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## FORENSIC ACCOUNTING AND FRAUD MANAGEMENT IN THE PUBLIC SECTOR ORGANISATIONS IN NIGERIA

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### Abstract

*This study examined the significance of forensic accounting in fraud management in the Nigerian public sector. The study applied primary data through the administration of questionnaires to accountants and internal auditors from three states of the North-Eastern geo-political zone of Nigeria. The population of the study is 134 accountants and internal auditors. The study is based on the census as the total population is considered in the analysis. linear regression was used in the analysis, with the aid of the Statistical Package for Social Sciences (SPSS 23). The findings show that there is a significant positive relationship between forensic accounting and the detection/prevention of corruption and fraud. However, there is an insignificant but positive relationship between forensic accounting and bribery in the public sector. The study recommends that there is a need to engage the services of forensic accountants in public sector organizations and be provided with the necessary tools to deter fraudulent activities, to prevent crime from being committed by all means, and the government should ensure that there is a regulatory body to provide the guidelines to regulate forensic activities and, above all, embrace integrity, objectivity, fairness, and accountability in their activities.*

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**Keywords:** Fraud Detection, Fraud Prevention, Public Sector, Investigative Skill, Forensic Accounting.

### Introduction

Government spending has always been a lucrative entity. Today, it has grown to such a size that the public, represented by its legislators, civil society organizations, and the general populace, is demanding to understand how enormous sums of money are being spent and its effect on the economy. The public expects officials and personnel who oversee public sector activities to be transparent and accountable to them. When their actions are not transparent and satisfying, the public calls for greater accountability, which is why an investigation is being requested (Bana, 2021).

In 2016, the world observed a series of paper leaks, known as the Panama Papers, which revealed how the world's wealthy investors avoided tax by establishing shell companies in remote tax havens. In either case, the beneficiary companies or parties used an accounting device to fulfil their ill motives. So, the question remains, as to whether regular accounting and auditing fail to

recognize such unethical and illegal activities and what alternatives could be used to maintain an ethical business practice? Thus, corporate governance, audits, corruption control, and shareholder interests have become more important topics for both the business world and policymakers. For the business community and governments alike, corporate governance, audits, corruption prevention, and shareholder interests have taken on increased importance. As such a relatively new branch of accounting called investigative accounting or forensic accounting emerged.

Forensic accounting is the practice of using financial knowledge and an investigative mindset to settle disputes while adhering to the norms of evidence (Lawal et al., 2020). It entails applying accounting, auditing, and investigative techniques to assist with legal concerns. It is a specialized field of accounting that explains engagements that result from existing or future conflicts or litigation. Therefore, forensic accounting is viewed as a branch of accounting that is appropriate for legal scrutiny and provides the highest level of confidence (Ali, 2017). Due to the significant rise in fraud cases, businesses in Nigeria are only recently becoming aware of the services provided by forensic accountants (Made & Made, 2021). There have been several frauds committed in both the public and commercial sectors of the economy. Literature evidence demonstrated that fraud is carried out under the supervision of internal auditors in public sector organizations since such employees' independence from the government is not assured (Bassey, 2018). Despite what external auditors may say, frauds continue to happen every day. Since external auditors may lack the necessary expertise to address contemporary frauds like bankruptcies, contract disputes, embezzlement, security fraud, white-collar crimes, and possibly criminal financial transactions, including money laundering by organized criminals, it is now important that forensic accounting be carried out when certain fraud are suspected (Akinbowale et al., 2018).

The demand for forensic accounting capabilities has remained high due to the increase and frequency of fraud and fraudulent practices in developing nations like Nigeria. Most often, persons in positions of authority, charged with managing public fund have been charged with corruption and financial crimes. According to Akinbowale(2018), corruption now permeates every aspect of Nigerian society, including government ministries and agencies. The extent of fraud, corruption, and other immoral behavior in the Nigerian public sector is shocking and is accepted as a way of life (Abdullahi & Mansor, 2018; Allan, et al., 2018; Alshurafat et al., 2019; Arslan, 2020; & Dada & Jimoh, 2020). Top officials and workers in all three tiers of government, as well as political

leaders, come up with various strategies and options for perpetrating fraudulent activities (Abdullahi & Mansor, 2018; Blythe and Goodpasture, 2019; Dennis and Johnstone, 2018 and Oyedokun et al., 2018).

