

Mentoring in Academia and the Civil Service for Fraud Prevention in Nigeria

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1.0 Introduction

Mentorship practice has been part of the human experience since the Golden Age of Greece (Dean, 2009). Engaging with a mentor as a way for mentee to learn and achieve his/her full potential is an ancient and respected practice. 'Mentoring' has become a universal term to describe benefits implicit in professional organizations' memberships, graduate programs, and workplace environments (Dandago, 2013). There is, therefore, the need for the excellent culture of mentoring, known to have made the academia and the civil service in Nigeria to have excelled in the past, to be revived or to be strongly institutionalized with a view to preventing fraud in the workplace, in the school system and other places where people interact for meeting their social, political and economic needs.

This book charts a course of action on how to make mentoring institutionalized and effective in the academia and the civil service in Nigeria for the purpose of attaining decency in the nation's academic life and civil service life, especially on matters having to do with fraud prevention and avoidance in the country and beyond.

Although the concepts of 'fraud' and corruption' are often used interchangeably, understanding the distinction between the two

related phenomena would make readers to appreciate the fact that as fraud is dealt with, corruption (being a subset of fraud) is a forgone phenomenon (Dandago, 2017). While corruption is associated with misuse of public positions and, consequently, is mostly associated with the public sector and public officials, fraud is a phenomenon that can occur in both the public and private sectors.

Corruption implies third-party involvement where employees violate their duty to their principals by colluding with a third party; they abuse their positions/powers by either accepting or demanding bribes of different dimensions from a third party (Rossouw, 1999; Dandago, 2017). This is, however, not the case in fraud, where employees or even persons outside the organization can commit fraud in their own initiative. As many aspects of fraud lack 3rd-party involvement, fraud is more difficult to prevent/detect than corruption-whose 3rd-party involvement provides an immediate source of information to deal with the situation (Groenendijk, 1997). Corruption is just an aspect of fraud, which is enjoying more notoriety than fraud itself in Nigeria and many developing economies, due to too much mistrust in public governance (Dandago, 2017).

Fraud is a profoundly serious problem slowing down the process of achieving sustainable development in Nigeria and the whole of the African continent. Sustained efforts must be made by different governmental and non-governmental organisations, in all ways possible, to combat fraud in Nigeria and beyond. The most effective way of combating fraud is by preventing its occurrence, and the best way to go about doing that is through **MENTORING** young educators and public interest servants as they join the academic system and civil service system, through the efforts of ethically sound mentors. If the two systems are to be fraud free, products of the systems shall be people of integrity, competence, loyalty, hard work and result-orientation.

First, there is the need to appreciate reasons why people commit fraud and how to prevent its occurrence in the public, private and NGO sectors of an economy. Fraud Triangle Theory emphasizes opportunity, pressure, and rationalization as the three broad causes of fraud; Fraud Diamond Theory added “capacity/capability” to the three causes identified in Fraud Triangle Theory, while Fraud Pentagon Theory added “arrogance” to the four causes identified in Fraud Diamond Theory (Abdullahi & Mansor, 2015; Asaolu, 2019). To deal with fraud in the academia and the civil service, emphasis should be more on preventive measures than on detective measures, using the instrument of mentoring. That is the thrust of this book!

2.0 The Two Sections of the Book

The book is divided into two sections. Section One is about **Mentoring in the Academia for Fraud Prevention in Nigeria.**, while section Two is about **Mentoring in the Civil Service for Fraud Prevention in Nigeria.** If the people in the two systems (students, young scholars, young administrators, young civil servants, etc.) are well mentored to be ethically

inclined and fraud fighters, by ethically sound seniors in the systems, there is the high hope that fraud prevention (which is cheaper than fraud detection) would be well institutionalized in the two systems. This would translate to ethical development in all the other systems in the country and beyond.

Section One carries eight (8) chapters contributed by the following top-ranking scholars and proven mentors: (1) Prof. Emmanuel Ajayi Olofin (Emeritus Professor @ BUK), (2) Prof. Eddy O. Omolehinwa (UNILAG), (3) Prof. (Prince) Famous I. O. Izedonmi and Prof. Sina. O. Oladipupo (UNIBEN), (4) Prof. John Uzoma Ihendinihu (MOUA Umudike, Abia State), (5) Professor Francis O. Iyoha (Covenant University, Ota, Ogun State), (6) Prof. Ishola Rufus AKINTOYE (Babcock University, Ilesha-Remo, Ogun State), (7) Assoc. Prof. Ali Muhammad Garba (BUK), and (8) Dr Bosede, Famous-Izedonmi, Mr. Aifuwa, Hope Osayantin & Prof. (Prince) F. I. O. Izedonmi (UNIBEN).

Section Two carries six (6) chapters contributed by the following highly respected public interest servants and proven mentors: (1) Dr. James Kayode Naiyeju (former Accountant General of the Federation and former Executive Chairman, Federal Inland Revenue Service), (2) Dr. Ibrahim Hassan Dankwambo (former Governor of Gombe State and former Accountant General of the Federation), (3) Alhaji Muhammad Awwal Na’iya (former Head of Civil Service, Kano State and currently Commissioner for Federal Character Commission), (4) Mr. Izam Atang Azi (Head of Civil Service, Plateau State), (5) Alhaji Muhammad Inuwa Tahir (former Head of Civil Service, Jigawa State), and (6) Prof. Abdallah Uba Adamu (Immediate past Vice Chancellor, NOUN).

