

The Role of Forensic Accounting in Fraud Detection and Prevention in Nigerian Public Sector: A Case Study of Lagos, Nigeria.

ABSTRACT

This study investigated the role of forensic accounting in fraud detection and prevention in the Nigerian Public Sector, Lagos State Government was used as a case study. The study aimed to assess the impact of forensic accounting on fraud detection and prevention in the Lagos State Government and recommend strategies for fraud prevention in the Nigerian Public Sector. A sample of 60 Certified Accountants was selected using purposive sampling techniques and secondary data from past financial statements. The findings were analyzed using frequency distribution tables, simple percentages and chi-square statistical formula. The findings of this study revealed that the Lagos State Government uses forensics minimally in its operations, with no forensic accounting department and no management training on forensic fraud prevention. The study calls for the government to go beyond annual and periodic audits and employ forensic accountants' services to regularly review all major financial transactions. There should be a separate office for forensic accountants at all government levels in Nigeria and regular management training on forensic fraud detection and prevention.

***Keywords:* Forensic Accounting, Fraud, Detective Controls, Preventive Controls.**

INTRODUCTION

The issue of fraud, money laundering and other corrupt practices in business and government organizations has necessitated the application of forensic or investigative accounting. Forensic accounting is that branch of accounting that deals with recovering proceeds of fraud, money laundering and other related corrupt practices that may occur in an organization. Once fraud is perceived or detected, a professional set of people forensic accountants is called upon to help detect the fraud and furnish management with substantial evidence to be presented in the court of law to prosecute the suspect(s). Forensic accounting is the application of financial skills and investigative mentality to unsettled issues, conducted within the context of the rules of evidence (Enofe et al, 2015). Awolowo (2019) asserted that forensic accounting as a discipline encompasses fraud knowledge, financial expertise, and a sound knowledge and understanding of business reality and the workings of the legal system.

According to Polycarp (2019), forensic accounting utilizes accounting, auditing and investigative skills. Lal Bhasin (2017) also asserted that it takes an accountant to catch a corrupt or fraudulent accountant. Silverstone et al (2012) also remarked that law enforcement personnel in recent years have become more aware of white-collar crimes, but lacked expertise and training in combating such crimes. It has been noted that "Government spending has always been a big business, but it has become so massive today that the public is demanding to know whether the huge outlays of money are being spent wisely or whether they are spent at all." Officials and employees who manage public sector activities are by that duty, required to render adequate accounts of their activities to the public (Adegbe et al, 2019). The incidence of fraud continues to increase in

Nigeria across private and public sector organizations. Fraud is now a universal problem as no nation is immune to it, although developing countries and their various states suffer the most pain.

The Chartered Institute of Forensic and Investigative Professionals of Nigeria (CIFIPN) reported that 70-75% of Nigeria's National Budget is lost to corruption at all levels of governance. The president, Dr Enape Victoria Ayishetu, attributed this to well-orchestrated systemic and endemic monumental corruption. The country cannot justify the huge sums seen in the National Budget without a commensurate measure of realistic budget performance. Fraud, corruption, and cybercrimes thrive in Nigeria due to a lack of investigation and prosecution. Nigeria was rated one of the most corrupt countries in the world according to the 2021 Corruption Perceptions Index.

In Nigeria, a series of frauds have been committed both in the public and private sectors of the economy, though these institutions have internal auditors, the lack of independence of the internal auditors is a major impediment to their effectiveness in reducing fraud. The use of external auditors has also not reduced corruption and fraud. The recent development in Information Communication Technology (ICT) in the world and globalization generally have increased the activities of fraudsters. It has now become pertinent that forensic accounting be introduced and practices since the external auditors do not or may not have the required training to be able to tackle modern frauds such as security fraud, embezzlement, bankruptcies, over-invoicing, fund diversion, ghost workers, contract scam, criminal financial transaction, money laundering by organized criminals etc. Consequent to the above problem of fraud in the public sector, this study uses the Lagos

State Government as a case study to investigate the role of forensic accounting in fraud detection and prevention. Research Objective To determine the effect of forensic accounting in fraud detection in Lagos State Government. To assess the effect of forensic accounting in fraud prevention in Lagos State Government. To recommend ways of improving fraud detection and prevention in the Nigerian Public Sector.

