Forensic Audit and Assurance Services to Nigerian Public Sector

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Abstract

This study on forensic audit and assurance services to Nigerian public sector was empirically investigated. The study is vital as it portrays the extent to which forensic audit & assurance services ensure performance and accountability in the Nigerian Public Sector Organization. Three hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using Friedman's ANOVA. The study anchored on the White Collar Crime Theory adopted a Survey Design Approach. Hence, data were collected using questionnaire survey administered to the relevant accounting sections of Ministry of Finance (Ministry, Departments, Agencies & Parastatals) in Awka Metropolis. The empirical analysis of the study indicates that there is a significant and positive relationship between Forensic Audit & Assurance Services and Nigerian Public Sector Performance & Accountability at 1% significant level. Thus, the study concludes that forensic audit & assurance services do not only ensure Performance in the Nigerian Public Sector but also accountability in the financial records. In lieu of this, the study recommended that the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) should promote forensic accounting formalization and specialization in their curricula, and academia should emphasize forensic accounting skills development through learning in higher educational institution. Also, government should establish a Public Recovery Fund (PRF) where money recovered through forensic accounting should be kept and this money should be properly used to enhance efficient and effective performance in the public sector.

Keyword: Forensic Audit; Assurance Services; Nigerian Public Sector

1.0 Introduction

Fraud arises from the exposure of illicit financial activities in the public and private sectors of the economy by executives and all cadres. Such illegal activities include high levels of missing or misdirected funds, overstating expenses, underestimated revenues, inadequate foreign exchange transactions in and out of banks, embezzlement, illegal fund transfers, illegal currency manipulation, and large-scale banking and insurance fraud, which form the centre piece of fraud that have contributed in keeping investors away. Nigeria remains underdeveloped as it is certain that a country with a high fraud rate cannot develop (Owojori and Asaoulu, 2009). Fraud in developed economies is often reported in both the private and public sectors. The problem in developing countries Third World, particularly Nigeria, is that fraud is widespread and affects many citizens and, in most cases, the perpetrators get away with the act. This means that only in a few cases is the shameful act uncovered, investigated, prosecuted and appropriately punished in good time (Adebisi & Gbegi, 2015)

Over the years, the focus has been on the need to detect and prevent fraud in the public sector. The literature review revealed that most public sector frauds are committed by senior management, who are supposed to act as custodians of internal control and also under the supervision of the internal auditor. Suffice it to say that the internal auditor's independence is not guaranteed since he works as an employee of the government. Then to the idea of the external auditor, yet fraud are committed on a daily basis. A review of the literature to find out whether the use of forensic accounting has an impact on the performance of the Nigerian public sector was not fully addressed. With that in mind, this study seeks to investigate on forensic audit and assurance services to Nigerian Public Sector.

Kasum (2009) noted that the commissioning of financial irregularities is becoming a specialty of both the private and public sectors in Nigeria as individuals commit fraud and corrupt practices depending on the capacity of their office. Fraud is the main enemy of the business world. As noted in the literature related to Nigeria, Effiong (2013) found that the fraud rate in the Nigerian public sector is seriously alarming. In addition, Kasum (2009) has also clearly shown that corruption has negatively affected the lives of citizens of third world countries, which is engraved on the systems; it is alarming and seriously devastating. Hence, forensic examination is needed to reduce fraud, fraudulent activity and corruption that can destroy national image and economic growth. In Nigeria, fraudulent practices are widespread and systemic, especially in the public sector. However, Nigeria's case is unique owing to the fact that both the magnitude and the frequency of occurrence of the menace are very high (Abdulrahman, 2019; Agbiboa, 2012; Gbegi & Okoye, 2013; Modugu & Anyaduba, 2013; Nekede & Oko, 2013).

It is on the bases of these high increases in cases of fraud and other questionable acts that called for the need of thorough research to be carried out on forensic audit and assurance services in Nigerian Public Sector so as to examine the relationship that subsists between forensic audit and assurance services and performance of Nigerian Public Sector Organizations using Anambra State Ministry of Finance as a reference point.

