

**ENHANCEMENT OF ANTI-GRAFT WAR BY THE NIGERIA GOVERNMENT  
ANTI-CORRUPTION BODIES VIA THE INSTRUMENTALITY OF FORENSIC  
AUDIT: THE ACCOUNTANTS' PERCEPTIONS**

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**Abstract**

**Introduction/Purpose:** *The extent of growth of financial malpractices in Nigeria public sector calls for the introduction of a fraud preventive mechanism. There is therefore the need for forensic auditing services to face the challenges. Forensic auditing is the use of accounting, auditing, investigative and litigative skills to determine the presence of fraud in an organisation. This study examines the public accountants and auditors' perceptions as regards introduction of forensic audit in the battle against financial frauds.*  
**Design/Methodology:** *The methodology adopted to achieve this objective was the descriptive survey through the administration of questionnaire forms on practicing auditors and accountants in the public sector using the KwaraState audit department as well as the ministry of finance as samples. The normality test (Kolmogorov smirnov) was carried out which subsequently lead to the use of a non-parametric statistical mean (Mann-Witney u test) when the distribution was discovered to be a non-normal one and a Crobatch alpha was used to test its reliability which showed it was reliable.*  
**Findings:** *Although there are other measures that can lead to absolute reduction in public fraud, the study showed to some extent that the concept of forensic accounting would be relevant in enhancing financial crime investigations in the Nigeria public sector. The study recommended that professional forensic auditing institutions should be established to train the prospective auditors in the public sector with forensic accounting techniques.*  
**Originality/Value:** *This study will enable the public to appreciate the impact of forensic audit in the fight against corruption in the Nigerian public sector.*

**1. Introduction**

**1.1 Background to the Study**

It is no longer news that financial crime has plagued the Nigerian public sector. The then loudly reported case of police pension scam was one of several existing evidences of financial crimes allegation in the Nigeria public sector (Uthman, Abdul-Baki&Iyanda, 2013). While in the regime of the former president GoodluckEbele Jonathan, the then speaker of the Nigerian House of Representative publicly accused the presidency of being an accomplice of corruption through his body language (Bello, 2013). The immediate past president himself was recounting his administration's efforts in tackling financial crimes since inception. His administration reaffirmed its commitment to fight financial crime in the public sector (Adetayo, 2014). Despite these measures, the prevalence of financial crime in the public sector remains the major public outcry in the contemporary political and economic

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dispensation. Hence, this research seeks to investigate the possibility of finding succour to the menace of financial crime by examining the relevance of forensic audit in enhancing financial crime investigations in the Nigerian public sector.

Forensic accounting, according to Joshi (2003) as cited in Kasum (2010), was first coined and used in 1946 by Peloubet. Although the American Institute of Certified Public Accountants (AICPA) declared in 2004 that the definition of forensic accounting was unclear (Gray&Moussalli, 2006), it has attracted various descriptions and explanations by different authors (see Joshi, 2003; Albrecht and Albrecht, 2001; Crumbly 2003). Joshi (2003) in Kasum (2010) described it as the “application of specialized knowledge and specific skill to stumble upon the evidence of economic transactions” (p.2). Hence, the technique has unwrapped quite a number of frauds in most organizations where it was employed, a good example of these include the Enron scandals, Nigerian Stock Exchange scam and the recently publicized subsidy scam.

This concept of forensic accounting was incorporated into accounting so as to enhance financial crime investigations and improve skills of auditors and at the same time give them absolute confidence in carrying out their assignments unlike the old primitive methods being used. This technique has exposed quite a number of frauds in many establishments where employed. A famous example of these was the Enron’s scandals. This enables a reasonable confidence to be restored into the stakeholders’ minds. Although the level of fraud being perpetrated in the Nigeria public sector seems to be difficult to unfold, forensic accounting can pinpoint a headway towards the reduction of financial crimes through the enhancement of financial crime investigation and litigation. A lot of research works have been carried out on this field (see Kasumu, 2009; Owolabi&Okwu, 2013; Uthman, et al., 2013). Owolabi and Okwu (2013) perceived forensic accounting as a remedy to the public sector fraud with the scope being limited to the Nigeria Economic and Financial Crime Commission. Kasumu (2009) examined the relevance of forensic accounting to financial crimes in private and public sectors of the third world economies, Uthman, et al (2013) investigated the empirical examination of the role of forensic audit on financial investigation, though restricted to the private sector. This research will however focus on the perception of accountants to evaluate the possible impact of government anti-corruption agencies in the public sector of Nigeria.