Research Hypotheses

H1: There is no significant utilization of forensic accounting techniques by the Lagos State government for detecting fraud effectively.

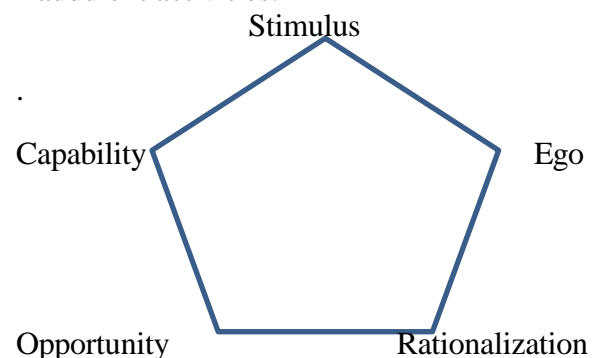
H2: There is no significant utilization of forensic accounting techniques by the Lagos State government for preventing fraud.

H3: There is no significant reduction in fraud within the Lagos State Government as a result of the implementation of forensic accounting techniques.

Literature review

Comer's four theories of fraud explain the potential for individuals to commit fraud against employers, suppliers, customers, third parties, and government departments. The opportunity to commit fraud is influenced by the perpetrator's access to accounts, assets, premises, and computer systems, the skill required to identify and exploit such opportunities, and the availability of sufficient time for planning and execution. Concealment is an essential ingredient of most systematic fraud. It can be defined as a manipulation of an accounting record or misrepresentation of a physical, personal or commercial reality intended to hide, disguise or alter an account/inventory discrepancy before, during or after a fraudulent act. To disguise, confuse, or delay the recognition of the perpetrator's guilt (to avoid the location of blame) or to establish a plausible excuse for dishonesty; To enable the perpetrator to obtain, a dishonest

advantage by deception. The theory explains the fact that the perpetrators deliberately introduce confusion during, or after the act, to conceal it or assist in its omission. The theory asserted that any act of concealment leads to fraud. Fraud is deviant behavior and perpetrators often conceal their dishonesty as plausible breaches of rules or procedures. It is a variance from normal fraud and fraudulent practices in Nigeria. Generally, deviations from the accepted procedures are the first symptoms of fraud. The name of this model is the acronym of the words: stimulus, capability, opportunity, rationalization and ego. The first four elements of the model (stimulus, capability, opportunity and rationalization) stem from the Fraud Diamond (which is an extension to the fraud triangle) while the fifth is introduced to enhance both fraud detection and prevention as well as to broaden our understanding regarding the major determinants of fraudulent activities.



Source: Albrecht et al (2008)

Ramazani and Refiie (2010) and Okoye and Gbegi (2013) revealed that forensic accountants effectively modify the extent and nature of audit tests when the risk of management fraud is high and this helps to detect and prevent fraud. They proposed unique procedures that are not by auditors. They called for the inclusion of forensic accountants in the audit plan and fraud risk management. The US General Accounting Office (GAO) emphasizes fraud prevention

and detection in statutory audits, increasing auditors' responsibility to consider fraud risks during financial statement audits, as per both US and international standards setters. Lal Bhasin (2017) also submitted that all normal statutory audits should contain some elements of forensic enquiry as the evidence of fraudulent activities can be easily discovered if a thorough evaluation of the adequacy and compliance of the internal control mechanism is made. All these are aimed at fraud prevention and detection. However, this may not be achieved by an auditor without some understanding of forensic accounting methods (Efiong, 2012).