Contributors have developed various topics around the title of the book and have satisfied the structure expected of a good book chapter, warming up the topics appropriately, reviewing relevant literature, discussing appropriate results/insights presented and reaching logical conclusions (emphasizing on findings and recommendations). They have demonstrated their keen interest in grooming younger colleagues under them and their great concern to ensure that they leave behind better leaders of men and other resources than themselves as they retire from the excellent work they have done (or they are still doing) in the fight against fraud in all spheres of their responsibilities and authorities as **mentors**.

Each of the chapters carries suggestions towards ensuring that the excellent culture of mentoring in the two identified systems addressed in the book is revived. The contributors have demonstrated how mentoring serves as an effective measure to inculcate high moral behaviour and, ultimately, ensure effective prevention of fraud in an economy through the influence of ethical academic and civil service systems. The 14 contributed Chapters emphasize the fact that if mentoring is well established in the two targeted systems (academia and civil service), there is the hope that fraud (and all its indicators and dimensions) would be detested, prevented, and exposed (where it occurs) in all other systems in the Nigerian economy and beyond.

3.0 Chapter Contributors and Their Perspectives

Chapter Two, entitled MENTORING YOUNG ACADEMICS FOR PREVENTION OF FRAUD IN NIGERIA, is contributed by **Professor Emmanuel Ajayi Olofin**. Prof. Olofin is a Bayero University Kano (BUK) Emeritus Professor of Geography. He joined the services of Bayero University in 1974 as a Lecturer II and rose

through the ranks to the post of professor of Geography with effect from October 1, 1988 and retired at the age of 65 years in 2006, but remained in the university as a professor on contract until June 30, 2015. BUK conferred on him the title of Emeritus Professor on 23rd May 2015. Emeritus Prof. Olofin held many leadership positions in BUK, including headship of Geography Department, Deanship of the Faculty of Social and Management Sciences, Chairmanship, and membership of many University Senate Committees, etc. In the course of his teaching, research, administrative responsibilities, and community services, he has mentored many people to earn various degrees and to become ethical leaders of human and material resources in all the sectors of the Nigerian economy and beyond. This Book Reviewer is one of Prof. Olofin's proud mentees, having joined the teaching staff of BUK as a Graduate Assistant in 1990 (when Prof Olofin was the Dean of the Faculty of SMS) and having served as the Dean of the Faculty (between 2004-2008), enjoying the excellent mentorship of Prof. Olofin during the period.

Prof. Olofin's chapter considers issues of mentoring of young academics for fraud prevention in Nigeria, in view of the general opinion that fraud of all kinds, especially corruption, has eaten deeply into the Nigerian space in all socioeconomic sectors. Some literature on fraud theory and mentoring was reviewed and the content analyzed and explained as relevant to the situation in Nigeria. Personal experience and observations were also used to assess the fraud indicators in the country and to explain mentoring technique options as well as suggestions for the content of the curriculum that would be suitable for achieving the goal of active fraud prevention by young academics and other youth groups in Nigeria. The chapter argues that fraud prevention has not been focused properly on the academia as a result of which it is believed

that no specific curriculum is available in the country for implementing a general mentoring program for fraud prevention. To this end, a dummy curriculum is formulated as a suggestion for what is required. It is concluded that fraudulent activities can ruin Nigeria by crippling its development if mechanisms are not put in place to prevent them, the most important of which is mentoring program.

Chapter Three, entitled EFFECTIVE MENTORING OF YOUNG ACADEMICS FOR FRAUD PREVENTION IN TERTIARY EDUCATIONAL INSTITUTIONS, is contributed by **Professor Eddy Olajide Omolehinwa.** Prof. Omolehinwa is a Professor of Accounting, a former Head of Accounting Department, a former Dean of Faculty of Business Administration, and currently a member of University of Lagos Governing Council as a representative of the University of Lagos Senate. He joined the University of Lagos as a Graduate Assistant in January 1977. During his 43 years of service at University of Lagos, he contributed to the education of thousands of Nigerians who are leaders in their various fields. Among these are eight state Governors, including three of the current State Executive Governors, the first female Chairman of Federal Inland Revenue Service, former Head of Service of the Federation, the Country Senior Partner of one of the top four accounting firms in the world and many Professors, including two Vice Chancellors. This Book Reviewer is also a proud mentee of Prof. Omolehinwa, being his former student at the master's degree level at the University of Lagos, and now a close associate of the great mentor on academic, economic, and political matters.

Prof. Omolehinwa's chapter addresses conceptual and historical issues on mentoring and mentorship relationship as well as fraud causes, based on the three established theories

of fraud (Fraud Triangle, Fraud Diamond, and Fraud Pentagon theories). The chapter also reviews the challenges of mentoring in the Nigerian tertiary educational institutions, and highlights characteristics of successful mentoring relationships as well as causes of failures in the relationship. The chapter also reviews the situation of mentoring in the tertiary educational institutions (especially universities) in the past, illustrating the situation with two beautiful cases involving mentors and mentees who started with teacher-student or supervisor-supervisee relationship and later became proud friends after reaching the status of professors and chief executives of various organizations in the course of their lives. The chapter concludes with immensely powerful recommendations on mentoring directions that would ensure fraud prevention in tertiary educational institutions and beyond.