## **1.2 Hypothesis Development**

The prevalence of fraud has become a commonplace phenomenon in the Nigeria public sector. Not too long ago, “serious and strong allegation of non-remittance of about \$7bn from the NNPC to the Central Bank of Nigeria occurring from export of some 300,000 barrels per day” (Obasanjo, 2014) aptly unveils the depth of fraud prevalence in the oil and gas sector of the Nigeria public sector. In the aviation sector, the public outcry on the alleged mismanagement of public funds for the acquisition and maintenance of bulletproof cars preceded the removal of the aviation minister. The CBN and NDIC also, during their joint audit, indicted five banks for incurring huge losses resulting from poor maintenance of loans. A total amount of N2.8 trillion in depositors’ funds was discovered to have been given out as loans, 40.81 percent of which was not performing (Otusanya, 2012). In the 7<sup>th</sup> assembly, “the Senate had asked the then President to fire Mr. Maina and order his prosecution for his

alleged role in a N195 billion pension fraud” (Dailytimes NG, March 9, 2013). The Nigerian public sector is replete with some other covert cases, similar to the foregoing.

Although, the Nigeria government is not in any way ignorant of the fraud rates, the methods adopted in fighting the menace have always been outsmarted by the wits of the corrupt individuals. To reduce corruption, the Buhari administration, during the military regime, was well-celebrated for his “war against indiscipline” initiative. The Abacha regime, even though accused of corruption by critics, extended the Buhari’s approach with an initiative called “war against indiscipline and corruption” (Echikwonye and Beetseh, 2011). Preceding these, the Shagari administration introduced a Code of Conduct Bureau and the Code of Conduct Tribunal in 1979 to unwrap financial mismanagement (Otusanya, 2013). More so, since the re-birth of democracy in 1999, anti-corruption agencies such as EFCC and ICPC were set up by law makers standing committees, the commissioning of post-mortem investigative committee, tribunal and commissions are the major anti-financial measures adopted in the Nigeria public sector. The present government has also introduced the whistle blower policy so as to reduce the level of corruption to its barest minimum in an attempt to completely eradicate it.

Despite these measures, not much success has been recorded in the fight against corruption and financial crimes in Nigeria. This work identifies a scientific investigative technique (forensic accounting) and examines its relevance in enhancing financial crime investigations in the Nigeria public sector. Hence it hypothesised that:

H<sub>0</sub>: The government anti-corruption bodies do not significantly affect the enhancement of financial crime investigations in the Nigeria public sector.

## **2. LITERATURE REVIEW**

### **2.2 Conceptual framework**

#### **Forensic Science and Accounting**

The Oxford Advanced Learners English Dictionary (2000:548), defines forensic accounting as “belonging to, used in or suitable to courts of law or to public discussion and debate”. Thus, forensic is applicable to, or use in courts of law and as well as in public debates. According to the America Academy of Forensic Sciences (AAF), which is one of the largest and most respected professional establishments of forensic scientists, forensic is adopted in almost all spheres of discipline hence giving rise to its typologies namely; Criminalistics, Forensic Engineering Sciences, General Jurisprudence, Odontology, Pathology/Biology, Physical Anthropology, Psychiatry and Behavioral Science, Questioned Documents and Toxicology.