METHOD

This study adopted the survey research design. Obidiebube (2011) survey research studies a group by collecting and analyzing data from representative items. The researcher gathered data from the Lagos State Government staff and management. This study aimed to gather data from 70 Certified Accountants working with the Lagos State Government at the government secretariat in Alausa, Lagos. Purposive sampling techniques were used to ensure data was collected from knowledgeable and experienced accountants. The Yaro Yamani formula was used to determine the sample

size, ensuring a fair chance for all respondents. In this study, the primary data was collected from 60 Certified Accountants working with the Lagos State Government using a questionnaire and structured interview. The data is unique to the researcher and the research, ensuring no one else has access to it. This study used secondary data from published Account Statements of the Lagos State Government, records from the State Ministry of Finance, and online information. The researcher used questionnaires as a method of data collection, administered to the staff of Lagos State Government. The data was analyzed using frequency distribution tables and simple percentages. For a comprehensive analysis, absolute numbers were used to determine the frequency of responses and percentages. Answers to the research questions were provided by comparing the percentage of workers' responses to each statement in the questionnaire. Frequency refers to the arrangement of responses in order of magnitude, while percentage refers to the proportion of responses. The simple percentage method is considered a straightforward and easy-to-understand method.

RESULTS AND DISCUSSION

Table 1.
Gender Classification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	38	64.0	64.0	64.0
	Female	22	36.0	36.0	100.0
	Amount	60	100.0	100.0	

Table 2.
Age Classification

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 18-25 years	7	12.0	12.0	12.0
26-35years	26	44.0	44.0	56.0
36-45 years	18	30.0	30.0	86.0
46 years & Above	9	14.0	14.0	100.0
Amount	60	100.0	100.0	

The analysis of Table 2 shows that 12 respondents representing 12.0% were between the ages of 18-25 years, 44 respondents representing 44.0% were

between 26-35years of age, 30 respondents representing 30.0% were between 36-45years of age 14 respondents representing 14% were about 46years and above.

Table 3.
Educational qualification of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid MSc/PhD	6	10.0	10.0	10.0
OND/NCE	22	37.0	37.0	47.0
HND/BSc	12	20.0	38.0	67.0
ACA/ACCA	20	33	33	100
Amount	60	100.0	100.0	

The result of Table 3 shows that 3 respondents representing 6% had an MSc/PhD certificate, 8 respondents representing 16% had Primary School Certificates, SSCE/OND certificates, and 14

(42.0%) respondents representing 38.0% had HND/B.Sc qualifications while 6 respondents representing 12.0% had MSC/PhD.

Table 4.
Position in organization

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Senior Staff	6	10.0	10.0	10.0
Middle Managers	15	25.0	25.0	35.0
Supervisor	18	30.0	30.0	65.0
Junior Staff	21	35.0	35.0	100.0
Amount	60	100.0	100.0	

The result of Table 4 shows that 6 respondents representing 10% were senior staff in the organization, 15 respondents representing 25% were middle managers, 18

respondents representing 30% were supervisors and 21 respondents representing 35% were junior staff.

Analysis of Responses on the use of forensic accounting in fraud detection in Lagos state.

Table 5.

We use forensic accountants to review all documentation and electronic evidence of government financial transactions.

		Frequency	Percent	Valid Percent	Cumulative Percent
	Strongly Agree	18	30	30	30
	Agree	26	43	43	73
	Undecided	1	2	2	75
	Disagree	15	25	25	100
Valid	Strongly Disagree	0	0	0.5	
	Amount	60	100	100	100

Table 5 above shows that 30 % of the respondents strongly agreed with the statement that using forensic accountants to review all documentation and electronic

evidence of government financial transactions 43% agreed 2% were undecided 25 percent disagreed.

Table 6.

