

# **Influence of Forensic Accounting Services on Fraud Reduction in Nigerian Public Sector Organization**

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## **Abstract**

*This study on forensic accounting services and fraud prevention in the Nigerian public sector was empirically investigated. The study is vital as it portrays the extent to which the application of forensic accounting services reduces the incidence of fraud in the government sector of Nigeria. Three hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using Kendall's Coefficient of Concordance. 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 federal government ministries, departments, agencies and parastatals in Awka metropolis. The empirical analysis of the study indicates that the application of forensic accounting service has reduced the incidence of frauds and has also led to fraud prevention at 1% significant level. Thus, the study concludes that the application of forensic accounting services prevents fraud in the Nigerian public sector organizations. In lieu of this, the study recommended that government should establish a Public Recovery Fund (PRF), where funds collected through forensic accounting should be held and properly used to improve the performance of Nigerian public sector. Also, forensic accounting services are recommended in the Nigerian public sector as it brings fraud and other fraudulent practices to its lowest level.*

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**Keyword:** *Forensic Accounting Services, Fraud, Fraud Reduction, Nigerian Public Sector*

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## 1.0 Introduction

Every business organization exists to create wealth for its owners by offering products or services that satisfy effective demand (Effiong, 2012). In an effort to realize the objectives of a business enterprise, all the stakeholder's interests, customers, employees, government, community and so on must be given due consideration. The organization's vision statement equally provides the future direction the organization is striving to reach. This, therefore, suggests that every business enterprise needs a good leader to create synergy and vision to ensure the attainment of its corporate objective. One of the factors threatening the actualization of the corporate objective of business enterprises globally is fraud (Zhiwei, Lainhart, & Stabbs, 2014). 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 accounting services and fraud reduction in the Nigerian Public Sector.

Fraud is a global phenomenon that has been in existence for long and keeps increasing by the day. Fraud is an activity that takes place in a social setting and has got severe consequences in the economy, corporations, and individuals (Silverstone & Sheetz, 2017). 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.

Forensic accounting is perceived to have evolved rather inorganically in response to certain emerging fraud related challenges and has been precipitated by the surging number of white-collar crimes pressures. The scandals that recently rocked the corporate world with classical examples being the often cited Enron and WorldCom cases have also brought the field of forensic accounting to the forefront. Forensic accounting is seen as encapsulating all the other areas in the use of accounting for investigative purposes. The increasing sophistication of certain crimes requires that forensic accounting be added to the tools necessary to bring about the successful investigation and prosecution of those individuals involved in criminal activities (Damiola & Olofinsola, 2017).

Consequently, there is a general expectation that forensic accounting may be able to stem the tide of financial malfeasance witnessed in most sectors of the Nigerian economy. However, it would suffice to note that though the role of forensic accountants has generated considerable research attention in Nigeria especially in the private sector organizations while only few studies had concentrated on public sector organizations on the other hand.

Hence, the need for further study to examine the influence of forensic accounting services on fraud detection in federal government establishments in Anambra state as a reference point

To achieve this purpose, the following hypotheses were formulated:

**H<sub>01</sub>:** The application of forensic accounting services has no significant effect on fraud reduction in government establishment in Nigeria.

**H<sub>02</sub>:** Forensic accounting services have no significant effect on accountability in the financial records of Nigerian public sector organizations.

**H<sub>03</sub>:** Forensic accounting services have no significant effect on repayment system in government establishment in Nigeria.

## **2.0 Review of Related Literature**

### **2.1.1 Forensic Accounting**

Damilola and Olofinsola (2017), forensic accounting is the application of criminalities methods and integration of the accounting investigative activities and law procedures to detect and investigate financial crimes and related economic misdeeds. To them, Forensic accounting is a highly technical and specialized area of practice within the principles and ethics of accounting profession. They further assert that it is not every forensic accounting engagement that ends up in the court of law.

Forensic accounting is sufficiently thorough and complete so that an accountant, in his/her considered independent professional judgment, can deliver a finding as to accounts, inventories, or the presentation thereof that is of such quality that it would be sustainable in some adversarial legal proceeding, or within some judicial or administrative review (Enofe, Utomwen & Danjuma, 2020).

Forensic accounting demands reporting, accountability of the fraud when established and the report is considered as evidence in administrative proceedings or in the court of law. Forensic accounting came into existence as indispensable cronies in the war against frauds and economic crimes. Forensic accountants with appropriate training, education and experience can provide assistance to agencies and departments charged with the responsibility of enforcement, recovery, audit committees, regulation and financial statement audit teams to enhance their responsibilities (Popoola, Che-Ahmad, Samsudin, & Yussof, 2013).

### **2.1.2 Forensic Accountant Attributes and Roles towards Fraud Detection.**

- ✓ Forensic Accounting is done in response to an event
- ✓ Forensic accountants should possess “Investigative mentality”
- ✓ Deals with Financial investigation
- ✓ Findings used as evidence in court or to resolve disputes

- ✓ A forensic accountant may focus more on seemingly immaterial transactions
- ✓ The coverage of forensic accounting is wider than audit dealing with both financial & non-financial issues

### **2.1.3 Fraud**

According to Ozkul and Pamukc (2012), the objectives of financial statement fraud are: increasing the market value of the business, making financial statements consistent with budgets and obtaining unfair earnings by presenting falsely the value of the business.