The emergence of forensic has also given rise to various associations across the globe such as the International Association of Identification (IAI) and the Canadian Society of Forensic Scientists. The professional societies above are the avenue used to meet and discuss areas of common interests and also serve as source of furthering education for each of the disciplines represented. Kosmas, Thulani and Edwin (2009).Maintained that the field of forensic science is such a broad field that incorporates knowledge from various scientific disciplines to assist

in the scientific testing of physical evidence. Any field of science can be deemed “forensic” if its knowledge can be used by criminal justice personnel to facilitate criminal investigations (De Forest, Gaensslen, & Lee, 1983: p. 4).

In other words, a forensic scientist is that person who applies his/her knowledge and training in a specialised field to the examination of evidence, produces his/her reports to the investigators and courts; he also gives appropriate testimony in courts as an expert witness (Rezaee, Lander & Thomas, 1992). From this, the job of a forensic scientist can be viewed from three perspectives of evidence examination, preparation of reports for litigation purposes as well as courts witness. Given these, the training of a forensic expert requires formal education through “specialised knowledge from a formal college education in the science of his specialisation and even an advanced degree such as a master’s degree in his/her field” (Rezaee et al., 1992, p. 25-29).

With regard to the field of accounting, forensic accounting has been seen as having a wider practice in which skills and abilities of advanced accounting are integrated with investigative expertise and applied to legal issues (Uyar&Gungormus, 2011). Therefore, as accountants, forensic experts are expected to provide litigation support whenever they are called upon to give expert testimony in courts as regards financial statements or accounting activities. They may also be required to analyse evidences based on their accounting acumen and make litigable deductions there from. Some scholars believe that forensic accounting is practised by skilled accounting specialists who understand the in-depth of financial audits and as a result reducing financial statement frauds (Smith &Crumbley, 2009).It therefore implies that forensic accountants must have practiced the usual periodic audit as academic programmes may be deficient in lending the required practical skills needed of forensic expertise.

Generally speaking, forensic accounting exemplifies a nexus between accounting skills and investigative acumen. It is a marriage of accounting and law as most of its standard definitions of forensic accounting relate accounting with the ability to fiddle with legality. Forensic accounting is also described as the integration of accounting, auditing and investigative skills (Zysman, 2004). What appears to be a standard definition of forensic accounting is the submission of the America Accounting Association (AAA) which defines accounting as the process of identifying, measuring and communicating economic information to permit informed judgment and decision by the users of the information (ICAN, 2009). To corroborate this, Dhar and Sarkar (2010) considered that forensic accounting is the application of accounting concepts and techniques to legal problems. It demands reporting where accountability of the fraud is established and the report is considered as evidence in a law court or in administrative proceedings. The integration of accounting, auditing and investigation yields the specialty known as forensic accounting.

In another vein, the use of the term forensic may be said to involve complexities in its investigative procedures. Howard and Sheetz (2006) viewed it as simply the process of interpreting, summarising and presenting complex financial issues clearly, succinctly and factually often in a law court as an expert witness. As a result, forensic accounting has been thrown into the forefront of the crusade against financial deception (Rumaswamy, 2005). In

the view of Degboro and Olofinsola (2007), forensic accounting is the application of criminality 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 however warned that it is not every forensic accounting engagement that ends up in the court of law.

### **2.3 Public Sector Audit in Nigeria**

The auditor-general for the federation, states and local governments are the external auditors to the three tiers of government in Nigeria. The approaches and techniques adopted are the same pattern with that of the firms of chartered accountants but their mode of employment quite different from each other.

The auditor-general for the federation is the officer that is recognised by the constitution of the federal republic of Nigeria 1999 as amended and audit ordinance of 1956 to audit the account of public officers and all persons entrusted with the collection, custody, receipts, issue or payment of money. He has the authority to examine any public account in Nigeria in a way he feels, in his opinion, relevant. He is however expected to prepare his report at the end of his audit assignment and state whether in his opinion:

- 1) The account has been properly kept.
- 2) All public monies have been fully accounted for and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue.
- 3) Monies have been expended for the purpose for which they were appropriated and the expenditures have been made as authorized.
- 4) Essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property and funds. All rules and regulations are been complied with.