This government carries out forensic investigations of the state's major income, expenditure, asset and liability

		Frequency	Percent	Valid Percent	Cumulative Percent
	Strongly Agree	26	43	43	43
	Agree	16	26	26	69
	Undecided	13	21	21	90
	Disagree	4	8	8	98
Valid	Strongly Disagree	1	2	2	100
	Amount	60	100	100	100

Table 6 shows that 69% of the respondents agreed that this government conducts a forensic investigation of the state's major

income, expenditure, asset and liability, 8% were undecided, while 4% disagreed.

Table 7.

This government uses proactive forensic data analysis using computer-based tests to detect fraud

		Frequency	Percent	Valid Percent	Cumulative Percent
	Strongly Agree	16	27	27	27

Valid	Agree	13	22	22	49
	Undecided	3	5	5	54
	Disagree	22	37	37	90
	Strongly Disagree	6	10	10	100
Amount		60	100	100	100

Table 7 shows that 27% of the respondents strongly agreed with the statement this government uses proactive forensic data

analysis using computer-based tests to detect fraud, 22% agreed, 5% were undecided, 37 disagreed and 10 strongly disagreed.

Analysis of Responses on the use of forensic accounting in fraud prevention in Lagos state.

Table 8.

This government uses forensic accounting techniques to conduct internal control studies.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	12	20	20	22
	Agree	15	25	45	67
	Undecided	5	8	55	77
	Disagree	20	33	88	92
	Strongly Disagree	8	14		100
	Amount	60	100	100	100

Table 8 shows that 20% of the respondents strongly agreed with the statement this government uses forensic accounting

techniques to conduct internal control studies, 25% agreed, 8% were undecided, 33 disagreed and 14 strongly disagreed.

Table 9.

This government conducts forensic fraud examinations and Internal Audit of high-risk areas.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	12	20	20	20
	Agree	15	25	25	45
	Undecided	5	8	8	53
	Disagree	24	40	40	93
	Strongly Disagree	4	7	16	100.0
	Amount	60	100.0	100.0	

Table 9 shows that 12% of the respondents strongly agreed with the statement that this government conducts forensic fraud

examination and Internal Audits of high-risk areas while 25% Agreed, 40% disagreed, 7% strongly disagreed and 5% were undecided.

Table 10.

The government provides regular management training on forensic fraud prevention.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	12	20	20	20

Agree	12	20	20	40
Undecided	5	9	9	49
Disagree	24	40	40	89
Strongly Disagree	7	11	11	100.0
Amount	60	100.0	100.0	

Table 10 above shows that 20% of the respondents strongly agreed the government provides regular management training on forensic fraud prevention, 20 agreed, 9% were undecided, 40% disagreed and 7% strongly disagreed.

Analysis of Responses on forensic accounting and fraud reduction in Lagos state.

Table 11.

The use of forensic accounting has helped in fraud detection in the Lagos State Government.

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	20	33	33	33
Agree	26	43	43	76
Undecided	1	2	2	78
Disagree	10	17	17	95
Strongly Disagree	3	5	5	100.0
Amount	60	100.0	100.0	

Table 11 above shows that 33% of the respondents strongly agreed that the use of forensic accounting has helped in fraud detection in the Lagos State Government, 26 % agreed, 2 % were Undecided, 17% disagreed and 5% strongly disagreed with the statement.

Table 12.

The use of forensic accounting has helped in the prevention of fraud in the Lagos State Government.

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	10	17	17	17
Agree	6	10	10	27
Undecided	3	5	5	32
Disagree	24	40	40	72
Strongly Disagree	17	28	28	100.0
Amount	60	100.0	100.0	

Table 12 above shows that 17% of the respondents strongly agreed that the use of forensic accounting has helped in preventing fraud in the Lagos State Government, 10 % agreed, 5% were Undecided, 40% disagreed and 28% strongly disagreed with the statement.

Table 13.

The use of forensic accounting has reduced fraud cases in the Lagos State Government.

	Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	Strongly Agree	10	17	17	17
	Agree	7	12	12	29
	Undecided	5	8	8	37
	Disagree	24	40	40	77
	Strongly Disagree	14	23	23	100
Amount		60	100.0	100.0	

Table 13 above shows that 17% of the respondents strongly agreed that the use of forensic accounting has reduced fraud cases in Lagos State Government, 12 % agreed, 8% were undecided, 40% disagreed and 14% strongly disagreed with the statement.

Hypothesis

H1: There is no significant utilization of forensic accounting techniques by the Lagos

State government for detecting fraud effectively.

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) if the Chi-Square calculated is greater than the table value of the Chi-Square. In this study, the Chi-Square (χ^2) was calculated at 0.05 level of significance.

Table 14.

This government uses proactive forensic data analysis using computer-based tests to detect fraud

		Observed O	Expected E	O-E	(O-E) ²	(O-E) ² /E
Valid	Strongly Agree	16	12	4	16	1.33
	Agree	13	12	1	1	0.08
	Undecided	3	12	-9	81	6.75
	Disagree	22	12	10	100	8.33
	Strongly Disagree	6	12	-6	36	3
Amount		60	60		234	19.49

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) because the Chi-Square calculated (19.49) is greater than the table value of Chi-Square (9.49) at 0.05 level of significance and 4 degrees of freedom (df). Thus, the Lagos State government uses forensic accounting techniques to detect fraud.

H2: There is no significant utilization of forensic accounting techniques by the Lagos State government for preventing fraud.

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) if the Chi-Square calculated is greater than the table value of the Chi-Square. In this study, the Chi-Square (χ^2) was calculated at 0.05 level of significance.

Table 15.

The government provides regular management training on forensic fraud prevention.

		Observed O	Expected X	O-X	(O-X) ²	(O-X) ² /E
Valid	Strongly agree	12	12	0	0	0

Agree	12	12	0	0	0
Undecided	5	12	-7	49	4.08
Disagree	24	12	12	144	12
Strongly Disagree	7	12	-5	25	2.08
Amount	60	60		218	18.16

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) because the Chi-Square calculated (**18.16**) is greater than the table value of Chi-Square (9.49) at 0.05 level of significance and 4 degrees of freedom (df). Thus, the Lagos State government uses forensic accounting techniques to prevent fraud.

H3: There is no significant reduction in fraud within the Lagos State Government as a

result of the implementation of forensic accounting techniques.

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) if the Chi-Square calculated is greater than the table value of Chi-Square. In this study, the Chi-Square (χ^2) was calculated at 0.05 level of significance.

Table 16.

The use of forensic accounting has reduced fraud cases in the Lagos State Government.

	Responses	Observed O	Expected X	O-X	(O-X) ²	(O-X) ² /E
Valid	Strongly Agree	10	12	-2	4	0.33
	Agree	7	12	-5	25	2.08
	Undecided	5	12	-7	49	4.08
	Disagree	24	12	12	144	12
	Strongly Disagree	14	12	2	4	0.33
	Amount	60	60		226	18.82

The null hypothesis (H_{01}) and accept the alternative hypothesis (H_1) because the Chi-Square calculated (**18.82**) is greater than the table value of Chi-Square (9.49) at 0.05 level of significance and 4 degrees of freedom (df). Thus, the use of forensic accounting techniques has reduced fraud in Lagos State Government