Forensic accounting, by examining financial records and transactions with meticulous detail and applying investigative techniques, plays a crucial role in uncovering fraud, financial mismanagement, and other illicit activities, thereby providing valuable evidence and insights essential for legal proceedings and organizational integrity (Made & Made, 2021). As a result, it is generally expected that forensic accounting will be able to lessen the manipulation of reports and financial accounts. However, the importance of forensic accounting in public sector enterprises has not received enough attention. Thus, the law enforcement agencies inability to expose these fraudsters due to their lack of experience and the current spike in white-collar crimes, forensic accounting is now required to identify these fraudsters (Okoye et al., 2020). Since there are studies in Nigeria dealing with forensic accounting in manufacturing and other corporations, this study tries to address this gap in the applicability of forensic accounting in fraud management in the Nigerian public sector.

## **Literature Review**

Forensic accounting involves the systematic examination of financial records, transactions, and statements to detect and prevent fraud, bribery, and corruption within organizations. By applying accounting principles, investigative techniques, and legal expertise, forensic accountants can uncover fraudulent activities such as embezzlement, money laundering, and kickbacks. Through thorough analysis and evidence gathering, forensic accountants play a crucial role in identifying perpetrators, quantifying financial losses, and providing expert testimony in legal proceedings, ultimately contributing to the deterrence and mitigation of fraudulent behavior and ensuring organizational transparency and accountability (Sumartono, & Hamdani, 2020).

Fraud, bribery, and corruption are unethical and illegal practices that undermine trust, integrity, and fairness within organizations and society as a whole (Tarig et al., 2013; & Anuolam et al., 2016). Fraud involves intentionally deceiving others for personal gain, often through the manipulation of financial records, misrepresentation of facts, or theft of assets. On the other hand, bribery entails offering, giving, receiving, or soliciting something of value to influence the actions or decisions of individuals in positions of authority or trust (Osunwole et al., 2020). While

corruption encompasses a broader range of dishonest and unethical behaviors, including abuse of power, nepotism, and favoritism, which undermine the rule of law, distort markets, and erode public confidence in institutions (Evans, 2017; & Okoye & Gbegi, 2013). Collectively, these practices pose significant risks to organizational stability, economic development, and social justice. Furthermore, it also poses significant threats to integrity, transparency, and fairness in both public and private sectors, highlighting the critical need for robust prevention, detection, and enforcement measures, such as those provided by forensic accounting and anti-corruption initiatives, to combat and deter such misconduct effectively.

### **Concept of Forensic Accounting**

According to the Association of Certified Fraud Examiners (ACFE), forensic accounting is the application of accounting knowledge in cases involving actual or potential civil or criminal litigation. This includes, among other things, the evaluation of internal control systems, fraud, and any other situation requiring accounting knowledge in the legal system. Additionally, according to Adekoya et al. (2020), it is the process of understanding, summarizing, and factually presenting complex financial concerns in a court of law as an expert. Adesina et al., (2020), who made the same argument, defined forensic accounting as the use of analytical skills for resolving financial challenges in a way that satisfies court criteria. According to Aguolu (2018), forensic accounting offers an accounting analysis that is appropriate for the court and will serve as the foundation for conversation, argument, and ultimately dispute settlement. These imply that when conducting an investigation, the forensic accountant makes use of their accounting, auditing, and investigative talents. In a judicial context, they clearly and concisely present financial information. Compared to typical accountants, who only look at the numbers, they are trained to go beyond that (Bhasin, 2017). Therefore, forensic accounting is the process of locating, documenting, resolving, extracting, categorizing, reporting, and verifying historical financial data or other accounting actions to resolve ongoing or potential legal issues or to forecast future financial data to do so.

### **Forensic accounting skills**

According to the International Federation of Accounting, forensic accounting expertise is a requirement for a professional to demonstrate competence. It was suggested by Howieson (2018), that a forensic accountant needs to have the following abilities: investigation skills, technical skills, interpersonal skills, and intellectual abilities. According to actual evidence from earlier literature,

the forensic accountant will need certain skills to carry out his work. In the view of Lateef et al. (2017), forensic accountants need to be adept at analysis and verbal and written communication, have creative thinking and business acumen, be skeptical of their duties, and be able to question and coax information from a resistant suspect. In addition, Eze and Okoye (2019) identified analytical abilities, technological know-how, communication skills, and understanding of the law, accounting, human behavior, and business as the critical talents of forensic accountants. Furthermore, Okoye and Mbanugo (2020) suggest that the necessary skills that must be possessed by the forensic accountant include a thorough understanding of financial reports, an understanding of the fraud scheme, the ability to critically analyze results, an understanding of the system of internal control of an organization, the ability to assess risks, knowledge of psychology, communication and interpersonal skills, as well as courtroom procedures and legal systems.

