

FORENSIC ACCOUNTING AND FRAUD DETECTION AND PREVENTION IN THE NIGERIAN PUBLIC SECTOR

ABSTRACT

This paper is aimed at empirically evaluating the relationship between forensic Accounting and fraud detection and prevention in the Nigerian public sector. The study used a survey design utilizing a sample size of one fifty (50) respondents which consist of auditors and accountants in ten (10) ministries selected from FCT Abuja in Nigeria. Analysis of variance, (ANOVA) used to test the hypotheses at 5% significant level. Findings of the study revealed that the use of forensic accounting in the Nigerian public sector is effective in detecting fraud; there is also a significant correlation between forensic accounting and the litigation support service in Nigerian courts. Similarly, use of forensic accounting in the public sector is also effective in preventing fraud. The study therefore, recommends that the public sector should install an uninterrupted enhancement in the internal control system and introduce effective and efficient internal check and monitoring, they should adopt an effective accounting system capable of holding officers accountable for their actions. Forensic accountant should be made to undergo appropriate training on forensic accounting skills. Furthermore, officers in the public sector should embrace integrity, accountability, fairness, objectivity, as an essential moral duty to reduce the rate of fraudulent practices in Nigeria.

1. INTRODUCTION

The menace of fraud, Corruption, and other financial crimes has a serious negative effect on the economic development which makes it difficult for a country to provide essential amenities to its citizens. In Nigeria, the evil of fraud have reached alarming rate and persistent resources mismanagement have become the order of the day in the Nigerian public sector (Nonye & Okoli 2015). According to Claire and Jude (2016), financial crime has become invasive and the possibility of corporate fraud happening has also turn out to be more severe. High level of financial abuse has been obstructing tax collection and other sources of income generation making the enforcement of Law difficult and depresses foreign investment. The large spread of fraud in public sector has made the traditional auditing and investigation unsuccessful and inefficient in fraud detection. Eiya and Otalor (2013) assert that fraud is a theme that has catches the attention worldwide.

Enofe, Ochuwa, Henrietta and Nosareimen (2017), maintains that the increase gesture of fraud in the Nigerian public sector is causing a lot of confusion. This is because fraud has entered into almost every aspect of the Nigerian public sector. Modugu and Anyaduba (2013) affirm that the inability of auditor to detect, prevent, or reduce modern frauds such as money laundering security fraud, contract disparate, embezzlement and other financial crimes in the public sector has put a lot of pressure on the professional accountant and legal practitioners in finding better ways of revealing fraud in public sector. In addition, the priority of the Nigerian president (Buhari) led administration since 2015 was the fight against corruption so as to drastically reduce the cases of financial malpractice. Many arrests related to corruption cases have been made; however, the number of prosecution cannot be seen in the same manner. The recent major financial scandals that happened in year 2020 are the one that occurred in Niger Delta Development Commission (NDDC), over N2.6 billion school feeding scandals in Federal Government schools, Ministry of education scandal and the one done by the Economic and Financial Crimes Commission (EFCC) chairman himself which resulted in kicking him out of the office (The Punch, 2020). It has thus, become relevant to fortify the practice forensic accounting which is one of the efforts that can be used for the detection and prevention in public sector. This is due to the fact that public sector auditors may not have the essential knowledge required in detecting, preventing or reducing fraud in Nigeria.

Going by the aforementioned problems, this paper therefore, seeks to assess the role of forensic accounting in fraud detection and prevention in Nigeria with focus on the public sector. This paper is classified into four sections. The first part

is the introduction and the objective of the study. The second section deals with the conceptual aspect of fraud and forensic accounting in which literature and Previous studies of different researchers were reviewed. The third part described the methodology for the study while the fourth section presets data analysis and interpretation as well as the results of the study findings. The fifth section deals with the conclusion and recommendations.

1.1 objective of the study

The main objective of this study is to examine the relationship between forensic Accounting and fraud detection and prevention in the Nigerian public sector. The specific objectives are to:

- i. Examine the effect of the use of forensic accounting service in detecting fraud in the Nigerian public sector.
- ii. Examine the relationship between forensic accounting and litigation support service in the Nigerian courts.
- iii. Examine the effect of the use of forensic accounting service in preventing fraud in the Nigerian public sector.