A priori expectations on fraud detection and prevention have focused mainly on the private sector entities while limited studies conducted on forensic audit, investigation and fraud prevention in the public sector. For instance Ogiriki and Appah (2018) examined the relationship

between forensic accounting and auditing techniques in the Nigerian Pubic Sector; evidence from Delta State, Bayelsa State & Rivers State. Appah and Inini (2021) examined the relationship between Forensic Investigation and Mitigation of Occupational Fraud in the Nigerian Public Sector; evidence from Bayelsa State. Dauda, Omubugagu and Aku (2016) examined the relationship between forensic accounting techniques and fraud detection and prevention in Nasarawa. Okoye, Nwoye, Akuchi and Onyema (2020) studied the relationship which exists between forensic accounting techniques and occupational fraud detection in Anambra State while Igweonyia (2016) studied the relationship between forensic accounting and fraudulent practices in Enugu State Nigeria and many other studies, the relationship between forensic auditing and performance of Public Sector in Nigeria is inconclusive which calls for further studies and clarifications. Hence the need for the study using Anambra State Ministry of Finance as a reference point. To achieve this purpose, the following hypotheses were formulated:

H_{01}: Forensic Audit & Assurance Services have no significant relationship with Nigerian Public Sector Performance.

H_{02}: There is no significant relationship between Forensic Audit & Assurance Services and accountability in the financial records of Nigerian Public Sector

H_{03}: Forensic Audit & Assurance Services do not have significant relationship with fraud reduction in the Nigerian Public Sector

2.0 Review of Related Literature
2.1.1 Forensic Auditing

This is the application of accounting processes and procedures to a problem that can or should be litigated (Appah & Inini, 2021). Hopwood, Young and Leiner (2013) noted that forensic bookkeeping is the use of investigative and analytical skills with the aim of solving fraudulent and abusive practices that meet the requirements of a court of law. According to Okoye, Nwoye, Akudu and Onyema (2020) stated that forensic investigation is the use of forensic science on criminal or civil law issues. The study noted that it involves the use of investigative and analytical skills for the purpose of investigating fraudulent practices. It involves the application of scientific methods to prove facts and evidence that would be used in criminal proceedings. Oyedokun (2013) described forensic accounting as a scientific accounting method for the detection, resolution, analysis and presentation of fraud cases that can be used in court.

Joshi (2003) sees forensic bookkeeping as the application of specialist knowledge and specific skills to uncover evidence of economic transactions. Coenen (2005) also states that forensic accounting involves the application of accounting concepts and techniques. It requires a report if accountability or fraud is found and the report is considered evidence in court or in administrative proceedings (Joshi, 2003). Al Samara, Al-Afeef and Al Ali (2017) viewed forensic accounting as the use of criminal methods and the inclusion of investigative accounting issues and legal processes to investigate and detect financial crime and other economic misconduct. The study view forensic bookkeeping as a combination of auditing, bookkeeping, and investigative skills. Abdullahi and Mansor (2015) also described forensic bookkeeping as the use of accounting and analytical skills at a level satisfactory by the competent court to handle disputes in terms of both criminal and civil litigation.

2.1.2 Forensic Assurance Services

Forensic assurance services involve cultivating an attitude of honesty, sincerity, and support to ensure that cases of fraud are eliminated or drastically reduced. Enofe, Omagbon and Ehigiator (2015) found that an important path to successful fraud deterrence is to focus on business traditions and develop strategies to create a fraud-free or low-fraud atmosphere. This can be achieved by identifying the root causes, closing the gaps that identify the loopholes exploited by the perpetrators and, most importantly, taking care of the wellbeing of workers. The forensic accountant needs professional and technical skills to be useful in the performance of his / her duties. Olajide (2014) affirmed that in order to effectively prevent fraud, a forensic accountant should have knowledge, skills and competencies in the following areas:

i. Accounting, auditing and investigative skills
ii. Criminology focusing on the origins, scope and dynamics of fraud and financial crime; the legal, regulatory, professional environment and technical issues.
iii. Forensic and procedural advisory services, including research and analysis, loss validation, liability and damage investigations, and conflict resolution.