Fraud is a predetermined as well as planned tricky process or device usually undertaken by a person or group of persons with the sole aim of cheating another person or organisation to gain ill-gotten advantage which would not have accrued in the absence of such deceptive procedure (Nwaze, 2012). Anyanwu (1993) asserted that fraud is an act of deception, deliberately planned to gain unlawful or unfair advantage; such deception is perpetrated to the detriment of others. Accounting fraud is an act of knowingly falsifying accounting records, such as sales or cost records, in order to boost the net income or sales figures; accounting fraud is illegal and subjects the company and the executives involved to civil lawsuits (Arokiasamy and Cristal, 2009).

According to Gate and Jacob (2009), for deception to meet the legal definition of fraud, there must be damage, usually in terms of money, to the victim. This under the common law must include a material false statement, knowledge that the statement was false when it was uttered, reliance on the false statement by the victim and damages suffered by the victim as a result (Obiora, Omaliko & Okeke, 2022).

### **2.1.4 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 (Omaliko & Ajuonu, 2022)

## **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 accounting services as regard to public fund and fraud (Okpala & Omaliko, 2022).

### **2.3 Empirical Review**

Ogutu and Ngahu (2016) carried out a study on the application of forensic accounting skills in the mitigation of fraud with particular reference to the practice accounting firms in Nakuru County, Kenya. The study noted that in recent years, forensic accounting has experienced substantial growth and become a vital tool in the detection, prevention, and alleviation of economic crimes globally. They employed two theories, fraud triangle and diamond, for their theoretical review. The research used a descriptive survey research design, and the target population was limited to 25 accounting firms. The researcher made use of a questionnaire as an instrument for data collection. The data were analyzed through the use of frequency distribution tables, bar graphs, and pie charts. The study discovered various areas where forensic accounting could be useful, which include fraud prevention and detection, bankruptcy, insolvency and reorganization, financial statement misrepresentation, economic damage calculations, and family disputes. It also highlighted the attributes a forensic accountant must possess, such as analytical skills, auditing skill, investigative and fraud skills, high ethical standard, confidence, inquisitive mind and skepticism. While the study is limited to practice accounting firms, the researchers do not state how the stated objectives can be achieved but only stated the areas where forensic accountants could be engaged in.

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.

Enofe, Utomwen and Danjuma (2020) examined the role of forensic accounting in curbing financial crimes. The study adopts a survey research design. The method was adopted because it is likely to generate the kind of information required as well as providing good basis for the generalization of findings. The population of the study comprises of staffs of selected banks. Primary data was used for the purpose of this research. This research work employed the use of structured questionnaire in eliciting the required data needed to test the formulated hypotheses. Regression analysis was utilized as the method of data analysis and the results will be used in testing the hypotheses specified in the study. The study finding reveals that there is a need for forensic accountants in the Nigerian banking system, Forensic accounting is an effective tool for addressing financial crimes in the banking system and finally that Conventional accounting techniques are not effective in curbing financial crimes. The recommendation is that there is the need for corporations in Nigeria to engage the services of forensic accountants as forensic accounting now appears as a one of the strategic and dynamic tool for the management of all types of financial crimes. Also, they need to focus on training and up-dating the skills of the internal control and audit staffs.

Ogbeide, Aribaba, Fapohunda and Omoregie (2017) examined factors influencing organizations' intentions to use forensic accounting services in fraud detection and prevention in Nigeria. Two hundred (200) respondents from some selected quoted financial and non- financial companies were randomly selected. Structured four -scale Likert-type questionnaire was used as the research instrument to elicit responses from the respondents who were mainly internal auditors, chief accountants, executive directors and managers. The data were analyzed using ordinary least squares multiple regression method. Findings made indicate that the perceived benefits and perceived risks of using forensic accounting services were largely significant at influencing organizations' intention to use forensic accounting in fraud detection and prevention in the Nigeria context. Awareness, attitude and stakeholders' pressures do not significantly influence organizations' intention to use forensic accounting in fraud detection and prevention in the Nigeria context. It is therefore recommended that government and regulatory authorities need to ensure the provision of standards and guidelines to regulate forensic activities and above all, Nigerians should embrace integrity, objectivity, fairness and accountability in their day-to-day activities particularly in the public sector.