1.2 The research questions

The following are the research questions formulated to guide the study:

- i. What is the effect of the use of forensic accounting service in detecting fraud in the Nigerian public sector?
- ii. Does significant relationship exist between forensic accounting and litigation support service in the Nigerian courts?
- iii. What is the effect of forensic accounting service in preventing fraud in the Nigerian public sector?

1.3 Hypotheses of the Study

Ho1: Use of forensic accounting service in public sector is not effective in detecting fraud Public Sector.

Ho2: There is no significant correlation between forensic accounting and legal action support service in Nigerian courts.

Ho3: Use of forensic accounting service is not effective in preventing fraud in Public Sector.

2. LITERATURE REVIEW

2.1 The Concept of Forensic Accounting

Forensic accounting is the use of laws of nature to the laws of man. This is normally carried out by forensic scientists as interpreters and examiners of facts and evidence in legal case that also gives expert opinion concerning their findings in a court of law. Fyनेface and Oseiweh (2017) affirm that forensic accounting is essential investigative device for the detection of fraud. Mukoro, Yamusa and Faboyede (2013) opined that forensic accounting helps in introducing effective internal control and fraud prevention in an organization. He also described forensic accounting as the mixture of auditing and investigation skills. It is therefore, the process of summarizing, interpreting and presenting complicated financial issues, clearly, and factually in a court of law as an expert view and witness. Al Samara, AL Afeef and Al Ali (2017) define forensic accounting as the use of criminal method and incorporation of investigative accounting activities and law processes to investigate and detect financial crimes and other economic malpractices. Zysma (2004) views forensic accounting as the combination of auditing, accounting, and investigative skills. Forensic accounting is appropriate for legal matter, offering the highest rate of assurance (Blessing, 2015). Abdullahi and Mansor (2015), also described forensic accounting as the application of accounting and investigative skills to a level acceptable by the competent court to handle issues in contention in the context of both criminal and civil litigation. Fraud can be a theme to forensic accounting because fraud can include the illegal property acquisition, concealment or misrepresentation. Forensic accounting knowledge can assist the accountant in preparing valid evidence from the previous records and financial statement against the prosecutors in the court of law (Nekede & Oko (2013). Forensic accounting has to a great extent become a field of interest to accountants and auditors. A study carried out by Imoniana, Antunes and Formigoni (2018) revealed that 42 % of organizations have opined the call for of forensic accountants due to the rapid increase in fraudulent activities and related economic crimes. According to Popoola, Che-Ahmad and Samsudin (2014), forensic accountants are trained to dig beyond the figures and deal with the realities of circumstances. He also noted that forensic accounting include: investigating, examining financial evidence, developing computerized applications to support in the analysis and presentation of financial evidence and communicating their finding in form of reports, displays and collect documents, and help in legal proceedings, including attesting in court, as expert witness and setting up visual aids to in supporting trial evidence.

Okafor and Agbiogwu (2016) itemize the classification of fraud based on the modes of perpetration which include the repression, outstripped, and embezzlement, tampering with reserves, fake payment, theft defalcation, insider abuses and forgeries, unauthorized lending, deceitful substitutions, lending money to ghost borrowers, kite flying and cross firing, fictitious contracts deceptive use of firms documents and the rest. According to Othman, Aris, Mardziyah, Zainan and Amin (2015), there are two types of fraud being committed in an organisation. The first one is the use of business resources for Personal gains while the second one is presenting of false financial statement. Research has revealed that the rate of losses in public sector due to fraudulent activities of political office holders and employees is far higher than that recorded as a result of citizen's negligence. About 60 % of employees are disposed to engage in fraud while 80 % of political office holders might be inclined to use their power to and commit fraud in a suitable condition (Ogundana, Okere, Ogunleye & Oladapo, 2018). Obviously, the extensive spread of fraud in the Nigeria public sector has turned conventional auditing and investigation not

effective and appropriate in detecting and preventing of fraud. In 2009, researcher observed that level fraud and other economic crimes has rapidly increased to about 70 % which have intimidated national development and turned conventional auditors weak which necessitates the emergence of forensic accounting, an area that is meant to develop and improve techniques and skills for tackling these challenges with its accountant who are experts in detecting, preventing of fraud and presenting litigation support service in Nigerian Court (Umar, Samsudin & Mohamed, 2017).

