systems.

Forensic audit theory is the scientific process used to investigate problems related to corruption in project delivery. In contrast to regular audits, forensic audit entails examining procurement files, payment vouchers, contracts, and project expense reports to detect any fraud, trace any anomalies in the flow of finances, and retrace financial transactions. According to Wells (2015), forensic audit is important in public works because it helps uncover any financial malpractice and gives grounds for pursuing legal action against those who have engaged in such malpractice. Forensic audit becomes very important when dealing with issues like the Rivers Monorail scandal. Combining the above theories, it is possible to conclude that there are three channels by which the impact of corruption on project implementation occurs. First, institutional weakness allows for the development of corrupt practices because of weak governance and control. Second, conflicts between agencies that develop and implement projects can arise due to information asymmetry and weak control. Third, financial irregularities can be discovered through forensic accounting, which traces cases of misappropriation and unnecessary expenses.

### 2.3 Empirical Review

According to Olawale and Sun's empirical study on the risks faced during construction projects (2010), risk management issues have been identified as one of the major causes of delays and over-budgets on construction projects. As revealed in their findings, poor planning, funding limitations, and insufficient risk management procedures make it extremely unlikely for project success.

In their study on megaprojects, Flyvbjerg, Holm, and Buhl (2011) reported corruption and deception practices as two main causes for project failures within megaprojects. As revealed in their findings, projects end up exceeding budgets since there is usually a manipulation of costs during the planning and procurement processes — an indication of abuse of power.

As indicated in Olken and Pande's (2012) review on corruption within developing countries, private interests tend to be deeply rooted in public sector service delivery mechanisms. In other words, leakage of public funds, inadequate monitoring systems, and lack of accountability enable officials to divert funds for their own benefit.

Dong and Torgler (2013), in their empirical research into the determinants of corruption, demonstrated that weak institutional controls and lack of transparency raise the probability of engaging in private gain behavior by government employees. As can be seen from the results of their study, the improvement of control mechanisms, including audits and mass media oversight, helps decrease the risk of corruption and increase the effectiveness of governance.

The empirical research conducted by Khan, Anumba and Carrillo (2014) into the effect of information exchange on construction project delivery performance showed that stakeholder integration and information exchange increase the effectiveness of the project delivery process, helping to avoid conflicts and enhance decision-making processes.

Mariani, Sainati and Greco (2016) proved that corruption in government infrastructure construction is usually entrenched in procurement processes, contractual management, and political decision-making processes. It should be noted that megaprojects, because of their complexity, cost level, and numerous participants, become especially vulnerable to such processes.

## 3. Methodology

This study adopts a survey research design on the impact of corruption allegations on project delivery from a forensic audit perspective of the Rivers Monorail debacle. The target population comprised mostly personnel, staff, or employees who work with organizations of interest to the study — e.g., the civil service and government parastatals of all categories. The sample size for the study consisted of 156 personnel and staff drawn from twelve (12) organizations involved in the Rivers Monorail Project. The decision to use this sample size was influenced by cost considerations and the fact that a study such as this does not require precision; Cbstis (1972, p.342) confirmed that virtually the same results will be obtained no matter the sample size. Due to the scope of the study, a structured questionnaire was used to collect the required data. Copies of the questionnaire were administered personally by the researcher to the respondents to ensure proper understanding of the questions and to improve the response rate. The questionnaire consisted of 21 structured items designed to obtain information.

A total of 156 questionnaires were distributed to respondents in the selected organizations in Rivers State; of these, 134 questionnaires were properly completed and returned, representing an 85.9% response rate, which was considered adequate for the analysis. The variables for this study were measured using a five-point Likert scale, with all questionnaire items scored on a scale ranging from (1) Strongly Disagree to (5) Strongly Agree. The instrument was designed to measure respondents' perceptions regarding the impact of corruption allegations on project delivery from a forensic audit perspective of the Rivers

Monorail Project. Content validity was established to ensure that the questionnaire adequately measured the variables under investigation. Testing the questionnaire for reliability was the first step undertaken to ensure the appropriateness of the quantitative data for analysis; a Cronbach's Alpha reliability test of 0.814 was employed to determine the internal consistency of the questionnaire items. For the analysis of data, the statistical tools employed were descriptive statistics — including simple percentages, mean, and standard deviation of the measurement items — while Chi-square ($\chi^2$) analysis was used to test the hypotheses formulated for the study. The Statistical Package for the Social Sciences (SPSS) Version 28.0 was used to perform all statistical analyses for the study.

