

## Forensic Investigation and Electoral Fraud in Nigeria

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### **Abstract.**

*The study examined relationship between forensic investigation and electoral fraud in Nigeria. Survey method of research design was adopted for the study. Questionnaire was used on the targeted population to gather primary data for the analysis. The spearman ranking order was used in analyzing the relationship between the predator and the criterion variables. Result of the analysis showed a moderate and inverse relationship between forensic accounting investigation and electoral fraud in Nigeria. The study then concluded that forensic accounting investigation can play a moderate role in reducing electoral fraud in Nigeria. The study therefore recommended that forensic accounting investigation should be involved in the pre and post election period in Nigeria.*

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**Key words:** *Forensic investigation, electoral fraud, Second Digit Benford's Law (2BL)*

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### **1. Introduction**

Though electoral fraud has been in existence from the advent of modern democratic development in mid and late 19<sup>th</sup> century, the global expansion of multiparty elections during the last thirty years has brought fraud to the forefront of democratic development and government (Lopez-Printor, 2010). In 2006 alone, significant allegations of election fraud surrounded presidential elections in Italy, Mexico and several former Soviet Republics. In the United States, concerns have been raised as it concerns the various aspects of elections, from voter registration fraud to voting machine security, especially since 2000 presidential election, when accusations of election manipulation in Florida were heard around the world (Alvarez, Hall & Hyde, 2009). Investigation by journalists, lawyers, political parties, official non-partisans observers and interest citizens have drawn attention to cases of clear-cut voting fraud in many countries around the world (Alvarez, Hall & Hydes, 2009).

Nigeria is not an exception in terms of electoral fraud. Since the return of democracy in 1999 in Nigeria, no general election has been adjudged fair talk less of been free. This has raised fundamental questions about the quality of democracy in Nigeria yet electoral fraud seems to be an unconquerable master that has bedeviled our elections.

There have been different studies in Nigeria on electoral fraud and malpractices but it appears that no known study has been undertaking on forensic investigation.

### **Statement of the Problem**

In recent times, elections in Nigeria are either suspended or declared inconclusive in many occasions. Even when it is concluded, there are always allegations of electoral fraud from different quarters ranging from political parties, election observers, journalists, electorates etc. The gubernatorial elections conducted in Ekiti State and Osun State on 14<sup>th</sup> of July 2018 and 22<sup>nd</sup> of September 2018 respectively were characterized by election fraud ranging from vote buying, ballot stuffing and snatching and intimidation. The recently concluded presidential and federal house of assembly elections conducted on the 23<sup>rd</sup> of February 2019 in Nigeria, allegations of electoral fraud still occupies much space on our media. And the main opposition party, the People's Democratic Party (PDP) and her flag bearer, have refused to congratulate the elected president given a single reason of electoral fraud. The Governorship and state lawmakers' election conducted on 9<sup>th</sup> March 2019 was not also adjudged free and fair but allegations of election fraud persisted. The tribunals and the courts that handles election cases, most a times, lack the needed evidences of electoral fraud for dearth or want of evidence that are "convicting and convincing" (Edori, 2018). Howard and Sheets (2006) are of the opinion that forensic accounting emerged currently in response to the development and the growing rate of frauds and malpractices in corporate management. Dada, Owolabi and Okwu (2013) believe that fraud reduction is greatly related to fraud investigation and uncovering through forensic accounting.

The study therefore attempts to investigate the relationship between forensic accounting investigation and electoral fraud.

### **Objective of the Study**

This study aimed at investigating the relationship between forensic accounting investigation and electoral fraud in Nigeria. To achieve the study objective, a hypothesis was formulated and stated in the null form to test the relationship.

### **Research Hypothesis.**

Ho<sub>1</sub>: Forensic investigation has no significant relationship with electoral fraud in Nigeria.

## **2. Literature Review**

### **Forensic Investigation**

Forensic accounting though an old field, yet quite new in Nigeria as Nigeria relies heavily on foreigners and foreign organizations for her forensic accounting activities.

Forensic accounting comprises of fraud reporting produced as evidence in the court of law (Court room) (Mehta & Marthur 2007, Joshi 2003 and Gumbley 2001). It is an area that is special and involves providing information meant to be used especially in the law court to persecute or defend the suspect(s). Investigating accounting, which is part of forensic accounting to Zysman (2004), is connected to the investigation of matters that are criminal in nature.

Investigation as a term simply means the examining of accounts for a purpose specified. This definition is supported by Ohaka and Imo (2016) as they defined investigation as "the examination of

accounts for a specific purpose.” They further asserted that both financial and non financial information are involved in the examination.