Chapter Four, entitled EFFECTIVE MENTORING OF YOUNG ACADEMICS FOR FRAUD-FREE ACADEMIC COMMUNITY IN NIGERIA, is contributed by **Professors Famous I. O. Izedonmi and Adesina O. Oladipupo.** Prof. Izedonmi and Oladipupo are Professors of Accounting at the Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City. They enjoy an excellent mentor-mentee relationship, with Prof Izedonmi as the mentor and Prof Oladipupu as the mentee. Prof. Izedonmi is a proud mentor to many other scholars at various ranks in Uniben and in all the Universities where he serves as a Visiting Professor or Professor on Sabbatical leave. He is also a highly respected Fellow of the Institute of Chartered Accountants of Nigeria (ICAN). Prof. Oladipupu is a matured mentee, who is now serving as a mentor to many scholars in Uniben and beyond. He is a Fellow of the Institute of Chartered Accountants of Nigeria (ICAN), Fellow of the Chartered Institute of Forensic and Investigative Auditors of Nigeria

(CFIAN) and member of the Chartered Institute of Taxation of Nigeria (CITN).

The chapter argues that the problem of fraud in academic community can be addressed through an established system of mentoring between the old and young academics. The chapter examines the concept of academic community as citadel of learning where knowledge is generated, transmitted, and managed. The old academics have the responsibility to mentor and monitor the young academics in all aspects of academic activities devoid of any form of dishonesty. This ethical responsibility and how it can be discharged to minimize or eliminate the incidence of fraud in academic community is the concern shown by the chapter. To practicalize this concern, the chapter dropped 19 practical guides to mentoring young academics, including ensuring knowledge-based mentorship, enthusiasm, determination of qualifications of mentees, application and qualifications of mentors, appreciation of the enablers and inhibitors to the success of mentoring process, etc.

Chapter Five, entitled FRAUD PREVENTIVE MENTORING SCHEME FOR TERTIARY EDUCATIONAL INSTITUTIONS IN NIGERIA, is contributed by **Professor John Uzoma Ihendinihu**. Prof. Ihendinihu is a Professor of Accounting at Michael Okpara University of Agriculture, Umudike, Abia State, and a Visiting Professor of Taxation at Clifford University, Owerri, Abia State, Nigeria. Prof. Ihendinihu has an outstanding record of academic distinctions and awards. He was identified by the Institute of Chartered Accountants of Nigeria (ICAN) and honoured with the prestigious ICAN Merit Award in 2016. Prof. Ihendinihu has been actively engaged in teaching and research in Accounting and Finance for the past twenty-two years, with substantial academic and administrative leadership experiences at the

University level. Within this period, he served as Faculty Dean, Head of Department, and Chairman and/or Member of numerous Committees of the University Management, Senate and Council. Prof. Ihendinihu is a highly dutiful and respected mentor, not only to his colleagues and students at MOUAAU and Clifford University, Abia State, but to the whole of the academia in the South-eastern states and beyond.

Prof. Ihendinihu's chapter reviews some conceptual and historical issues on the key variables of the topic, especially mentoring, mentorship, fraud causes and fraud prevention. The chapter highlights 5 exciting mentoring techniques, 2 types of mentorship (formal and informal), mentoring cycle (with 6 advantages and 2 shortcomings), 4 mentorship models, comparison between academic integrity and academic dishonesty and consequences of academic dishonesty. The chapter argues that, for now, there is no clear mentoring scheme in Nigeria's tertiary educational institutions (TEIs), hence the need for the chapter's proposed Fraud Preventive Mentoring Scheme for TEIs to be adopted for application in all the institutions. The proposed mentoring scheme has six (6) implementation phases/stages. The chapter concluded by suggesting four (4) measures to be taken to ensure that the proposed Fraud Preventive Mentoring Scheme for TEIs in Nigeria becomes effective and successful.

Chapter Six, entitled MENTORING SCHOLARS IN TERTIARY EDUCATIONAL INSTITUTIONS AND THE FRAUD THEORY PARADIGM IN NIGERIA, is contributed by **Professor Francis O. Iyoha**. Prof. Iyoha is a Professor of Accounting in the Department of Accounting at Covenant University, Ota, Ogun State, Nigeria, and a Fellow of the Institute of Chartered Accountants of Nigeria (ICAN). He was educated at the Universities of Lagos and

Covenant University. He has served in various capacities at Covenant University, including the Deanship of the College of Business and Social Sciences. Prof. Iyoha has served ICAN in many committees and currently serves on the ICAN Accountability Index Steering Committee. He had also served as a Research Fellow at the Institute of Chartered Accountants of Nigeria (ICAN). Prof. Iyoha has supervised and currently supervises master's and Doctoral students at Covenant University, where he has the record of mentoring many scholars and practitioners to grow up to the positions of authorities in the academia, civil service, corporate world, and professional callings.