### **2.4 The Strength of Forensic Accounting**

There is no doubt that forensic accountants are needed because of the extent and magnitude of activities which are illegal within corporations which often result into multimillion naira or dollars of losses which have placed a serious concern upon independent auditors by the government and profession to prevent the frauds. The Sarbanese Oxley Act of 2002 is one of the major sources that mount high pressure on both groups (Jo Ann, Ralph & Tonya, 2006). Its requirements of fraud prevention and detection enhance the need for forensic accountants on audit team. It is worthy of note that the independent auditor and forensic accountant roles are not the same, even though they both have the responsibility of fraud detection. While the independent auditors are known for assuring organisations that the financial statements are reasonably free of material mistakes, it is the responsibility of forensic accountants to detect fraud as they are trained to do so. The technological advancement, knowledge of management accounting, economic globalisation and the creation of large complex business organisations with hundreds of transactions can create a situation in fraud detection where extensive research is necessary. The certification and training needed to conduct this search is possessed by forensic accountants. Fraudulent acts committed against organizations or

corporations account for both monetary damages as well as damaging the organizational image and creating a negative connotation for future investors. With this increased pressure, forensic accountants are the most valuable assets in the effort to comply with the SOA. The bill for a forensic audit can be expensive depending on the nature and extent of the audit (Gray, 2002). However, considering the significance of fraud in various organisations, the amount or expense of hiring forensic accountants to detect or prevent fraudulent activities is far below the overall costs that a corporation can sustain from the illegal activities itself. The importance of forensic accountants has already been seen by so many accounting firms and most of them have expanded their services to include forensics and fraud section. This will assist most accounting firms that can take the pain of incorporating the same. Furthermore, directors and officers of various organisations should mandate that forensic accountants be included on audit teams. This will make parties (independent auditors and companies being audited) to be rest assured that they are in compliance with the fraud detection and prevention requirements instituted by the SOA.

## **2.2 Theoretical Framework**

### **Agency theory**

The agency theory captures the responsibility of probity expected of the public sector. The public sector is considered to be the collection of public institutions established and given authority to run the affairs of the country (ICAN, 2009). Thus, it is entrusted with the safe custody and propriety of public funds by the citizens who are the electorate and as such the “principal”. A principal-agent relationship presupposes that the agent is expected to serve the interest of his principal since the principal is perceived to have established an appropriate incentive to captivate the agent’s loyalty (Hill & Jones, 1992). However, the inherent divergence between the interests of the agent and the principal forms the backdrop against which the failure of the truce between the two parties is established. While the principal want to maximise profits at the expense of the agent’s service, the agent is tempted by being privy to information about the successes of the business than the principal (Ross, 1973).

This notion is, therefore, captured by the capitalistic tendencies of both the agent and the principal. In capitalism, “They make tallow out of cattle and money out of men” (Weber, 2001: p.17). Capitalism explains the reason why a principal may not trust his agents. The major focus of capitalist societies is the huge emphasis placed on monetary success, which overwhelms other social goals and becomes the principal means of measuring success (see Choo& Tan, 2007; Sikka, 2008, Otusanya, 2011b). Such societies ensue from the sum total of capitalist individuals who usually have little to lose in terms of long-term survival but to get in and out of the house with as much of the pot as possible. When these individuals get to the public sector and add power to their capitalist nature, they usually outgrow the investigative strength of the conventional anti-corruption strategies.

### **2.3. Empirical Studies**

Empirical studies on the subject of forensic accounting are few. More so, most of the studies conducted in Nigeria on forensic auditing focused on qualitative analysis. Meanwhile, an empirical examination of the role of forensic audit on financial crime investigation conducted by Uthman et al. (2013) was restricted to the private sector. The study, using regression test