Forensic investigation (ACCA, 2015) has to do with the steps practically taken in order to gather evidences that are relevant to an alleged fraudulent activity. It generally search for information from office suite files in computer directories, e-mail, call phone, text messages log and call records, graphics in browse cache and directories, other computer-based communications, memory and disk caches; deleted space on hard drives and other devise such as USB Flash Drive, etc. (Albrecht, 2008). Investigation is an in-depth and painstaking examination in order to uncover the truth about a crime committed or suspected. Forensic has to do with suitability of an evidence for use in the “court room”. Wikipedia sees forensic as originated from a “forensis”, a Latin word, which means “in open court” or “public”. From the above, forensic investigation is a careful, in-depth and painstaking examination of financial and non financial records for the purpose of unearthing crimes suspected or committed and the outcome is suitable for use as evidence in the law court.

In detection of fraud, the forensic investigator uses tracing, credit and spread, flow charts, telephone – telephone calls, cheque spread, networth and expenditure method, document examination, observation etc. Vasudevan (2004) listed the critical point audit and the proprietary audit as the two techniques used by the forensic investigators.

The aim of forensic investigation according to Ohaka and Edori (2017) is to find out if any fraud has taken place or not. They further opined that forensic investigation is undertaken with the goal of unearthing the occurrence of fraud, identifying the individuals or person involved in the fraud, ascertain the value of money involved and the property value; then present the findings to the client as evidence in the law court.

### **Second Digit Benford’s Law (2BL)**

Few projects have sought to test the relative predictive power empirically on the various forensic tools or seek to combine different forensic tools in some manner systematically (Montgomery, Olivella, Potter & Crisp, 2017). Mebane (2008) posited that forensic methods sought for use votes that are recorded to look for abnormalities consistent with manipulations that are human. Forensic indication relies on “theoretical baseline” known as “the Second Digit Benford’s law (2BL)” discovered by Benford (1938). It is a test commonly used in forensic accounting. The test (2BL) possibly spot irregularities in numerical by only looking at it (Guy-Ryan, 2016).

A physicist named Frank Benford in the 1920s was working at GE Research laboratories. He noticed that there seemed to be greater numbers with the low first digits in the sets of data he worked with (Guy-Ryan, 2016). He further explained that “after testing numerous geographic, scientific and demographic distributions, Benford calculated the exported frequency for particular digits appearing in a particular position”. What he found out made him believe that it can be used as a forensic tool to detect electoral fraud. Some mathematicians argue that the application of the second – Digits Benford’s law (2BL) test can be applied with the aim of detecting irregularities when it is applied to vote totals, might indicate fraud (Guy-Ryan, 2106). When the 2BL was applied on Philadelphia, Pittsburgh, Chicago and Cleveland elections in 2004 by Dr. Walter Mebana according to Guy-Ryan (2016), the

test detected voting irregularities in all the elections. In 2009, when Dr. Walter Mebana applied the 2BL test in an Iranian presidential election that was highly contested, a result that was similar was discovered. “Numerical Shenanigans” was also discovered in 2012 in the presidential election in Russia that produced Vladimir Putin as president, when the 2BL test was applied. Guy-Ryan (2016) further asserted that using the 2BL test for vote irregularities detection in academic community is far from acceptance. He gave example of Joseph Deckert, Mikhail Myagkov, and Peter C., Ordeshook in 2011 that challenged the 2BL test intensely, when the 2BL test was used on numbers of stimulated fair elections and elections that are fraudulent with results that are not consistent. In the same vein, Susumu Shikano and Verona Mack, in their application of the 2BL test on the German Federal Parliamentary Election in 2009, found that in some of the constituencies that had no serious registered fraud complaints, the test showed fraud. He then concluded that, “the 2BL test may not be a full proof wig of guaranteed fair election”.

### **Electoral Fraud**

Fraud is an intentional deception (Edori & Edori, 2108). To them it has to do with getting an unlawful and unfair benefit. Furthermore, it has to do with representations that are false, allegations that are misleading and facts that are concealed. Electoral fraud is evidently the gravest form of election malpractices (Lopez-Pintor, 2010) and should be taught publicly and clearly by all stakeholders for the growth of democracy. Electoral fraud is a commonly used phrase yet it is not an easy term to define as what is termed electoral fraud defers from country to country. Levin, Cohn, Michael and Alvarez (2009) have the same thought on the term “electoral fraud.” For instance, Alvarez, Hall and Hyde (2009) asserted that ideas of electoral practices that are fraudulent differ across time as well as political jurisdictions. They further opined that a particular behaviour that in one nation at a given time are seen as fraudulent may be absolutely legal and satisfactory in other nations at other period of time. Electoral fraud as defined by Lopez-Pintor (2010) “is any purposeful steps embarked on to temper election activities and its related materials so as to affect the results of the election, which may possibly interfere with the will of the voters or thwart it”. To him, electoral fraud comprises of behaviours that are criminal in nature that need to be punished in accordance to the law. He further opined that electoral fraud refers to negligent or deception exclusively to interfere with the process of election in order to prevent the outcome that will reflect the people’s will. It represents a moment which the tension existing between practice and principle of consent that is popular in “electoral regimes should be most apparent to citizens” (Dexecker, Salvatore & Ryggeri, 2019). Electoral fraud subverts settings that are democratic; the people’s will and choice of their representative hence forcing an unpopular candidate to represent the people.