Prof. Iyaha's chapter carries an overview of the concept of mentoring and exploration of its expression in Tertiary Educational Institutions (TEIs) in Nigeria (Universities, Polytechnics, Colleges of Technology and Colleges of Education). This overview is provided in the context of fraud theory, with a view to serving as a means of identifying what could be adopted to cultivate mentorship relationship to inculcate high moral values in scholars in TEIs in Nigeria. This is what will ensure ethical academics that could spearhead effective prevention of fraud in schools and the larger society. The chapter conducts an evaluation of all the three theories of fraud (FTT, FDT and FPT) with a view to pinpointing where mentoring could help in dealing with all their causes/dimensions. Some signposts were suggested for mentoring in TEIs so as to dilute fraud in the institutions.

Chapter Seven, entitled MENTORING FOR EXCELLENCE, is contributed by **Professor Ishola Rufus Akintoye**. Prof. Akintoye is a Professor of Strategic Financial Management and Taxation at Babcock University, Nigeria, and a Fellow of the Institute of Chartered Accountants of Nigeria (ICAN), Nigerian Accounting Association (NAA) Chartered

Institute of Taxation of Nigeria (CITN), Nigeria Institute of Management (NIM) (Chartered), a Life member of Nigeria Economic Society (NES) and a Certified Forensic Examiner. He has worked for eighteen years in the private sector before moving to academia. He has served as Head, Department of Accounting, Acting Dean of Faculty and Acting Provost of College for about fifteen years in some State Universities, before joining Babcock University. He is a 2017 Merit Awardee of The Institute of Chartered Accountants of Nigeria and currently an External Examiner to some Federal, State and Private Universities in Nigeria and abroad. Professor Akintoye is a Federal Commissioner on the Nigerian Tax Appeal Tribunal (TAT) from 2018 to date. He has supervised and graduated 30 PhD candidates to date and is currently supervising and co-supervising about 10 PhD candidates, apart from the numerous MSc students that he has graduated or still supervising. Prof. Akintoye is clearly an international scholar, professional, value creator and mentor of the highest order.

Prof. Akintoye's chapter emphasizes on the need for adoption of mentoring principles in the academia for the purpose of inculcating excellence in the academic system, which would ultimately prevent the occurrence of fraud of any type in the system and the larger society as a whole. The chapter reviews the historical origin of mentoring, its forms, its processes, its characteristics and its 4 phases that would ensure excellence in any system. For mentoring to bring about excellence in the academia or any other system, the chapter argues that six (6) attributes must be well established: mentor competence, clear mentoring functions, cordial relationship within the mentoring construct, readiness to deal ruthlessly with fraud and other sharp practices, adoption of clear mentoring scheme and its benefits, and ensuring that mentoring

makes excellent impact in the lives of all stakeholders in the system (students, staff, parents/guidance, management, governing council, etc.). The chapter also reviews all the 3 popular theories on fraud (FTT, FDT and FPT) to show how the spirit of excellence expected to be brought about by effective mentoring would assist in preventing all the 5 identified causes of fraud in the theories.

Chapter Eight, entitled MENTORING YOUNG ACADEMICS AND THE FUTURE OF TERTIARY EDUCATIONAL INSTITUTIONS: A FRAUD PREVENTION PERSPECTIVE, is contributed by **Late Professor Ali Muhammad Garba.** Prof. Garba (who passed on some months before publication of the book) was a Professor (Associate) of Business Administration at Bayero University, Kano where he has taught Management, Strategy and Entrepreneurship for 33 years. Prof. Garba has consulted widely for the private and public sector in a variety of areas. Currently, he is involved with and leading a number of international donor partner programme initiatives supporting various states and the Federal Government in policy and strategy and the required reforms to implement development strategy initiatives. He has also worked with a number of NGOs, CBOs, youth associations and bodies to train and mentor youth in business and entrepreneurship using specific craft to show how business concepts are applied in practice. Over the course of three decades, Prof. Garba has infected several people with a ‘winning attitude’ through mentoring and coaching. These include a serving minister of the Federal Republic of Nigeria, an Executive Director in the Federal Ministry of Communication and Digital Economy, a number of blossoming academics in UK universities, numerous professors in Nigerian Universities and Chief Executive Officers of financial, commercial, and manufacturing companies.

Prof. Garba’s chapter argues that mentoring academic staff through deliberate and planned approach using succession plan is necessary for prevention of fraud both in academic institutions and in society at large. The chapter reviews conceptual meaning of mentor, mentee, mentoring, mentorship, fraud, fraud prevention, etc. It also reviews mentoring in the past and how it is used to prevent fraud in the academia and other sectors of the Nigerian economy. It emphasizes on the need to presently have fraud prevention monitoring scheme in all tertiary educational institutions in Nigeria, with a view to ensure that scholars and students in the institutions avoid fraud of any type and also promote a fraud-free society in Nigeria. The chapter proposes transformational leadership in all the TEIs, citing the beautiful leadership/mentoring shown by Permanent Secretary Alhaji Abdulazeez Abdulhamid (now retired) in the Jigawa State Pension scheme and also citing the newly introduced Character-Building Exercises (CBE) scheme for Level One students of the Faculty of Management Sciences, BUK. It is hoped that the transformational leadership theory might be used as a guide to policies on mentoring and fraud prevention in the Nigerian TEIs and beyond.