### **Ethical Code of conduct for the forensic accountant**

Howieson (2018) claims that a shared code of ethics exists between the general public and forensic accountants. It influences those who utilize financial reports, including investors, management, financial professionals, the government, and the general public, to help them make informed decisions on how to stop fraud. It is a crucial component of the forensic accountant and was created as rules to guarantee excellent service is offered and reputation is safeguarded in front of consumers. In order to produce more accurate, dependable, timely, intelligible, pertinent, and thorough reports, it is crucial for the forensic accountant to adhere to the norms of ethics as a professional (Akinbowale, 2018).

The Association of National Accountants of Nigeria (ANAN) and the Institute of Chartered Accountants of Nigeria (ICAN) are two legally recognized professional accountancy bodies in Nigeria that have adopted the AICPA and IFAC's code of ethical principles due to the significance of having an ethical code of conduct. The principles of honesty, secrecy, impartiality and independence, professional responsibility, due care, scope and type of service, and public trust were highlighted in the professional code of ethics. Therefore, Adesina et al., (2020) conclude that the professional misconduct by members of Nigeria's two accounting bodies is checked.

## **Theoretical framework**

Fraud Triangle theory, proposed by criminologist Donald Cressey contain three elements must be present for fraud to occur: opportunity, pressure (or motivation), and rationalization. Forensic accounting plays a critical role in addressing each of these elements. Firstly, forensic accountants are trained to identify and mitigate opportunities for fraud by implementing robust internal controls, conducting thorough audits, and analyzing financial data to detect irregularities or anomalies that may indicate fraudulent activity. By reducing opportunities for fraud, forensic accounting helps to prevent instances of corruption and bribery within the public sector. Secondly, forensic accounting techniques can help uncover the underlying pressures or motivations that drive individuals to engage in fraudulent behavior. By conducting in-depth financial investigations and analyzing financial records, forensic accountants can uncover financial pressures such as debt, addiction, or personal financial problems that may incentivize individuals to commit fraud or accept bribes. Understanding these underlying pressures is essential for addressing the root causes of corruption and bribery within the public sector. Lastly, forensic accounting can challenge the rationalizations that individuals use to justify their fraudulent actions. Through comprehensive financial analysis and investigation, forensic accountants can provide concrete evidence of fraudulent activity, undermining the rationalizations used by perpetrators to justify their actions. By debunking these rationalizations, forensic accounting helps to hold individuals accountable for their misconduct and deter future instances of fraud, bribery, and corruption in the public sector.

## **Methodology**

Through the use of questionnaires, the study used a quantitative survey design. According to the Likert Scale, which was adapted from Sanni, (2017) the assertions were based on a five-point scale with 1 denoting "strongly agreed," 2 denoting "agreed," 3 denoting "undecided," 4 denoting "disagreed," and 5 denoting "strongly disagreed". External auditors working with public sector organizations, accountants, and internal auditors working in Ministries, Departments, and Agencies (MDAs) of three states in Nigeria's North-East geopolitical zone make up the study's population. The states comprise Borno, Bauchi, and Yobe. The study is based on census, that is, the questionnaire is administered to the whole population, taking the number of the population into consideration, which is not much to be administered, the total number of respondents was 134.



Inferential statistics were used for the analysis through the use of linear regression with the aid of the Statistical Program for Social Sciences (SPSS, 23)

### Test for Reliability of the instrument

Cronbach's alpha was used to test the reliability or internal consistency of a data set. For this measure, the acceptable minimum benchmark ranges from 0.60 to 1.00 (Sharma, 2016). SPSS was used to carry out this test. The test was conducted on sixteen (16) statements in the research instrument which are further grouped into four (4), each group made up of four statements.

**Table 1. Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.774	.806	16

Source: Research Findings 2022

This result indicates that items that are meant to answer the all the independent variables are internally consistent.

Fraud management =  $f$  forensic accounting

Corruption detection x bribery detection x frauds detection =  $f$  forensic accounting

$$\alpha + \beta_1 X_{x_1} + \beta_2 X_{x_2} + \beta_3 X_{x_3} = f \text{ FA}$$

**Table 2. Model Summary**

	R Square	Adjusted R Square	R Square Change	Sig. F Change
Forensic Accounting for detection and prevention of corruption	.675 <sup>a</sup>	.455	.455	.000
Forensic Accounting for detection and prevention of bribery	.152 <sup>a</sup>	.023	.023	.147
Forensic Accounting for detection and prevention of frauds	.287	.279	.287	.000