2.2 Description of the Nigerian Public Sector

Public sectors in the words of Adebisi and Gbegi (2015) are all organizations that are not established or operated by private body, as it is being run, financed as well as managed by the government on behalf of the general public. Nigerian Public Sector is being governed by the Federal, State and Local Governments with the guidance of pronouncements and constitutions. Enofe, Ekpulu and Ajala (2015) highlights the Public sector regulatory framework which includes the constitution of the Federal Republic of Nigeria 1999, the Finance control and management Act of 1958, the 1956 Audit Ordinance and the Financial Regulation as well as Revenue Allocation Laws. Looking at the endless numerous government policies, it is sad to note that frauds of diverse forms are widespread in different public sectors. It is pertinent to note that most of the fraudulent acts and corruptions are being detected. However, the need of the government is how to prevent this stigma. Fraud prevention can save government from enormous investigation cost. Modugu and Anyaduba (2013), asserted that an environment that succeeded in preventing fraud, can save huge investigation costs.

2.3 The Concept of Fraud

Fraud refers to human behaviour that entails deceit and strong desire and for trust violating. Fraud can be termed as non-violent crime and unlawful activity committed with the desire of getting wealth illegally either individually or in group in a planned manner. This act violates the existing government legislation and its economic activities and administration. Enofe, Okpako and Atube (2013) also see fraud as an organised complicated process generally undertaken by a person or a group with the full desire of cheating an individual or organisation to get ill-gotten benefits. Kasum (2009) affirm that forensic accountants need exceptional skills, professional knowledge and training that is beyond acquired academic degree. They also noted that for forensic accountants to be effective they must attain relevant level of skills and knowledge.

2.4 Forensic Accountant and Fraud Detection

Professional forensic accountant as an investigator is seen as he who is expert in fraud detection, especially in accurately documenting the kind of evidence needed for a successful criminal prosecution. In addition, he should be able to work in challenging regulatory and litigation atmosphere (Claire & Jude, 2016). Forensic Accountant is thus expected to work with reasonable accuracy and be able to reconstruct the destroyed, missing or deceptive accounting records. Meanwhile, he should be effective at economic and financial loss, social harm and good in estimating damage as well as being familiar with the assumptions, opportunity cost situations, algorithm and econometric models computations (Owojori & Asaolu, 2009). He should also be able to quantify and measure fictitious assets such as loss of reputation and goodwill. As an evaluator, forensic accountants should also be capable of reliably expressing expert opinion on issues of business value in line with the generally accepted presumption. Therefore, forensic accountant should be effective in evaluating the historical and predicted level of risks and returns of any going concern all financial transactions connecting to contract, assets, valuation of asset and liabilities, equities, property taxes etc (Mukorol, Ogijo, Yamusa and Faboyede, 2013). Obviously, conventional auditors may not adequately present a good witness in a court, and are sometime more of hindrance than help for law enforcement. Therefore, in an event of suspected fraud, forensic accountants are more relevant and helpful in detecting fraud. For that reason, forensic accountant should possess special skills and training that can equip him in playing his roles as expert witness and fraud investigator.

2.5 Forensic Accountant and Fraud Prevention

Fraud Prevention entails formation of a culture of honesty, sincerity and assistance to ensure elimination or drastic reduction in the level of fraud occurrence. Enofe, Omagbon and Ehigior (2015) noted that one major way to successful fraud prevention is to focus on organization's traditions and adopt strategies to make it fraud free or low fraud environment. This can be accomplished through identifying the root causes, blocking the loopholes identifying the lacuna being exploited by the perpetrators and above all workers' welfare must be taken care of properly. Forensic accountant needs specialist and professional skills to be effective in the performance of his duties. Olajide (2014) affirmed that for a forensic accountant to effectively prevent fraud, he should possess knowledge, skills and competencies in the following areas:

- i. Accounting, auditing and investigation skills
- ii. Criminology particularly leaning to the nature, scope, dynamics of fraud and financial crimes; the legal, regulatory, professional environment and technical issues.
- iii. Forensic and litigation consultative services, including research and analysis validation of losses, liabilities and damage investigation as well as conflict resolution.