Chapter Nine, entitled ACADEMIC FRAUD PREVENTIVE MENTORING AND FUTURE SCHOLARS IN NIGERIA, is contributed by **Professor Famous I. O. Izedonmi, Dr (Mrs.) Bosede Famous-Izedonmi, and Mr. Aifuwa Hope Osayantin.** Prof. Izedonmi is a Professor of Accounting at the Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City. Dr. (Mrs) Famous-Izedonmi is a Lecturer in the Department of Educational Management, Faculty of Education, University of Benin, Benin City. Mr. Aifuwa is a postgraduate (MSc Accounting) student at the Department of Accounting, University of

Benin, Benin City, Nigeria. Both Dr. (Mrs.) Bosede and Mr. Aifuwa are proud mentees of Prof. Izedonmi.

The three (3) co-authors' chapter argues that the future generation of Nigerian scholars' demand is not just mentoring, but academic fraud preventive mentoring. The chapter traces issues bordering on fraud and its prevention/detection, especially academic fraud in the Nigerian university system. The 3 popular fraud theories were reviewed by the chapter to show how the academic fraud dimensions could be prevented through effective mentoring. The chapter presents some discussion on the effectiveness of mentoring in the University system, the mentor-mentee relationship across all ranks (from Professor down to Graduate Assistant) and the benefits that could be derived if the relationship is actually effective and efficient. The chapter emphasizes on the need for mentors to put their mentees through high quality teaching and supervision methods, apart from inculcating in them the ethical characteristics of integrity, honesty, confidentiality, independence, competence, loyalty, and other ethical issues as they interact with their students, colleagues and other stakeholders in the University system. The chapter interestingly appreciates the mentoring relationship that existed between Emeritus Professor Bob Osazee and various great professors in the Faculty of Management Sciences, University of Benin, Benin city. Emeritus Prof. Osazee is rated by the chapter as a great mentor that identified the potentials in his many mentees and then molded them to become some of the great professors that the world has ever seen.

Chapter Ten, entitled MENTORING TN THE NIGERIAN PUBLIC SERVICE, is contributed by an elder statesman and great mentor **Dr. James Kayode Naiyeju.** Dr. Naiyeju was a former Accountant General of

the Federation (1999-2005) and former Executive Chairman of the Federal Inland Revenue Service (FIRS) (1992-1999). He enjoys respect as a mentor to all the Accountant Generals of the Federation (AGF) after him (from Dr. Ibrahim H. Dankwambo who took over from him to the present AGF Alhaji Ahmad Idris), likewise all the Chairmen of the FIRS after him. Currently, he is the President and Managing Consultant of JK Consulting Co. Ltd. He is also a distinguished fellow of the University of Lagos. He was a past President of the Chartered Institute of Taxation of Nigeria (CITN). He is a highly respected professional and a Fellow of many professional bodies, which earned him titles such as: FCA, FCTI, FCI Arb., FIMC, FCIFIA, and FCFIP. He has been honoured with different awards and distinctions, nationally and internationally, including commendation letter from Mr. President of the Federal Republic of Nigeria for the Efficient Management of the Nation's Finances (1999-2005); Merit Award of the Institute of Chartered Accountant of Nigeria (2002); International Kwame Nkrumah Award in Ghana for Effective Leadership (2004); Gold Award Winner of the Chartered Institute of Taxation of Nigeria (CITN) (2004); and Officer of the Order of the Niger (OON) – a National Award by the President of the Federal Republic of Nigeria (2005) for meritorious services to the Nation. Dr. Naiyaju's mentoring efforts, which amounted to grooming up many successful mentees to reach the echelons of their careers, cut across all the sectors of the Nigerian economy and beyond.

Dr. Naiyaju's chapter carries some conceptual explanations of the terms mentor, mentee, mentoring and mentorship. It also reviews the characteristics of public service in Nigeria, and the rationale for mentoring in the public service. The chapter discusses seven (7) different faces or forms of mentoring, which are: formal, informal, group, facilitated, peer, electronic and self-managed mentoring. It also highlights 13 mentoring traits in the public

service, including good leadership traits, people management, time management and punctuality, discipline, appearance, law-abiding, etc. The chapter appreciates late Malam Adamu Chiroma, a former Honourable Federal Minister of Finance, as an excellent mentor in many respects, especially on effective time management and punctuality. The chapter advises public servants to shun corruption and all forms of fraud, embrace disciplines and make meritocracy the order of the day, shunning religious bias and ethnic divisiveness. The chapter reminds public servants about the fact that they are engaged to serve the public interest and not their personal interest and the public depends on them directly or indirectly in fulfilling their mandates of helping the government to succeed in rolling out policies and programs that will be of benefits to the populace. These suggestions to public servants are better complied with if a strong mentoring scheme is institutionalized in the Nigerian public service.