### **Forms of Electoral Fraud**

Scheduler (2002) points out that various forms of election frauds occur at various stages in the process of election and all its forms should be equally weighted. There was the presence of widespread election fraud in the election that involved the PDP and ANPP (Eueom, 2007) in Nigeria which ranges from voter registration process problems, voters violence and intimidation during campaign, in many areas and stuffing of ballot boxes, intimidation of voters on the day of election and vote buying that is extensive (Kerr 2013; Osumah & Aghemel, 2010; Rawlence & Albin-Lackery 2007). Callen and Long (2015) listed vote buying, intimidating of voters, and stuffing of ballot boxes as electoral fraud. Other

forms of election fraud include dead voters, felon voter fraud, voter impersonation, fraud by election officials, etc.

Some Forms of Electoral Fraud are Explain thus:

**Double voting (Ballot Stuffing):** This occurs when an individually votes or casts more than one vote in the same election.

**Vote Suppression:** This involves diverse methods or tactics used with the aim of reducing the number of voters in an election. This was alleged in 2015 presidential election in Nigeria due to the lopsided distribution of permanent voters card (PVC). A situation where the voters card distributed in the North-East of Nigeria that was under attack by the Boko Haram insurgence got more per cent of voters card collected that the peaceful South-East of Nigeria.

**Vote buying:** The definition of vote buying often cited, Onuoha and Ojo (2018), is the definition given as “the exchange of private material benefits for political support” (Etzioni-Halevy, 1989). Vote buying occurs when a political party or its agent or flag bearer exchange the vote of an electorate before or during an election and it involves exchanging money or any material or property for vote. The term “vote buying” is not a new form of electoral fraud in Nigeria either is it restricted to Africa but a global issue. This view is supported by Schaffer (2007). According to Matenga (2016), in 36 Africa nations, about 80 per cent of the voters are of the opinion that voters are sometimes, often or always bribed. As at the time of his writing in 2016, he said, 16% of African voters are reportedly offered goods or money as exchange for the vote. In Nigeria, the gubernatorial elections in Ekiti State and Osun State, conducted on 14<sup>th</sup> July 2018 and 22<sup>nd</sup> September 2018 respectively, several viral videos and media reports showed how political parties and their agents were sharing money among electorates in order to earn their votes.

**Under age Voting:** This is a major election fraud in Nigeria as citizens less than the required eighteen years normally cast their votes in Nigeria’s elections . Onwe, Nwogbaga and Ogbu (2015) find out that “there was recorded cases of mass under age voting in the northern states of Nigeria” during the 2011 presidential election.

**Intimidation:** This arises when security agents are used to intimidate voters. It happens close to the election date and it climaxes on the Election Day. This was displayed openly in Rivers State during the 2019 general elections.

**Misrecording of votes:** This occurs when the number of votes recorded and announced varies from the number of votes counted.

### **Causes of Electoral Fraud in Nigeria**

Tersoo (2018) listed high poverty rate, weak courts, temporary staff problem and no discipline as causes of electoral fraud in Nigeria. Aikhionbare (2015) listed corruption and poverty, economic instability, logistics, staffing, weak judiciary system and indiscipline and decadence amongst security operatives. He added loss of democratic values, indiscipline among political parties and little or no punishment for offenders as other causes of electoral fraud in Nigeria. Ezeade (1990) identified the following as reasons for electoral fraud in Nigeria: Lust for power, seeking power as a way to acquire wealth, protection of class interest, geopolitics and ethnicity, colonial heritage, old politicians bad laid foundation, politics of corruption , voters great expectation, illiteracy and dearth of mass orientation as reasons for electoral fraud in Nigeria. From motivation to opportunities, failure to show up by great

numbers of the populations to vote has also been linked with greater opportunities to manipulate vote totals (Schedley, 2002; Cox & Kousser, 1981).

### Forensic Investigation and Electoral Fraud

The massive electoral (Election) fraud in August 2009 committed in Afghanistan's presidential election process "set in motion a panoply of audit procedures that concluded that a runoff election should take place" (Sabrina & Wafa, 2019). The "Orange Revolution", so called in 2004 presidential election in Ukraine to be totally re-held after extensive fraud was demonstrated (Kamil 2014). Electoral Forensic, Montgomery, Olivella, Potter and Crisp (2017), involves the examination of results of election for abnormalities in order to effectively identify the patterns that are electoral irregularities indicative.