2.1.3 Forensic Accountant Skills

Skills are attributes that relate to competencies in the areas of knowledge and ability (IFAC-IES, 2005). Forensic accountant skills represent exceptional skills and techniques developed, among other specialized areas of knowledge, to uncover evidence of fraud (DiGabriele, 2008; Davis, Farrell & Ogilby, 2009). Unlike financial statements auditor, whose skills are intended to provide reasonable assurance that the reported financial statements as a whole are presented fairly in all material respects in accordance with Nigerian Auditing Standards (NSA) and International Auditing Standards (IAS), and are therefore free from material misrepresentation Information (Davia, 2000). In particular, it requires people who are familiar with the application of investigative and analytical skills in the areas of bookkeeping, recording and evaluating financial statements, interviewing all parties in connection with an alleged fraud situation and as an expert in a fraud case (Hopwood, Young & Leiner, 2008; Rosen, 2006; Singleton, Bologna & Lindquist 2006). On the contrary, the qualification requirements of professional accountants are intellectual skills, technical and functional skills, interpersonal and communication skills, and organizational and business skills (IFAC-IES, 2005).

### 2.1.4 Forensic Audit and Assurance Services Techniques

Due to the unique legal aspects of forensic accounting investigations, special audit protocols must be followed as the audit conclusions and findings may be challenged in a judicial or more formal legal process. Oyedokun (2013) suggested that forensic accounting techniques such as interviews, computerized reviews such as data mining, and document review techniques are useful in detecting fraud.

Data Mining

Data mining is about looking for anomalies, trends, patterns, and correlations in large data sets related to the company and its finances in order to predict outcomes. It is a new technology with great potential to help companies focus on the most important information in their business. The

data mining tool predicts future trends and behaviors and enables companies to make proactive knowledge-based decisions. Data mining can be used by companies to turn raw data into useful information. By using software to search for patterns in large amounts of data, companies can learn more about their customers, better identify market risks, detect fraud more quickly, manage regulatory compliance obligations, get the best return on their marketing investments, and develop more effective marketing strategies, as well as increasing sales and reducing costs.

Figure 1: The Diagram of Conceptual Framework
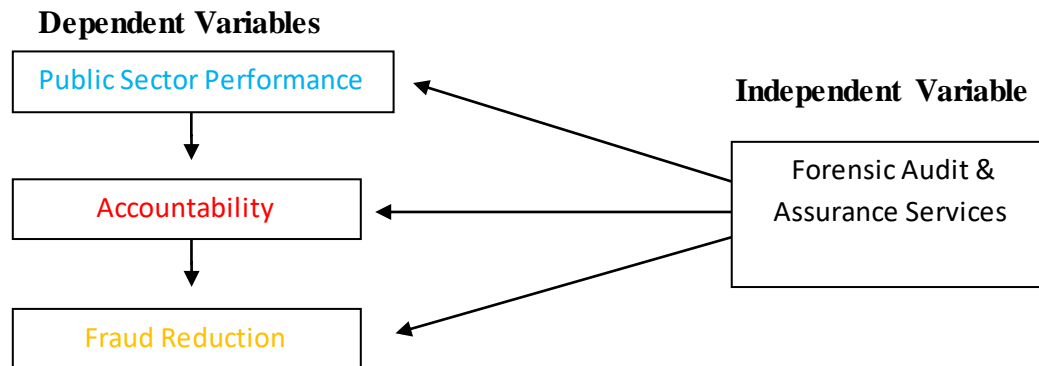
Source: Researcher's Concept (2021)

2.1.2 Public Sector Organizations

Public sector organizations are all organizations that are not privately owned and operated but which are established, operated and funded by government at all levels on behalf of the public (Hassan, 2001). In essence, the public sector comprises organizations which are under the control of the public as against private control (ICAN, 2009). The main purpose of the public sector is to provide services where profit maximization is not a main motive.