Chapter Eleven, entitled A CASE STUDY OF MENTORING IN GOMBE STATE CIVIL SERVICE, is contributed by **His Excellency Dr. Ibrahim Hassan Dankwambo**. Dr. Dankwambo is the immediate past Executive Governor of Gombe State (May 2011- May 2019). He was a former Accountant General of the Federation (AGF). He holds the National Honour of Officer of the Order of the Niger (OON). He is a Fellow of the Institute of Chartered Accountants of Nigeria (ICAN), Fellow of the Chartered Institute of Bankers of Nigeria (CIBN), Fellow of the Nigerian Institute of Management (NIM) (Chartered), Associate Member of the Chartered Institute of Taxation of Nigeria (CITN), and Member of the Nigeria Economic Society (MNES). Dr. Dankwambo is the Talba of Gombe, a particularly important traditional title in the Emirate Council of Gombe. He is presently a Visiting Scholar in the Department of Accounting, Faculty of Management

Sciences, University of Benin, Nigeria. He is also a Visiting Professor of Accounting at Igbinedion University, Okada, Edo State, Nigeria. He has mentored many public interest servants in the course of discharging numerous assignments (especially when he was the Governor of Gombe State) and in the course of his participation in many professional activities. His sterling quality on mentoring was best demonstrated when he developed and implemented practical solution to the youth political thuggery in Gombe state, tactically disarming the youth group used to be called sara-suka (a sort of area boys) and economically empowering them to become hopeful, productive, educationally thirsty and ambitious.

Dr. Dankwambo's chapter emphasizes the necessity and benefits of mentoring in the civil service at all tiers of government. It reviews meaning, methods and expected outcome of mentoring in the civil service. The chapter highlights eleven reform measures taken in the Nigerian civil service from independence to date, which have not produced the required results because of absence of a well-articulated mentoring scheme in the reforms. The chapter highlights 8 problems of the civil service system in Nigeria, including indiscipline, indolence, influence of politicians, moral deficiency and ethical deficit, poor capacity, wrong recruitment/promotion, leadership conflict and lack of integrity in appointments. It sees mentoring as the panacea to all the identified problems in the Nigerian civil service. The chapter describes how mentoring is valued in the Gombe state civil service (especially between 2011-2019) and the efforts made to professionalize the state civil service for it to be fraud-free, based on the mentoring commitment introduced into the service through different avenues. One of the 6 specific recommendations of the chapter is that it should be made compulsory for experienced hands to be constantly mentoring the new and

young employees in the civil service system for sustenance of ethically sound civil service.

Chapter Twelve, entitled **MENTORING AS A TOOL FOR PREVENTING FRAUD AND MANAGING HUMAN RESOURCES IN THE CIVIL SERVICE**, is contributed by **Hon. Commissioner Alhaji Muhammad Awwal Nai'ya**. Hon. Comm Na'iya, a seasoned bureaucrat, is currently a Federal Commissioner, representing Kano State at the Federal Character Commission, Abuja (from May 2020 to date). He was a former Head of Civil Service, Kano State (May 2015- May 2019). His tenure as Head of Civil Service has recorded a lot of achievements that could be attributed to the sense of mentoring and patriotism in him. He was instrumental to the introduction of promotion examinations for Civil Servants on GL 07 – 15 in the state to ensure that meritocracy becomes the yardstick for promotion; the introduction of contributory healthcare scheme aimed at providing effective and affordable healthcare to Civil Servants and their families; the abolishment of the dichotomy between Degree holders and HND holders in the Kano State civil service, among others. This writer had the privilege of serving for 28 months, as Commissioner of Finance, in the same administration Alhaji Na'iya served as HoCS for 4 years and we were able to establish a very cordial and close-ranged working relationship. One can testify that Alhaji Na-iya is always proud of the professionalism in the Civil Service and he has actually worked hard to sustain it. Civil Servants in Kano state would best remember him for his dogged commitment towards their consistent capacity building training and for his demonstrated interest in ensuring that the younger civil servants grow up to the higher levels, ethically.

Hon. Comm Na'iya's chapter conceptualizes mentoring in the context of civil service, highlighting two types of behaviours in

mentoring relationship in the service. It reviews 10 techniques of successful mentoring in the civil service. It also discusses 5 features of effective mentoring to appreciate in the civil service and how those features were observed nationally and sub-nationally in the past. The chapter illustrates how mentoring could serve as a strategy for fraud prevention and for managing human resources in the civil service through good governance. Challenges of good governance are highlighted, with a lot of examples on the measures taken by the Ganduje's administration to overcome them during the period Alhaji Na'iya served as the Chief Civil Servant of the state. One of the powerful recommendations of the chapter is the need for Psychological Testing and Counselling Units in the public service to ensure the wellbeing and keen interest of new recruits to the service. A case study of Malaysian professionalism towards civil service was cited in the chapter, where it is mentioned that the main objective of the recruitment policy of the public service in that country is to attract and retain high caliber personnel in the public sector. The Malaysian public service conducts psychological analysis which they term personality test for potential recruits and other public servants, emphasizing on recruitment of some of the best brains to the service.