Source: Research Findings 2022

Table 2 presents results from regression analysis. It shows a model summary for both the predictors and criterion variables (Use of forensic accounting in detection and prevention of corruption and frauds). The predictors variable's Adjusted R squared showed that the independent variables contributed only 45.5% and 27.9% respectively to the existence of the dependent variables respectively. The remaining percentages of the dependent variables was contributed by factors. Forensic Accounting for detecting and preventing of corruption for the purpose of Financial Misconduct was accounted for by R squared change (R squared change = .455 and .287 respectively and their respective p-values = 0.000), which shows a significant relationship leading to the conclusion that the predicting variables has a significant effect on the criterion variables. But for bribery purpose, predictor variable's Adjusted R squared showed that the independent variable contributed only 2.3% to the existence of the dependent variable of which the remaining percentage of the dependent variable was contributed by factors. For the purpose of Financial Misconduct, it was accounted for by R squared change (R squared change = .023 and p-value = 0.147), which shows a non-significant relationship leading to the conclusion that the predicting variable has no significant effect on the criterion variable.

The results as indicated in the inferential statistics (multiple regression), shows that forensic accounting for detecting and preventing corruption and frauds contributes positively to the combating of financial misconduct as it indicates that the independent variable has contributed 45.5% and 27.9% respectively to the existence of the dependent variable. This can also be noted considering the multiple regression analysis in Table 2 as indicated in Sig. F Change (.000) which is less than 0.05. It shows that there is a significant relationship between the dependent and independent variables. But as shown in the Table, forensic accounting cannot be used for the detection and prevention of bribery as there is no significant relationship between the two variables. The first findings above is in conformity with the respective views and findings of Akani and Ogbeide, (2017); Abdullahi and Mansor, (2018); Eze and Okoye, (2019), and Bana, (2021). But as for the second finding, there is no study conducted in line with forensic accounting as it affects bribery to the best of the researcher's knowledge.

## Conclusion

The role of a forensic accountant under contemporary condition no doubt is very important because they help professional and regulatory bodies and other institutions in investigating and documenting frauds. The increasing occurrence of fraud in the public sector requires the services



of forensic accountants to detect fraudulent activities within and outside an organization. The continued audit failures over decades have prompted a paradigm shift in accounting. It is generally accepted that an auditor has the duty to perform tests to detect material defalcation and errors if they exist. However, fraud detection experts called forensic accountants are very important nowadays in developed economies to investigate cases of fraud.

Forensic accounting is still an undeveloped area in the Nigerian economy. The focus is still on preventing and detecting conventional and well-known frauds and not on emerging sophisticated ones. Much of forensic accounting practices are reactive, rather than proactive in nature. There is a need to identify and control the uncontrollable. Unawareness of sophisticated forensic accounting techniques and the scarcity of qualified and well-trained professionals contribute to its rudimentary stage of evolution in the aftermath of increasing financial crimes. This urges the pressing need for forensic accounting. If forensic auditing is made mandatory in various public sectors, many of the scams can be restricted.

### **Recommendations**

To effectively combat fraud, bribery, and corruption in the public sector, leveraging forensic accounting techniques is paramount. Firstly, governments should invest in specialized training for forensic accountants within law enforcement agencies or establish dedicated forensic accounting units. These professionals possess the expertise to analyze financial records, detect irregularities, and trace funds, making them invaluable assets in uncovering fraudulent activities

Secondly, implementing proactive monitoring systems and data analytics tools can enhance fraud detection capabilities within government agencies. By analyzing large volumes of financial data in real-time, these systems can flag suspicious transactions or patterns indicative of fraudulent behavior, enabling timely intervention and investigation. Additionally, conducting regular forensic audits of high-risk areas such as procurement processes, contract management, and public fund disbursement can help identify vulnerabilities and prevent potential instances of corruption.

Moreover, collaboration between public sector entities, law enforcement agencies, and forensic accounting firms is essential for effectively combating fraud and corruption. Establishing partnerships and information-sharing mechanisms can facilitate the exchange of intelligence and resources, enabling more comprehensive investigations and prosecutions of fraudulent activities.

Furthermore, fostering cooperation with international counterparts and organizations can enhance efforts to combat cross-border corruption and money laundering schemes.

Lastly, promoting a culture of transparency and accountability within the public sector is vital for preventing and deterring fraud and corruption. Governments should prioritize the implementation of robust internal controls, whistleblower protection mechanisms, and anti-corruption policies, with a focus on promoting ethical conduct and integrity among public officials. By integrating forensic accounting practices into broader anti-corruption initiatives and fostering a culture of accountability, governments can effectively tackle fraud, bribery, and corruption in the public sector, safeguarding public resources and upholding the trust of citizens.

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