2.2 Theoretical Framework

2.2.1 White Collar Crime Theory

The study is anchored on White collar crime theory propounded by Sutherland in 1939. White-collar criminals are opportunists, who over time take advantage of their circumstances and position to accumulate financial gain. He was the first to coin the term and hypothesis "white-collar criminals". The study defined his idea as "crime committed by a person respectability and high social status in the course of his occupation (Sutherland 1949, cited in Gbegi & Okoye, 2013). They are educated, intelligent, affluent, individuals who are qualified enough to get a job which allows them the unmonitored access to often large sum of money.

Fredrichs (2007) noted that a crime differs only in the backgrounds and characteristics of the perpetrators. Most, if not all, white collar criminals are distinguished by a privileged life, a large proportion of them stemming from class inequality. It is estimated that much of white-collar crime goes undetected or, if discovered, goes undetected. Due to the high status of the perpetrators of these crimes, a highly skilled and experienced investigator or investigator like the

Professional Forensic Accountant is required to prevent such high profile fraud from occurring. Hence, the study is anchored on white collar crime theory as the theory explains the rudiments and expectancies of forensic audit and assurance services as regard to public fund and fraud.

2.3 Empirical Review

Dada, Owolabi and Okwu (2013) examined the importance of forensic bookkeeping in effectively reducing fraudulent practices in Nigeria. The results of their tested hypotheses showed that fraud reduction was significantly and positively related to fraud investigation and detection through forensic accounting. Adebisi and Gbege (2015) analyzed fraud and public sector performance in Nigeria. The study used survey research design and data were obtained from primary and secondary sources and the population consisted of one hundred and ninety senior anti-corruption officials with a sample of one hundred and twenty-nine. The data obtained from the questionnaire were analyzed using percentages and analysis of variance (ANOVA). The results of the study showed that public sector fraud significantly affects Nigeria's economic growth and has a positive and significant impact on forensic accounting and public sector performance in Nigeria. The study suggested, among other things, that the government should set up a public recovery fund to hold funds from fraudulent practices.

Abdulrahman (2019) on forensic bookkeeping and fraud prevention in Nigeria's public sector found that there is a significant positive impact between forensic bookkeeping techniques and fraud prevention using content analysis. Sidharta and Fitriyah (2015) conducted a study on forensic accounting and fraud prevention in the public sector in Indonesia. Primary and secondary data collection sources were used. The study used questionnaire as the main source of data collection and 200 copies of questionnaire were distributed to four ministries, departments and agencies (MDA) in Indonesia, and the results obtained from the questionnaire were tested using tables, percentages and analysis of variance (ANOVA). The results showed that forensic bookkeeping reduced the level of fraudulent practices in Indonesia's public sector. Therefore, the study recommended that forensic bookkeeping should help prevent and reduce fraudulent activity in Indonesia.

Igweonyia (2016) examined forensic accounting and fraudulent practices in Enugu state, Nigeria. The study used a survey research design and the population consisted of thirty-six respondents from twelve government departments, composed of chief accountants and internal auditors. The study used a targeted sampling method and data was obtained from primary and secondary data collection sources. The primary data consisted of a questionnaire, observation and personal interview. The data obtained from the questionnaire were analyzed using descriptive statistics and the chi-square method. The results showed that forensic bookkeeping minimized the occurrence of fraudulent practices in the public sector. Therefore, the study concluded that there was a significant difference between the forensic accounting and external auditing skills used in fraud detection and prevention. Therefore, the studyr recommended that the Institute of Chartered Accountants establish forensic accounting faculties in developing countries and that the government employ forensic experts to investigate reported cases of fraudulent practices.