Chapter Thirteen, entitled **EFFECTIVE MENTORING AND FRAUD PREVENTION IN THE CIVIL SERVICE OF PLATEAU STATE, NIGERIA**, is contributed by **Mr. Izam Atang Azi**. Mr. Azi is the current Head of Civil Service, Plateau State, Nigeria. Mr. Azi has participated in Business Study Tour to Aberdeen, Scotland, Study Tours to Malaysia and Singapore to understudy their Public Service facilitated by the Office of the Head of Civil Service of the Federation and the Public Service Institute, Abuja, participated in the Global Leadership course in Chicago, USA, and has visited Israel on holy pilgrimage. These opportunities have

been effectively utilized by Mr. Azi to expand his horizon of professionalism in the Civil Service, having understudied the civil service structures of those countries, especially the effectiveness of the mentoring schemes in use for their civil service to have strong control over fraud and other sharp practices. Mr. Azi, a mentor per excellence, is always hopeful for the future generation of civil servants to be better than the present generation in terms of moral soundness and in terms of commitment to duties in Plateau state and beyond. He is a firmed believer of leadership by example as he mentors younger civil servants to grow. His mentees and other civil servants in Plateau state would testify to the high-level public service professionalism Mr. Azi demonstrates, which earn him enduring respect from his colleagues across Nigeria.

Mr. Azi's chapter investigates factors responsible for fraud in the Public and Civil Service of Plateau State, Nigeria and how effective mentoring could mitigate those factors. The chapter argues that fraud has persisted in the State Civil Service despite measures put in place by different administrations to stem it. It also agrees that the challenges of fraud and corruption in the Plateau State Public and Civil Service are like those in other States of the federation but markedly different in other aspects. The challenges are similar in the sense that, they indicate issues which persists in government circles. The chapter discovers that challenges such as lack of honesty and sincerity by some segments of the service especially Accounts and Audit Units or departments constitute major problem in the efforts to prevent fraudulent practices in the Civil Service. Based on these discoveries, the chapter recommends, amongst other vital steps, that State governments should promote the act of mentoring for it to be institutionalized in the civil service, and create and train forensic Accountants to ethically and professionally

man all MDAs as a deliberate proactive measure to check fraud. The chapter provides an overview of fraud prevention, effective mentoring as well as outcome of mentorship-based service delivery as such relates to the yearning for personal and professional changes in the Civil service of Plateau state, Nigeria.

Chapter Fourteen, entitled EFFECTIVE MENTORING FOR FRAUD PREVENTION AND SERVICE DELIVERY IN THE PUBLIC SERVICE, is contributed by **Alhaji Muhammad Inuwa Tahir**. Alhaji Tahir is a former Head of Civil Service, Jigawa State, Nigeria. He served in that capacity from October 2015 until January 2019, when he retired from the Service. During his service period in the old Kano state and in the present Jigawa state, he has demonstrated leadership with humility, empathy, honesty, competence, and due respect for low and high placed individuals and organizations. He has taken advantage of the leadership opportunities obtained to mentor many younger civil servants on the ethics of integrity, dedication and commitment to service, respect for elders and humanity generally. He is known as a prudent manager of human and material resources of the highest order. Alhaji Tahir is a proud mentee of Alhaji Mustapha Aminu, Alhaji Gidado Muktar, Alhaji Surajo Wudil, Late Ahmad Usman (a former Deputy Governor of Kano State), Alhaji Ibrahim Baba, and Alhaji Sunusi Sharfadi, all well-mannered, serious-minded and patriotic public servants who have served the old Kano state meritoriously in various capacities. As a consultant to the Jigawa State government on Public Procurement and Fiscal Responsibility between 2005-2010, this writer had the opportunity to interact closely with Alhaji Tahir and can testify to the fact that Alhaji Tahir had reincarnated the statesmanship of his mentors in the course of mentoring his mentees in the Jigawa State civil service, especially

when he was at the top of the echelon of the Service.

Alhaji Tahir's chapter examines mentoring and its effectiveness in the public service generally and relates same with effective and efficient service delivery. The chapter gives a historical background of the efficiency and effectiveness of the public service in the past, its current ineffectiveness in the discharge of its mandates as a responsible institution resulting from undue neglect by political leaders. The chapter justifies mentoring, coaching and succession planning in the public service as effective tools for fraud prevention. It is on record that the public service in the past was more accountable and capable of delivering services efficiently to the people. The chapter argues that Nigeria, at independence, the role of the public service shifted from the colonial masters' emphasis on maintaining law and order and tax collection, to facilitating the realization of the nation's development aspirations. The then public service scheme was more active both in formulation and execution of policies and programs of government than the way it is now! The chapter concludes that the absence of effective mentoring in the civil service is one of the main reasons why the service corrupt. In order to restore the lost glory of the civil service, the chapter recommends that mentoring should be institutionalized and professionalized in the civil service and that mentoring is the strongest panacea to fraud as it encompasses check and balance relationship, coaching of young generation by ethically sound seniors and effective succession plan that allows room for better performers to replace good performers..

Chapter Fifteen entitled **MENTORING OF YOUNG PUBLIC INTEREST SERVANTS FOR FRAUD PREVENTION IN NIGERIA**, is contributed by **Prof. Dr. Abdalla Uba Adamu**. Prof. Adamu holds double professorships in Science Education