## 4. Data Presentation and Analysis

### 4.1 Demographic Presentation and Descriptive Statistics

The tables, percentages, mean, and standard deviations below are used to represent the profile of the respondents of the questionnaire, presented in Table 1.

**Table 1: Demographic Profile of the Respondents (n = 134)**

| Characteristic | Category | Frequency | Percentage |
|---|---|---|---|
| Gender | Male | 83 | 62% |
| | Female | 51 | 38% |
| Age | 18–24 | 17 | 13% |
| | 25–34 | 30 | 22% |
| | 35–44 | 44 | 33% |
| | 45–54 | 33 | 25% |
| | > 55 | 10 | 7% |
| Department | Project Management | 43 | 32% |
| | Finance and Procurement | 70 | 52% |
| | Internal Audit / Forensic Unit | 21 | 16% |
| Experience | < 2 years | 28 | 21% |
| | 2–5 years | 44 | 33% |
| | 6–9 years | 35 | 26% |
| | > 10 years | 27 | 20% |
| Academic Qualification | PhD | 9 | 6% |
| | M.Sc. | 47 | 35% |
| | B.Sc. / HND | 75 | 56% |
| | Secondary | 3 | 2% |

**Source: Field survey, 2026**

The participants for the research were 62% (83) males and 38% (51) females. There were more males in the research than females since there were more male workers involved in activities related to public infrastructure, forensic auditing, engineering, procurement, and project management in respect of the Rivers Monorail Project in Rivers State. The largest number of participants comprised the age group of 35 to 44 years, making up about 33% (44) of the total respondents, followed by the 45–54 age group at 25%

(33), the 25–34 age group at 22% (30), the 18–24 age group at 13% (17), while those above 55 years comprised about 7% (10) of the respondents.

The majority of the participants came from the Finance and Procurement Department, making up about 52% (70) of the respondents, followed by respondents from the Project Management Department at about 32% (43), while 16% (21) of the total respondents were from the Internal Audit/Forensic Unit. The larger representation of respondents from the Finance and Procurement Department can be attributed to the fact that they are directly involved in the management of finances, procurement, contract management, and the system of accountability — key issues in investigating allegations of corruption and project implementation in the Rivers Monorail Project.

Most of the participants had two to five years' work experience (33%, 44), followed by those with six to nine years (26%, 35), less than two years (21%, 28), and more than ten years (20%, 27). In terms of educational qualifications, about 56% (75) of the respondents had B.Sc./HND qualifications, 35% (47) had M.Sc. qualifications, 6% (9) had PhDs, and 2% (3) had Secondary School Certificates. This educational profile shows that the respondents were academically qualified to understand issues relating to forensic auditing, corruption allegations, and project delivery.

## 4.2 Abuse of Entrusted Power and Project Delivery

**Table 2: Does Abuse of Entrusted Power Affect Project Delivery from a Forensic Audit Perspective of the Rivers Monorail Debacle?**

| # | Measurement Item | SA (%) | A (%) | UN (%) | D (%) | SD (%) |
|---|---|---|---|---|---|---|
| 1 | Abuse of entrusted power has contributed to delays in the completion of the Rivers Monorail Project. | 86 (64%) | 26 (19%) | 02 (1%) | 11 (8%) | 09 (7%) |
| 2 | Abuse of official authority has negatively affected the timely delivery of the Rivers Monorail Project. | 53 (40%) | 47 (35%) | 09 (7%) | 15 (11%) | 10 (7%) |
| 3 | Weak accountability among public officials has reduced the effectiveness of project delivery. | 66 (49%) | 43 (32%) | 05 (4%) | 08 (6%) | 12 (9%) |
| 4 | Effective forensic auditing can detect abuse of entrusted power in public infrastructure projects. | 48 (36%) | 71 (53%) | 06 (5%) | 04 (3%) | 05 (4%) |
| 5 | Strengthening accountability among public officials would improve project delivery in Rivers State. | 40 (30%) | 69 (51%) | 14 (10%) | 05 (4%) | 06 (5%) |

**Source: Field survey, 2026**

Table 2 reflects the opinions of the respondents on the effect of the abuse of entrusted power on project delivery through a forensic audit lens on the Rivers Monorail debacle. The results show that 64% (86) of the respondents strongly agreed, while 19% (26) agreed, that the abuse of entrusted power had been one of the reasons for the delay in the completion of the Rivers Monorail Project; only 1% (2) were undecided, 8% (11) disagreed, and 7% (9) strongly disagreed. On whether abuse of official authority negatively impacted the timely delivery of the project, 40% (53) strongly agreed and 35% (47) agreed, while 7% (9) were undecided, 11% (15) disagreed, and 7% (10) strongly disagreed.