2.6 Theoretical Framework

The fundamental theory that is established in this study is “white collar crime theory” invented by Sutherland (1949) as cited in Gbegi and Okoye (2013). The term white-collar crime was dated back to 1939. Sutherland (1949) was the first to use the term. The term attributes different characteristics and aims of classic street criminals. Sutherland initially presented his theory in a speech to the American Sociological Society in effort to study two field, crime and high society which had no prior empirical relationship. He described his thought as “crime done by a one’s respectability and high social position in his occupation (Sutherland 1949, cited in Gbegi & Okoye, 2013). Sutherland asserted that in his time, not more than 3% percent of the persons imprison in a year come from the upper class.” His aim was to ascertain the correlation between social status, money, and possibility of going to jail as a result of white-collar crime, in relation to more visible, usual crimes, although, the percentage is a little bit higher today.

Most of Sutherlands effort was to separate and identify the difference in blue collar street crimes, like theft, arson, attack, robbery, vandalism and rape which are frequently blamed on structural, psychological and associational factors. Meanwhile, white-collar criminals are opportunists that take advantage of their conditions in accumulating financial gain. These are well educated, intellectual, wealthy, individuals who are competent enough to get a job that allows them the unsupervised access to huge sum of money. This theory is therefore relevant to this study as the employees and office holders in public sector happen to be opportunists that take advantage of their position in accumulating financial gain. However the federal Bureau of Investigation has taken a narrow approach where it define white-collar crime as those prohibited acts which are related to violation of trust, concealment, deceit, etc which are not reliant upon the use of violence or physical force. Olajide (2014) pointed out that the single way a crime differs from another is in the characteristics and backgrounds of the offenders. A good number of white-collar perpetrators are differentiated by lives of opportunity, with origins in status variation. It is realized that a high number of white-collar crimes is not easily detected or even if detected, it is not being reported. Therefore due to the high status of the offenders of these crimes, a vastly experienced and skilled examiner or investigator such as the Professional Forensic Accountant is required to avert the incident of such elevated fraud.

2.7 Review of Empirical Prior Studies

In the course of reviewing different related papers and studies written on the subject matter, diverse contributions and suggestions were made. Umar, Samsudin and Mohamed (2016) write on government revenue control and government expenditure authorization. The study pointed out the elements of revenue control through which useful financial control can be achieved in a public sector. These include: periodic supervision; scrutinizing the system of revenue administration so that services are not executed without charges; appropriate submission of demand notices and follow up actions to tract the debts; timely submission of controlled forms and documents together with records of receipt; prompt deposit of excess funds into the bank account; establishment of authority limits and cash limits; and installation of efficient internal control system. Popoola, Che-Ahmad and Samsudin (2014) agreed with the findings of the above study conducted by Adams Umar, Samsudin and Mohamed (2016) and added to the major control mechanisms, specifically office of the Auditor General of the Federation, and the public accounts committee. This indicates that government particularly in Nigeria has put up remarkable standards and financial regulations to avert various forms of fraud such as misappropriation of assets and other resources as well as corruption, and other financial statements fraud.

Baz. Samsudin, Che-Ahmad and Opoola (2016) in their study measured the roles of forensic auditors in fighting fraudulent activities, difference between forensic and statutory auditor, features of forensic auditor and the impact of forensic auditor on the Nigerian corporate governance. The study concludes that forensic auditors have enhanced management responsibility, reinforced external auditor’s independence. Masoyi, Dadi and Ogere (2014) examined the efficiency of forensic auditing in detecting and preventing bank frauds in Harare, Zimbabwe. The study used questionnaires, documentary review and personal interview to acquire information from respondents in 13 commercial banks, 4 building societies, and 4 audit firms. The study showed although, forensic auditing has significant positive effect on organisation performance, forensic auditing department lacked relevant resources and technical know- how. Modugu and Anyaduba (2013) examined forensic accounting and financial fraud in Nigeria. The study used survey design utilizing a sample size of 143 comprising practicing auditors, accountants, stakeholders and management staff. The authors used binomial test for data analysis and determined that there is significance concord opinion amongst the stakeholder on the effectiveness of forensic accounting in fraud prevention and control, internal control quality and financial reporting.