(1997) and in Media and Cultural Communication (2012) from Bayero University Kano, Nigeria, each on which he has delivered professorial inaugural lecture. His permanent address is the Department of Information and Media Studies, Faculty of Communication, Bayero University Kano (BUK). Prof. Adamu is presently the Vice Chancellor of the National Open University of Nigeria (NOUN) since February 2016, where he serves as a mentor to many public interest servants, working as academic and non-teaching staff in the University. At BUK, he has mentored numerous mentees to grow up to the top echelon of their careers, including the newly appointed Vice Chancellor of the University, Prof. Sagir Adamu Abbas. Other proud mentees of Prof. Adamu are Prof. Umar Faruk Jibrin, Prof. Abdurashid Garba, Prof. Muhammad Ibrahim Yakasai, Prof. Auwal Muhammad Lawal, Dr Gausu Ahmad, Dr Mainasara Kurfi, Dr. Nura Ibrahim, Dr. Suwaiba Saidu, among many others. Having supervised many Doctoral candidates as sole or joint supervisor in a good number of Universities in the United States of America, Germany, Poland, India and Switzerland, Prof. Adamu is clearly an international mentor, with many mentees in those countries. This great scholar, professional, public interest servant and mentor is well fortified to write, speak or guide any group of people, on mentoring and mentorship practices.

Prof. Adamu's chapter outlines how to prevent academic, civil service and other frauds through Mentoring of young public interest servants, with the assumption that academic and other dimensions of dishonesty (a component of fraud) are best tackled effectively by an ethical Mentor to either a peer or junior Mentee. The main focus of the chapter is understanding fraud and the variables of dishonesty, plagiarism, data manipulation and misrepresentation, and how these could be prevented through effective mentoring

schemes. The chapter argues that fraudulent academics, civil servants, and other public interest servants engage in various dimensions of fraud in order to climb to the higher rung of the ladder they set for themselves. The job of the Mentor is to ensure that his/her Mentees do not engage in any of these unwholesome practices and guide them to more ethical academic scholarship and professional civil service career. The chapter also outlines specific parameters of mentoring and highlights famous Mentors and their Mentees in history among the world-renowned philosophers of all times, example: Socrates was a Mentor to Plato; Plato was a Mentor to Aristotle, etc. The chapter concludes that mentoring of young and future public interest servants is what would ensure fraud prevention in Nigeria and beyond.

4.0 Conclusion

Mentorship practices are not restricted to individual mentor-mentee relationship, it is noted internationally among organizations that are serious about “grooming” new entrants or new comers to learn the terrain they would be dealing with, to adapt and adopt to the system in use, to be “baptized” to the rules of the game, or to be familiarized with the rigor and challenges of the environment. All these are measures taken to ensure that integrity, competence, loyalty, and other ethical issues are enshrined in growing up organizations in both the public and private sectors of an economy and even internationally. Mentorship practices have actually been part of the experiences of nations, organizations, and individuals for an exceedingly long time.

In some jurisdictions, older Universities are to mentor new Universities for them to meet up to the requirements of accreditation of their courses and for their growth and survival. For example, University of London mentored University College, Ibadan. The University of Ibadan (UI) grew up to serve as mentor to many

existing Universities in the South western Nigeria and beyond. Ahmadu Bello University Zaria (ABUZ) mentored Abdullahi Bayero University College Kano, which got its charter in 1977 as Bayero University Kano, and it grew up to mentor many Universities and other TEIs in northern Nigeria. This has been the trend for all the Universities and other tertiary educational institutions in Nigeria and globally. At the professional level, using the example of International Federation of Accountants (IFAC), a new member accountancy institute/association must be mentored by an older and more experienced member institute/association before it is admitted into the fold of IFAC. Example was the mentoring of ANAN by ICAN for admission into IFAC. Every serious professional body would not admit any new individual member unless he/she gets attestation letter on his/her integrity and good character from a well-established financial member of the professional body. The person attesting/refereeing is considered as the mentor of the new member.

Even among countries of the world, some countries recognize others as their mentors, and for the existing global cartel, new members must be mentored by older members before they are admitted. Poor countries, especially the debtor ones, see rich/creditor countries as their mentors! Former colonial master country still see herself as mentor to her former colonies. The same feeling citizens of those countries have as they meet in various global arena. In the field of sports, mentor-mentee relationship works a lot, as junior players bank on the grooming of the senior players or coaches for them to fit into the system of their team. Politicians value mentoring a lot, especially in developing countries (like Nigeria) where godfatherism is the order of the day. Even among equals (like Ministers or Governors) you would notice that first term

Governors/Ministers see second termers as their mentors.

All the cited examples of mentorship practices are being institutionalized to enjoy one-sided or mutual benefits of skills transfer, knowledge transfer, technology transfer, ethical values, and many other good things that mentoring brings about. On the overall, it is clear that as those good things are realized from a well institutionalized mentorship scheme, fraud would be prevented/avoided, fair distribution of opportunities, income and wealth would be achieved, and sustainable development could be attained in the society/economy.

This book is about the need for mentoring to be institutionalized in the academia, civil service and other public interest service locations so that fraud (which is the super-set of corruption) could be prevented/avoided by both mentors and mentees in the Nigerian economy and beyond. This is the issue emphasized on by all the other 14 chapters in this novel book. It is hoped that all the excellent recommendations therein would be put to effective implementation by the relevant authorities in Nigeria and beyond.

Copies of this book should be in all libraries, classes, offices, houses, and other places where there are people interested in the institutionalization of **MENTORING** for effective prevention of fraud, not only in Nigeria but, anywhere in the world. The book is, therefore, highly recommended to all mentors and mentees in all sectors of any economy in the world, especially in Nigeria (which is the main target of the book).

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