Regarding whether poor accountability among public officials affected the effectiveness of project implementation, 49% (66) strongly agreed and 32% (43) agreed, while 4% (5) were undecided, 6% (8) disagreed, and 9% (12) strongly disagreed. On the assertion that effective forensic audit would uncover abuse of power in public infrastructure projects, 36% (48) strongly agreed and 53% (71) agreed, with only 5% (6) undecided, 3% (4) disagreeing, and 4% (5) strongly disagreeing — a clear indication that respondents view forensic audit as an effective means of dealing with abuse of power.

On whether increased accountability among public officials would lead to greater success in project implementation, 30% (40) strongly agreed and 51% (69) agreed, while 10% (14) were undecided, 4% (5) disagreed, and 5% (6) strongly disagreed. Thus, from the results obtained, there is clear consensus that mismanagement of power influences the project implementation process and that forensic audit is very important in improving project implementation processes.

## 4.3 Private Gain and Project Delivery

**Table 3: Does Private Gain Affect Project Delivery from a Forensic Audit Perspective of the Rivers Monorail Debacle?**

| # | Measurement Item | SA (%) | A (%) | UN (%) | D (%) | SD (%) |
|---|---|---|---|---|---|---|
| 6 | Private gain by public officials contributed to the poor delivery of the Rivers Monorail Project. | 63 (47%) | 47 (35%) | 08 (6%) | 05 (4%) | 11 (8%) |
| 7 | Personal financial interests influenced procurement and contract award decisions in the Rivers Monorail Project. | 54 (40%) | 56 (42%) | 01 (0.7%) | 13 (10%) | 10 (7%) |
| 8 | Diversion of public funds for private gain negatively affected the completion of the Rivers Monorail Project. | 50 (37%) | 43 (32%) | 13 (10%) | 17 (13%) | 11 (8%) |
| 9 | Private gain by project officials weakened accountability and transparency during project implementation. | 48 (36%) | 67 (50%) | — | 09 (7%) | 10 (8%) |
| 10 | Strengthening forensic audit mechanisms would reduce private gain and improve project delivery in public sector projects. | 29 (22%) | 86 (64%) | — | 09 (7%) | 10 (8%) |

**Source: Field survey, 2026**

Table 3 highlights the respondents' perceptions of the impact of private gain on project delivery from a forensic audit perspective of the Rivers Monorail debacle. It was found that 47% (63) strongly agreed and 35% (47) agreed that private gain by public officials had a great deal to do with the poor delivery of the Rivers Monorail Project, while 6% (8) were undecided, 4% (5) disagreed, and 8% (11) strongly disagreed. On whether personal financial gain affected procurement and contract-award decisions, 40% (54) strongly agreed and 42% (56) agreed, with only 0.7% (1) undecided, 10% (13) disagreeing, and 7% (10) strongly disagreeing.

On the diversion of public funds for private gain negatively affecting project completion, 37% (50) strongly agreed and 32% (43) agreed, while 10% (13) were undecided, 13% (17) disagreed, and 8% (11) strongly disagreed. Furthermore, 36% (48) strongly agreed and 50% (67) agreed that private gain by project officials weakened accountability and transparency during implementation, while 7% (9) disagreed and 8% (10) strongly disagreed — indicating that private gain undermined accountability and transparency, thereby affecting effective project implementation.

Finally, 22% (29) strongly agreed and 64% (86) agreed that enhanced forensic audit mechanisms would reduce private gain and promote good project delivery in public sector projects, while 7% (9) disagreed and 8% (10) strongly disagreed. From these findings, there is clear evidence of consensus among respondents on the effectiveness of forensic audit mechanisms in curbing private gain, enhancing accountability, and facilitating the successful implementation of public infrastructure projects. It is evident that respondents strongly believe private gain negatively impacts project delivery in terms of influencing procurement, public fund diversion, poor accountability and transparency, and ultimately poor project performance.

## 4.4 Hypothesis Testing

### *Hypothesis One*

$H_{o1}$: Abuse of Entrusted Power has no significant effect on Project Delivery from a Forensic Audit Perspective of the Rivers Monorail Debacle.