Akkeren and Tarr (2014) employed Chi- square in their study and used statistics package for social science to empirically appraise forensic accounting as remedy to economic and financial crimes in the Nigeria public sector. By testing four hypotheses, their study showed that forensic accounting is a financial strategy used in detecting and preventing economic and financial misappropriation in the Nigerian economy. Adebisi, Matthew and Emmanuel (2016) used mean and standard deviation in assessing forensic accountants ability to plan fraud detection procedures. They also employed multivariate analysis of variance and analysis of variance ANOVA to evaluate their study with that of Agbiboa (2012). The researchers identified that forensic accountants efficiently transform the level and nature of audit test when the management fraud is high. They also suggest that forensic accountant should be engaged in the risk of management fraud appraisal process than

consulting them. Suleiman and Othman (2016) disclose that forensic accountants are required in the Nigerian banking sector, Forensic accounting is a useful tool for addressing financial crimes in the banking system. Consequently, conventional accounting techniques are not effective in preventing financial crimes. They concluded that the view that frauds have been least detected by auditors is valid as auditors are more sufficiently qualified to detect frauds rather than emphasizing the traditional separation of duties and protection of assets. Most of these studies reviewed, have explored studies on forensic accounting and collected data in their individual states. However, there is need to examine the wider scope by extending it to adequate number of Federal Government Ministries that are mostly the battling ground of fraud and corruption as mention the problem statement. This will assist in obtaining relevant data that is capable of revealing appropriate and dependable findings.

3. METHODOLOGY

In conducting this study, a survey design was adopted and a selection of ten (10) most active ministries which include ministry of works, ministry of finance budget and national planning, ministry of health, ministry of humanitarian affairs and disaster management, ministry of education, ministry of transportation, ministry of agriculture, ministry of aviation, ministry of information and ministry of communication and digital economy. A sample size of one hundred (100) respondents was selected using a random selection of ten (5) experts from each ministry which comprises auditors and accountants from the ten (10) ministries selected from FCT Abuja. The data for the study were gathered from primary sources, using a structured questionnaire which was administered to respondents in order to generate data from the selected ministries. All the questionnaires administered were properly filled and returned.

3.1 Data Analysis and Interpretation

The data collected from the retrieved copies of questionnaire were carefully analyzed by means of Analysis of Variance (ANOVA). The selection of ANOVA in this research is due to the fact that it shows the degree of variance in dependent variables caused by the independent variables. Furthermore, ANOVA is used in measuring the variation in more than two distinct samples drawn from the population with the same variance. The decision Rule of this study indicates that the null hypothesis should be rejected if the calculated value of f-ratio is higher than the critical value of f. i.e. (ft-1, N-t). Otherwise, it will be accepted.

3.2 Test of Hypotheses

Ho1: Use of forensic accounting service in public sector is not effective in detecting fraud Public Sector.

Table 1. Effectiveness of Forensic Accounting Service in Detecting Fraud in Public Sector

Variables	Question 2	Question 8	Question 11	Total
Agree	8	15	11	34
Strongly agree	35	29	24	88
Disagree	6	3	7	16
Strongly disagree	1	3	8	12
Total	50	50	50	150

Responses Generated from the Questionnaire

In an attempt to answer research question one, the findings of questions 1, 2 and 3 in the questionnaire indicate that hypothesis one responses of 34, 88, 16 and 12 were recorded as agree, strongly agree, Disagree and strongly agree respectively. This showed that the use of forensic account in Nigerian public sector is effective in fraud detecting. This finding is in line with the works of Ozuomba, Ofor and Okoye (2016) and Umar, Samsudin and Mohamed (2015).

Table 2. Anova Summary

Source	Sum of square	Degree of freedom	Mean square	F-ratio
Between	1513	3	501.3	27.14
Within	140	8	16.875	
Total	1653	11		

Critical value of 5% significance level and a degree of freedom 3 to 8 is 4.07

Decision Rule Given the F-ratio calculated value of 27.14, which is higher than the critical value of 4.07, the null hypothesis is rejected while the alternative hypothesis is accepted. Thus, the use of forensic accounting service is effective in fraud detection in Public Sector.

Ho2: There is no significant correlation between forensic accounting and legal action support service in Nigerian courts.