Okoye, Nwoye, Akuchi & Onyema (2020) examined forensic accounting techniques used to detect labor fraud in the state of Anambra, Nigeria. The study used targeted sampling and a cross-sectional research design. The study population consisted of state anti-corruption agencies with a sample size of two hundred and fifty, comprised of investigators, prosecutors, finance,

accounting and auditing staff. In their study, the questionnaire was used as the main source of data, and the data obtained were analyzed using descriptive statistics and the Kruskal-Wallis test. The result of the study suggests that there are no generally accepted forensic investigation techniques to detect fraud in the public sector and that there is a positive and significant association between forensic accounting methods and fraud detection in the public sector. The research found that data mining techniques should be fully applied in public sector fraud detection in Nigeria.

Also, Sowjanya and Jyotsna (2013) showed some data mining techniques for fraud detection and prevention using fuzzy set theory and concluded that using financial year-end data alone for fraud detection could be without the application data mining may not be enough. Dada, Enyi, and Owolabi (2013) examined the use of forensic accounting techniques to effectively investigate cases of bribery in order to ensure proper prosecution of those accused of such practices. The study concluded that the use of forensic accounting techniques is a viable tool for investigating and detecting cases of bribery and has a positive relationship with bribery prevention, but has not been used by the Anti-Corruption Agency.

Dauda, Ombugagu, and Aku (2016) conducted an investigation into forensic billing techniques and fraud detection and prevention in the public sector of Nasarawa State. The study used a survey research design and the population consisted of one hundred and twenty-three professional accountants and the sample size consisted of ninety-three respondents. In the study, the questionnaire was used as the main data collection source and the data obtained were analyzed using descriptive statistics and chi-square. The results showed that forensic accounting techniques have a significant impact on the detection and prevention of public sector fraud in Nasarawa state, Nigeria. The study recommended that authorities involved in the fight against financial crime should use the services of forensic scientists to complement other professionals in order to minimize the level of public sector fraud in Nigeria in relation to investigating corporate fraud and forensic bookkeeping, the study finding that detectives and prosecutors do not believe they have sufficient bookkeeping skills to effectively investigate records during a corporate fraud investigation, which includes accounting and financial reports.

3.0 Methodology

The research design used in this study is survey design. It was established to predict and envisage the nature of the relationship that subsists between Forensic Audit & Assurance Services and Nigerian Public Sector Performance. Thus, the population of the study comprises of workers in the accounting section of Anambra State Ministry of Finance. For data accessibility, the study was narrowed down to only the workers in the Ministry of Finance within Awka Metropolis other than those in various MDAs outside Awka in Anambra State.

Data for the study were obtained from primary sources. The questionnaire survey was designed where respondents were asked to assess the extent to which forensic audit and assurance services ensure performance in the Nigerian public sector using Likert five point scale referred to as: (1) to a very high extent, (2) to a high extent, (3) neutral, (4) to a low extent and (5) to a very low extent.

In view of this, 80 copies of questionnaire were purposively administered to the relevant accounting sections of Ministry of Finance (Ministry, Departments, Agencies & Parastatals) in

Awka Metropolis. The Likert Five Point Scale was used to transform the data to scale measurement and the hypotheses were statistically tested using Friedman's ANOVA operated with SPSS Version 20 at 5% level of significance.

4.0 Test of hypothesis

4.1: Result on the Relationship between Forensic Audit & Assurance Services and Nigerian Public Sector Performance

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.000	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

4.2: Result on the Relationship between Forensic Audit & Assurance Services and Accountability in the Financial Records of Nigerian Public Sector

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.002	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

4.3: Result on the Relationship between Forensic Audit & Assurance Services and Fraud Reduction in the Nigerian Public Sector

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Friedman's Two-Way Analysis of Variance by Ranks	.002	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

4.4: Discussion of Findings

The result of the analysis of the study using Friedman's ANOVA is expressed as follows:

H_{01}: Forensic Audit & Assurance Services have no significant relationship with Nigerian Public Sector Performance.