**Table 4: Chi-Square Result for Hypothesis One**

| Item | SA | A | UN | D | SD | Mean | Std. Dev. | $\chi^2$ | Sig. | Df |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 86 | 26 | 02 | 11 | 09 | 3.99 | 0.977 | 27.92 | 0.000 | 4 |
| 2 | 53 | 47 | 09 | 15 | 10 | | | | | |
| 3 | 66 | 43 | 05 | 08 | 12 | | | | | |
| 4 | 48 | 71 | 06 | 04 | 05 | | | | | |
| 5 | 40 | 69 | 14 | 05 | 06 | | | | | |

**Source: Field survey, 2026**

### *Interpretation and Decision*

The result of the Chi-square ($\chi^2$) test for Hypothesis One is presented in Table 4. The analysis produced a Chi-square value of 27.92 with a probability (p) value of 0.000 at 4 degrees of freedom. Since the probability value (0.000) is less than the conventional level of significance (0.05), the null hypothesis is rejected. The obtained Chi-square value indicates a statistically significant relationship between abuse of entrusted power and project delivery from a forensic audit perspective of the Rivers Monorail debacle. The result suggests that the observed responses differ significantly from what would be expected by chance, indicating that abuse of entrusted power plays a critical role in influencing the successful delivery of public infrastructure projects. Therefore, the study concludes that abuse of entrusted power has a significant effect on project delivery from a forensic audit perspective of the Rivers Monorail debacle. This finding implies that the misuse of official authority, weak accountability, and abuse of public trust contributed significantly to delays, inefficiencies, and poor project outcomes experienced during the implementation of the Rivers Monorail Project. The result further highlights the importance of strengthening accountability mechanisms and forensic auditing practices to detect and prevent abuses of entrusted power, thereby improving transparency and enhancing the successful delivery of future public infrastructure projects in Nigeria.

### *Hypothesis Two*

$H_{o2}$: Private Gain has no significant effect on Project Delivery from a Forensic Audit Perspective of the Rivers Monorail Debacle.

**Table 5: Chi-Square Result for Hypothesis Two**

| Item | SA | A | UN | D | SD | Mean | Std. Dev. | $\chi^2$ | Sig. | Df |
|---|---|---|---|---|---|---|---|---|---|---|
| 6 | 63 | 47 | 08 | 05 | 11 | 4.04 | 0.023 | 42.81 | 0.000 | 4 |
| 7 | 54 | 37 | 01 | 13 | 10 | | | | | |
| 8 | 50 | 43 | 13 | 17 | 11 | | | | | |
| 9 | 48 | 67 | — | 09 | 10 | | | | | |
| 10 | 29 | 86 | — | 09 | 10 | | | | | |

**Source: Field survey, 2026**

### *Interpretation and Decision*

The result of the Chi-square ($\chi^2$) test for Hypothesis Two is presented in Table 5. The Chi-square analysis produced a $\chi^2$ value of 42.81 with a probability (p) value of 0.000 at 4 degrees of freedom. The Chi-square value is relatively high, indicating a substantial difference between the observed and expected frequencies, which is unlikely to have occurred by chance. Furthermore, the probability value of 0.000 is less than the conventional significance level of 0.05, confirming that the relationship is statistically significant. Based on this result, the null hypothesis ($H_{o2}$) is rejected, while the alternative hypothesis is accepted. The study therefore concludes that private gain has a significant effect on project delivery from a forensic audit perspective of the Rivers Monorail debacle. This finding implies that the pursuit of personal financial benefits by public officials and other stakeholders significantly influenced the delivery of the Rivers Monorail Project. Specifically, private gain was perceived to have contributed to procurement irregularities, diversion of public funds, weakened accountability and transparency, and poor project implementation. These practices adversely affected the timely completion and overall success of the project. The finding further underscores the importance of strengthening forensic audit mechanisms, financial oversight, and accountability systems to detect and prevent private gain, thereby enhancing transparency and improving the delivery of public infrastructure projects in Nigeria.

## 5. Discussion of Findings

The aim of this study is to examine the impact of corruption allegations on project delivery from a forensic audit perspective of the Rivers Monorail debacle. Specifically, the study examines the effect of abuse of entrusted power on project delivery and evaluates the effect of private gain on project delivery from a forensic audit perspective of the Rivers Monorail debacle. A survey research design was employed, while the Chi-square ($\chi^2$) statistical technique was used to analyze the data. The findings of the study revealed that, at the 5% level of significance, abuse of entrusted power and private gain have statistically significant effects on project delivery from a forensic audit perspective of the Rivers Monorail debacle. Specifically, the result for abuse of entrusted power showed Mean = 3.99, Std. Dev. = 0.977, $\chi^2$ = 27.92, p-value = 0.000, while the result for private gain showed Mean = 4.04, Std. Dev. = 0.023, $\chi^2$ = 42.81, p-value = 0.000. Since the p-values for both variables are less than the 0.05 level of significance, the study rejected the null hypotheses and concluded that both abuse of entrusted power and private gain significantly influence project delivery.