Discussion

The study provides valuable insights into the role of forensic accounting in detecting and preventing fraud in the public sector. The study found that a significant percentage of

respondents acknowledged the use of forensic accountants by the Lagos State Government to review documentation and electronic evidence of financial transactions, demonstrating the importance of employing specialized accounting techniques to scrutinize financial records and identify potential irregularities or fraudulent activities. A substantial proportion of respondents agreed that the Lagos State Government conducts forensic investigations into major income, expenditure, assets, and liabilities, indicating a commitment to

thorough scrutiny of financial activities. However, the study also highlighted areas where the use of forensic accounting techniques may not be fully utilized, such as a relatively lower percentage of respondents agreeing that the government employs proactive forensic data analysis using computer-based tests to detect fraud. A significant portion of respondents disagreed with the use of forensic accounting techniques for conducting internal control studies, raising questions about the extent to which internal controls are subjected to forensic scrutiny. Additionally, there was a lack of consensus among respondents regarding the conduct of forensic fraud examination and internal audit in high-risk areas by the Lagos State Government, highlighting the need for a more comprehensive and standardized approach to forensic examination and internal auditing. The study reveals that 52% of respondents disagreed with the government's regular management training on forensic fraud prevention, highlighting the need for enhanced training and capacity-building initiatives to equip public sector professionals with the necessary skills and knowledge to effectively combat fraud through forensic accounting techniques. The majority of respondents (59%) strongly agreed that the use of forensic accounting has contributed to fraud detection within the Lagos State Government, but 23% disagreed, indicating a need for further examination of the factors influencing its effectiveness in detecting fraudulent activities. A significant majority (68%) disagreed with the notion that forensic accounting has effectively prevented fraud within the Lagos State Government, highlighting the challenges and limitations associated with leveraging forensic

accounting as a proactive measure to prevent fraudulent activities in the public sector. A considerable proportion (54%) expressed disagreement with the claim that the use of forensic accounting has led to a reduction in fraud cases, underscoring the complexity of addressing fraud through forensic accounting and necessitating a deeper understanding of the underlying factors contributing to the prevalence of fraudulent activities despite the use of forensic techniques.

The findings from the study underscore the critical role that forensic accounting plays in enhancing fraud detection and prevention efforts within the Nigerian public sector. As demonstrated by the case study of Lagos State, the proactive adoption of forensic accounting techniques can significantly mitigate risks associated with fraud and financial misconduct. Other governmental institutions in Nigeria need to recognize the value of integrating forensic accounting practices into their governance frameworks. Investment in training programs, technology infrastructure, and expert resources in forensic accounting can strengthen public sector entities' capacity to combat fraud effectively. Policymakers and stakeholders should consider enacting legislation and regulations mandating the use of forensic accounting in governmental financial management. By institutionalizing forensic accounting practices, Nigeria can foster a culture of accountability, transparency, and integrity within its public sector, ultimately leading to improved governance and service delivery for its citizens.

CONCLUSION

Forensic accounting plays a crucial role in fraud detection and prevention within the Nigerian public sector, particularly in Lagos. It helps uncover fraudulent activities, financial irregularities, and corruption. The Lagos case study exemplifies the importance of forensic accounting in combating fraud and mismanagement of public funds. By implementing advanced investigative techniques like data analysis and internal control assessments, forensic accountants can identify and mitigate risks associated with fraudulent behaviour. The Nigerian public sector institutions, including those in Lagos, should prioritize integrating forensic accounting practices into their governance frameworks. This includes investing in professional training, leveraging technology for fraud detection, and enacting strict anti-fraud policies. Collaboration between government entities, law enforcement agencies, and professional accounting bodies is also essential for effective fraud prevention. The adoption of forensic accounting as a proactive measure against fraud is pivotal in safeguarding public resources and fostering a culture of accountability and transparency. The successful implementation of forensic accounting in the Nigerian public sector can significantly reduce instances of fraud and financial mismanagement, contributing to the nation's governance and financial integrity. The Nigerian government should extend beyond annual audits to employ forensic accountants for regular financial review. A separate office for forensic accountants should be established in all government structures and institutions. All major government income, expenditure, assets, and liabilities should undergo quarterly forensic audits. Forensic evidence should be used to

prosecute fraud offenders, preventing and reducing fraud. Regular management training on forensic accounting techniques in fraud detection and prevention should be ensured.

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