In view of the analysis as shown on Table 4.1, the result shows that forensic audit & assurance services have significant and positive relationship with Nigerian Public Sector Performance. The Friedman's test as shown on table 4.1 shows a p-value of 0.000. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 4.1 and alternate hypothesis accepted which contends that Forensic Audit & Assurance Services have significant relationship with Nigerian Public Sector Performance

This is in line with the a priori expectations of Adebisi and Gbege (2015), Abdulrahman (2019) who found that forensic audit ensures Nigerian public sector performance

H_{02}: There is no significant relationship between Forensic Audit & Assurance Services and accountability in the financial records of Nigerian Public Sector

In view of the analysis as shown on Table 4.2, the result shows that there is a significant and positive relationship between Forensic Audit & Assurance Services and accountability in the financial records of Nigerian Public Sector. The Friedman's test as shown on table 4.2 shows a p-value of 0.002. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 4.2 and alternate hypothesis accepted which contends that there is a significant relationship between Forensic Audit & Assurance Services and accountability in the financial records of Nigerian Public Sector.

This is in line with the study by Igweonyia (2016), Dada, Owolabi, and Okwu (2013) who reported that forensic accounting ensures accountability.

H_{03}: Forensic Audit & Assurance Services do not have significant relationship with fraud reduction in the Nigerian Public Sector

In view of the analysis as shown on Table 4.3, the result shows that Forensic Audit & Assurance Services have significant and positive relationship with fraud reduction in the Nigerian Public Sector. The Friedman's test as shown on table 4.3 shows a p-value of 0.002. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 4.3 and alternate hypothesis accepted which contends that Forensic Audit & Assurance Services have significant relationship with fraud reduction in the Nigerian Public Sector.

This agrees with the priori expectations of Okoye, Nwoye, Akuchi & Onyema (2020), Dada, Enyi, and Owolabi (2013), Sidharta and Fitriyah (2015) who reported that forensic auditing reduces fraud and fraudulent practice.

5.1 Conclusion

The study concludes that forensic audit & assurance services ensure performance and accountability in the Nigerian Public Sector Organizations.

5.2: Recommendation

Based on findings of the study, the following recommendations were made:

1. The study having found significant and positive relationship between forensic audit & assurance services and Nigerian Public Sector Performance, recommended that the Code of Conduct be in place and properly monitored. The Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) should promote forensic accounting formalization and specialization in their curricula, and academia should emphasize forensic accounting skills development through learning in higher educational institution
2. The government should establish a Public Recovery Fund (PRF), where funds collected through forensic accounting should be held and properly used to improve the efficient and effective performance of the public sector.
3. Also, the study recommends for forensic audit and assurance services as it brings fraud and other fraudulent practices to its lowest level.

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QUESTIONNAIRE

SECTION A: Personal Data of Respondent

Sex: Male [ ]   Female [ ]

Designation: Director of Accounts [   ] Higher Executive Officer [   ] Senior Executive Officer [   ] Accountant I [   ] Accountant II [   ]

SECTION B: Questionnaire Items

Instruction: Kindly read through all the item statements carefully and indicate your response against each statement by ticking [√] in the appropriate column using the following response options.

To a Very High Extent   **(TVHE)**
To a High Extent   **(THE)**
Neutral   **(N)**
To a Low Extent   **(TLE)**
To a Very Low Extent   **(TVLE)**

FORENSIC AUDITING AND ASSURANCE SERVICES

S/N	STATEMENTS	TVHE	THE	N	TLE	TVLE
1	Investigative accountants are involved in all categories of fraud in the ministry					
2	The misuse of non-financial resources are also investigated by investigative accountants where loss is substantial					
3	Proposals made by the Ministry's investigative accountants in the course of their job are duly implemented					
4	Fraudulent activities uncovered in the course of their jobs are properly investigated and where necessary litigation processes started					
5	Recommendations on fraud prevention strategies proposed by the ministry's forensic investigators have led to red flagging of some fraudulent behavior by staff					
6	In your opinion, do you think that the activities of forensic investigators is directly responsible for the reduction in fraud in the company					
7	Staff of the ministry are noticeably apprehensive whenever forensic accountants are called in					