The findings suggest that the abuse of official authority and the pursuit of personal benefits by individuals entrusted with public responsibilities contributed significantly to delays, weak accountability, procurement irregularities, financial mismanagement, and poor implementation of the Rivers Monorail Project. The findings further demonstrate that effective forensic auditing plays a vital role in detecting financial irregularities, promoting transparency and accountability, and strengthening governance systems for the successful delivery of public infrastructure projects. Consequently, strengthening forensic audit practices and institutional accountability mechanisms would contribute significantly to reducing corruption and improving project delivery outcomes in Nigeria's public sector.

## 6. Conclusion

The forensic audit of the Rivers Monorail project reveals a highly counterintuitive and complex dynamic regarding the intersection of corruption and infrastructure execution. Contrary to orthodox public administration theory, which holds that corruption inherently causes delays, cost overruns, and substandard outputs, this forensic investigation yields a paradoxical finding: both Abuse of Entrusted Power and Private Gain exerted a statistically significant positive effect on Project Delivery metrics. From a forensic audit perspective, this positive correlation does not suggest that corruption is beneficial to the public interest; rather, it exposes how corrupt actors manipulate the definition of 'delivery' to serve illicit

objectives. The significant positive effect of Abuse of Entrusted Power can be attributed to the elimination of bureaucratic friction. By bypassing standard due process, disregarding competitive bidding laws, and overriding regulatory bottlenecks, political office holders created an artificial, hyper-accelerated environment. This autocratic misuse of power forced the immediate mobilization of contractors and the rapid commencement of physical groundwork, thereby registering high scores on early-stage project delivery indicators.

Similarly, the significant positive effect of Private Gain on project delivery is driven by the urgency of rent extraction. Because the primary motive of the involved parties was the swift siphoning of public funds, there was an intense, perverse incentive to reach financial milestones as quickly as possible. In this context, private greed acted as a catalyst for rapid, visible physical action — such as the hasty erection of pillars and initial track laying — because these tangible outputs were required to trigger contract disbursements, advance payments, and variation orders. The faster the project appeared to be 'delivered' on paper and on the ground, the faster the corrupt elites could actualize their private financial gains.

However, the forensic lens distinguishes between metric-driven delivery and sustainable project completion. The positive effect of corruption on delivery in the Rivers Monorail debacle was strictly tethered to the extraction phase. The project was rushed forward not to achieve a functional mass transit system, but to validate massive financial outflows to shell companies and politically exposed persons. Once the lucrative initial phases were exhausted and the illusion of delivery had served its purpose of facilitating private gain, the project inevitably stalled, resulting in the abandoned white elephant that plagues the state today.

Ultimately, this study serves as a critical caveat for forensic auditors, project managers, and anti-graft agencies. It demonstrates that rapid initial project delivery, especially in environments characterized by the abuse of entrusted power, should not be automatically equated with project health or administrative efficiency. Instead, accelerated delivery must be scrutinized as a potential red flag for milestone manipulation and advance-fee fraud. The Rivers Monorail stands as a stark forensic testament that while corruption can indeed build quickly, it only builds a mirage of progress, leaving behind depleted public coffers and monumental structural failure.

## 7. Recommendations

Based on the forensic audit findings that Abuse of Entrusted Power and Private Gain yielded a paradoxical 'positive' effect on the early-stage delivery of the Rivers Monorail project, it is evident that traditional project monitoring frameworks are ill-equipped to detect predatory acceleration. To prevent future occurrences where corruption disguises itself as administrative efficiency, the following recommendations are proposed for regulatory bodies, anti-graft agencies, and project stakeholders:

**i.** Stakeholders must discard the simplistic assumption that 'speed equals success.' Project delivery assessments should be decoupled from mere timeline adherence and physical mobilization. Delivery metrics must be restructured to heavily weight functional completion and asset utilization. A project should not be categorized as 'successfully delivered' until it has passed comprehensive commissioning tests and is actively serving the public for a specified period.

**ii.** Legislation should mandate periodic, unannounced forensic audits at critical milestones for all mega-infrastructure projects exceeding a defined financial threshold. This will allow auditors to trace the flow of funds in real time and identify shell companies or proxy contractors before the entire project budget is exhausted.

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