There seems to be a general opinion that involving forensic investigation may assist in curbing electoral fraud.

### 3. Methodology

Testing of the study's hypothesis in establishing a relationship between forensic investigation and electoral fraud in Nigeria adopted a causal investigation. The study used the survey method of research design to generate data necessary for the study. The target population of the study is the INEC, INEC ad-hoc staffs, political party members and the electorates in Rivers state. The key informants of the targeted population are those residing or working within Port Harcourt metropolis. The questionnaire was the main instrument used for data collection while the internet, journals and textbooks were used as the secondary source of data collection. Five ordinal (Likert) scale was used in the questionnaire. The authors used their judgment to select 10 INEC staff, 10 ad-hoc staff, 20 members of political parties and 20 electorates that have knowledge on forensic investigation and electoral fraud. The Spearman Ranking order was adopted in testing the relationship between forensic accounting investigation and electoral fraud in Nigeria.

### 4. Data Analysis

#### Analysis of Questionnaire

Table 1: Response Rate for Field Data Collection

Field Data Collection	Number of cases	Percentage
Copies of questionnaire administered	60	100%
Copies of questionnaire returned	56	93.33%
Uncompleted copies of questionnaire	4	6.67%
Total response	56	93.33%
Completed but unusable copies of questionnaire	6	10%
Completed and usable copies of questionnaire	50	83.33%

#### Source: Field Work (2019)

From table 1, 60 copies of the questionnaire were administered representing 100%. 56 copies the questionnaires were retained representing 93.33% while 4 copies of the questionnaire were not completed representing 6.67%. Out of the 56 (93.33%) of the copies of the questionnaire that was returned 6 was completed but not usable while 50 copies were completed and usable representing 10% and 83.33% respectively.

### Test of Hypothesis

One bivariate hypothesis in the null form was formulated and tested using the spearman ranking order correlation coefficient at 95% confidence interval and 0.05 significant level. The parameters given by Salkind (2010) as the benchmark for interpreting conclusion coefficient (r) are as follows:

- ± 0.80 – 1.00 very strong relationship
- ± 0.60 – 0.79 very strong relationship
- ± 0.40 – 0.59 moderate relationship
- ± 0.20 – 0.39 weak relationship
- ± 0.01 – 0.19 very weak or no relationship

The + (positive sign) and the – (negatives sign) in the value (r) means a direct positive relationship and direct negative (inverse) relationship respectively between the dependent and independent variables. The  $P < 0.05 < P$  critical region was adopted as the decision rule in accepting ( $P > 0.05$ ) or rejecting ( $P < 0.05$ ) the null hypothesis.

H<sub>01</sub>: Forensic accounting investigation has no significant relationship with electoral fraud in Nigeria

Table 2: Relationship between forensic accounting investigation and electoral fraud in Nigeria

		FI	EF
	FI	Correlation coefficient	1,000
		Sig. (2 tailed)	-0.462**
Spearman's rho	N		0.000
	EF	Correlation coefficient	50
		Sig. (2 tailed)	- 0.462**
	N		0.000
			50
			50

FI: Forensic investigation. EF: Electoral fraud.

\*\* Correlation is significant at the 0.01 level (2 tailed).

Source: Data Result 2019

In examining the relationship between forensic investigation and electoral fraud in Nigeria, the result showed rho as -0.462 and P=0.000. Based on the result of the analysis, using the decision rule of accepting the null hypothesis if  $P > 0.05$  or rejecting it if  $P < 0.05$ , the study rejected the null hypothesis of no significant relationship and accepted the alternate hypothesis and restated it that forensic investigation has a significant relationship with electoral fraud in Nigeria.

### 5. Result Discussion

Using empirical tools here, the study examined the relationship between forensic accounting investigation and electoral fraud in Nigeria. The P-value (0.000) is less than 0.05 level of significant for a 2-tailed test, which is an indication of a relationship. At correlation significant of -0.462, based on Salkind (2010) parameters showed:

- i. The existence of relationship
- ii. The relationship is a moderate relationship and
- iii. The relationship is a negative (inverse) one.

The interpretation of the inverse relationship is that, increase in the predator variable (forensic investigation) will cause a reduction in the criterion variable (electoral fraud).

## 6. Conclusion

The study examined the relationship between forensic investigation and electoral fraud in Nigeria. The study concluded that there is a moderate and inverse relationship between forensic investigation and electoral fraud in Nigeria.

## 7. Recommendation

Based on the finding, the study recommended that forensic investigation should be involved in the election processes in Nigeria by establishing forensic investigation department by the National Election Commission (INEC) and the department manned by forensic investigators. This will enable forensic investigation take place before and after the election.

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