Adesina, Erin, Ajetunmobi, Ilogho and Asiriuwa (2020) examined the importance of the application of forensic audit in controlling financial frauds that ravage or threaten the soundness and business continuity of Deposit Money Banks (DMBs) in Nigeria. The study used survey design methods, and the primary data were obtained through the administration of structured questionnaire covering seventeen (17) banks out of twenty-two (22) Deposit Money Banks (DMBs) operating in the country, which is 77.3%. In this study, the Ordinary Least Squares (OLS) method was used to analyze and test hypotheses, and the findings showed that the involvement of qualified and experienced forensic auditors would not only contribute to the amelioration of financial frauds in DMBs, but would also lead to much-needed sanity in the banking sector of Nigeria. The study recommends that regulatory agencies, within the limits

prescribed by law, mandate all the banks to create a special forensic department, managed by a professional forensic auditor, which will develop and constantly implement effective and efficient internal control, timely prosecution of fraudsters by considering them to be criminals and as a deterrent to others, and work out adequate training and development programs for their staff, especially in fraud control, in order to reduce the number of fraud cases in Nigerian banks. Uniamiogbo, Adeusi and Amu (2019) examined the impact of forensic audit on fraud detection and prevention in the Nigerian banking sector. The study took a census of the 16 Deposit Money Banks (DMBs) listed on the Nigerian Stock Exchange (NSE) as at 31st December, 2016. The study used the secondary source to collect data from the Nigerian Deposit Insurance Corporations' (NDICs) annual reports of 2013 and 2016 respectively. The study covered a period of five (5) years spanning 2012-2016. Data generated were analyzed using charts, graphs, tables and regression. Our findings revealed that forensic audit has a significant negative impact on number of fraud cases, number of staff involved in bank fraud, and actual amount of bank losses through fraud in the Nigerian banking sector. However, forensic auditing has insignificant impact on expected losses generated through fraud activities in the Nigerian banks. This study recommends that banks in Nigeria should intensify the application of forensic auditing in the fight against fraud and forgeries in the system. Also, forensic auditing should be focused on detecting number of fraud as well as staff involvement in the Nigerian banking sector. Staff welfare and remunerations should be prioritized since staff are strategic in the prevention of fraud in any organisation, including the banks in Nigeria.

### **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 accounting services and fraud reduction in the Nigerian public sector organizations. The study population used in this research comprises of workers in the accounting section of thirty-five (35) federal government departments, agencies and parastatals in Anambra State. For data accessibility, a purposive sampling method was adopted to select fifteen (15) federal government MDAs.

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 accounting services ensure fraud reduction in the Nigerian public sector organizations 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, 75 copies of questionnaire were administered to relevant accounting departments of the 15 selected federal government departments and agencies and parastatals in Anambra metropolis which include, Federal Polytechnic, Corporate Affairs Commission (CAC), Federal Pay Office (FPO), Central Bank of Nigeria (CBN), Federal University, Federal Radio Corporation of Nigeria (FRCN), Federal Road Safety Commission (FRSC), Federal Mortgage Bank (FMB), National Orientation Agency (NOA), Standard Organization of Nigeria (SON), National Pension Commission (NPC), Consumer Protection Commission (CPC), National Population Commission (NPC), Industrial Training Funds (ITF) and National Directorate of Employment (NDE).

The likert five point scale was used to transform the data to scale measurement and the hypotheses was statistically tested using Kendall Coefficient of Concordance operated with SPSS Version 20.0 at 5% level of significance.

#### 4.0 Test of hypothesis

##### 4.1: Result on if the application of Forensic Accounting Services has significant effect on Fraud Reduction in Government Establishment in Nigeria.

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.000	Reject the null hypothesis.

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

##### 4.2: Result on if Forensic Accounting Services have significant effect on accountability in the financial records of Nigerian Public Sector Organizations.

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.001	Reject the null hypothesis.

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



### 4.3: Result on if Forensic Accounting Services has significant effect on repayment system in Government Establishment in Nigeria.

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, NTVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.000	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 Kendall Coefficient of Concordance is expressed as follows:

**H<sub>01</sub>:** The application of forensic accounting services has no significant effect on fraud reduction in government establishment in Nigeria.

In view of the analysis as shown on Table 4.1, the result shows that the application of forensic accounting services has significant effect on fraud reduction in government establishment in Nigeria. The Kendall Coefficient of Concordance 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 the application of forensic accounting services has significant effect on fraud reduction in government establishment in Nigeria

**H<sub>02</sub>:** Forensic accounting services have no significant effect on accountability in the financial records of Nigerian public sector organizations.

In view of the analysis as shown on Table 4.2, the result shows that forensic accounting services have no significant effect on accountability in the financial records of Nigerian public sector organizations. The Kendall Coefficient of Concordance test as shown on table 4.2 shows a p-value of 0.001. 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 forensic accounting services have significant effect on accountability in the financial records of Nigerian public sector organizations.

**H<sub>03</sub>:** Forensic accounting services have no significant effect on repayment system in government establishment in Nigeria.

In view of the analysis as shown on Table 4.3, the result shows that forensic accounting services have significant effect on repayment system in government establishment in Nigeria.. The

Kendall Coefficient of Concordance test as shown on table 4.3 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 4.3 and alternate hypothesis accepted which contends that forensic accounting services have significant effect on repayment system in government establishment in Nigeria.

## 5.1 Conclusion

The study concludes that forensic accounting services ensure fraud reduction 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 accounting services and fraud reduction in the Nigerian public sector, 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. Thus will bring fraud and fraudulent practices to a minimal level
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 forensic accounting services in the Nigerian public sector as it brings fraud and other fraudulent practices to its lowest level.

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