Table 3: Correlation between Forensic Accounting and Legal Action Support Service in Nigerian Courts

Variables	Question 3	Question 6	Question 10	Total
Agree	10	9	8	27

Strongly agree	35	37	30	102
Disagree	5	4	7	16
Strongly disagree	-	-	5	5
Total	50	50	50	150

Responses Generated from the Questionnaire

In an attempt to answer research question one, the findings of questions 2, 6 and 10 in the questionnaire indicate that responses of 27, 102, 16 and 5 were recorded as agree, strongly agree, Disagree and strongly agree respectively. This showed that there is a significant correlation between forensic accounting and litigation support service in Nigerian's court. Agbiboa (2012) and Idris (2017), have the same finding in their studies.

Table 4: Anova Summary

Source	Sum of square	Degree of freedom	Mean square	F-ratio
Between	1770	4	588.33	27.14
Within	48	5	7.63	
Total	1818	9		

Critical value 5% significant level and a degree of freedom 3 to 6 is 4.76

Decision Rule Given the F-ratio calculated value of 27.14 which is higher than the critical value of 4.76, the null hypothesis is rejected while the alternative hypothesis is accepted. Thus, there is significant correlation between forensic accounting and legal action support service in Nigerian courts.

Ho3: Use of forensic accounting service is not effective in preventing fraud in Public Sector.

Table 3: Effectiveness of Forensic Accounting Service in Preventing Fraud in Public Sector

Variables	Question 5	Question 7	Question 9	Total
Agree	10	12	8	30
Strongly agree	31	28	37	94
Disagree	5	4	5	16
Strongly disagree	4	6	-	10
Total	50	50	50	150

Responses Generated from the Questionnaire

In an attempt to answer research question one, the findings of questions 5, 7 and 9 in the questionnaire indicate that responses of 30, 94, 16 and 10 were recorded as agree, strongly agree, Disagree and strongly agree respectively. This showed that the use of forensic accounting is effective in fraud preventing in the Nigerian public Sector. This is in accordance with the findings of Modugu and Anyaduba (2013) and Umara, Samsudin and Mohamed (2016).

Table 4: Anova Summary

Source	Sum of square	Degree of freedom	Mean square	F-ratio
Between	1773	3	591.33	27.16
Within	45	6	7.33	
Total	1818	9		

Critical value at 5% significance level and a degree of freedom 3 to 7 is 4.35.

Decision Rule Given the F-ratio calculated value of 27.16, is higher than critical value of 4.35, the null hypothesis is rejected while the alternative hypothesis is accepted. Therefore, it can therefore, be conclude that the use of forensic accounting in public sector is effective in fraud prevention.

4. CONCLUSION/ RECOMMENDATIONS

Forensic accounting being a contemporary field in accounting has an essential role to play in protecting the Nigerian Public Sector against economic and financial fraud. This study disclosed that forensic accounting merges auditing, accounting and investigating skills in detecting, preventing and presenting valid evidence being used against prosecutors in the Nigerian courts. The study also disclosed that fraud being committed by public sector staff and political offices holders can be prevented or reduced through the roles of forensic accountants. Forensic accountants also required forensic accounting skills to enable them significantly contribute, their quota in the economic development and protecting the image of the Nigerian Public Sector. In view of the study findings, it is thus, recommends that Nigerian Public Sector should originate a good public and recruitment policies that attract citizens with good moral character as employee, public office holders, administrators, legal practitioners

etc. Nigerian Public Sector should build a consistent internal control system and instigate efficient and effective internal check; public sector should also adopt a good accounting system in valuable and effective practices; the range of Nigerian anti-corruption agencies such as EFCC, ICPC should be reorganized by the government for achieving better performance; professional accounting bodies in Nigeria should make sure that more forensic accountant are produced and are well trained with current skills of forensic accounting processes; Financial Reporting Council (FRC) should also ensure the best standard, regulations and guidelines are established to ensure service delivery and best practice. Finally, Nigerian public sector needs to invest in building human capacity to recover the internal auditors' quality. Nigerians should also hold the character of accountability, integrity, equality, impartiality as a moral duty to eliminate or reduce the altitude of fraud in the Nigerian public sector.

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