was able to establish that forensic accounting is efficacious in tackling fraud in the private sector. In the same vein, Dada, Owolabi and Okwu (2013) also found out that forensic accounting could be a panacea to the extermination of public sector fraud if introduced into the Economic and Financial Crimes Commission (EFCC) operations in Nigeria. It however did not specify how such introduction could be implemented neither did it restrict the study to the public sector. Beyond fraud detection, Asaolu and Owojiri (2009) considered the need for forensic accounting as a way of solving the vexed problem of corporate world instead of passing the bulk to the external auditors. The mien of their study rather suggests a bailout for the overly fraud-detection expectation from the external auditor by the populace than suggesting it as a financial investigative measure. Although the study of Okoye and Okaro (2011) examined the opinion of academics on how forensic accounting could be employed to bridge the expectation gap, the findings did not specifically target the public sector neither did it identify the financial investigative potency of forensic accounting. Adopting chi square to test the significance of the relationship between the forensic accounting and the eradication of crime and corruption in the Nigeria economy, Festus and Samuel (2012) believe that the potency of forensic accounting will provide succor to investigative measures of crime and corruption in the economy. The scope of their study was not delimited to identify the specific area of interest in the discourse of forensic accounting. A study was carried out on forensic accounting in Australia where the education qualifications, entry and ethics of forensic accountants were identified (Yajie, 2012). More other several researches have been conducted on forensic accounting (Albrecht & Albrecht, 2003; Bozkurt, 2003; Crumbley, et al., 2005).

However, most of these works were carried out outside Nigeria and the findings work positively for those countries in which it is being practised. Others that were carried out in Nigeria are: Emmanuel and Yohanna (2011) where the researchers investigated whether views of the relevant skills of forensic accountants differ among forensic accounting practitioners, accounting academics, and users of forensic accounting services in their book titled "An Empirical Investigation of the Relevant Skills of Forensic Accountant in Nigeria"; Onowa (2006) analysed the effect of forensic accounting as a tool for fraud prevention in Nigeria banks using chi-square statistics. Another research work carried out in Nigeria on forensic accounting was the search for necessary skills that will be required by would-be forensic accountants by Yohanna (2009). The research instruments used in the study were analysed by ANOVA and chi-square. Meanwhile, Kasum (2009) whose work relatively shares similar variables with this study concluded that the application of forensic accounting into both public and private sectors would be a strategically value-improving tool. However, most research works that were carried out on forensic accounting in the public sectors, using solely the auditors, are hardly seen. In fact, the research works that were carried out on forensic accounting in Nigeria are generally few. Given these antecedents, this study identifies this lacuna, thus the need to examine the relevance of forensic accounting in enhancing financial investigations in the Nigeria public sector.

### **3. METHODOLOGY**

#### **3.1 Research Design, Population and Sample of the Study**

The research adopts the empirical approach with the use of a survey design. A Survey design is the descriptive or normative type of research that makes use of survey techniques for knowing and describing the characteristics of variables under study of a particular group of individuals, institutions or systems (Manga & Mangal, 2013). This method is usually adopted when the researcher does not intend to control any of the samples used for the study (Asika, 2006). In this study however, the researcher's interest is in studying the perception of respondents (accountants and auditors in the public sector) through the distribution of self-administered copies of the questionnaire on a cross-sectional basis to the selected samples in order to harness information for purpose of analysis and making useful deductions there from. The population of interest consists of all accountants and auditors practicing in the Kwara State public sector. As carrying out the physical census of the entire population could be practically unachievable, especially given the dispersion and diversity of the target population, the study adopted sampling. A stratified random sampling technique was used since the researcher is interested in the two cohorts of accounting profession – accountants and auditors. Therefore, samples were randomly drawn from amongst the accountants and auditors of the Kwara State Ministry of Finance and office of the state auditor-general since they possess the same characteristics throughout the federation.

#### **3.2 Research Instrument**

The researcher used the questionnaire to elicit response from the identified respondents. The questionnaire was divided into two sections and designed with the use of both nominal and interval scales of measurement. Section A consists of the respondents' personal information otherwise known as bio-data. The nominal scale of measurement was used. Section B of the questionnaire elicited responses on questions relating to data on relevant variables, that is, forensic accounting and financial crime investigations in the Nigeria public sector. The items under this section are a breakdown of the research questions and hypotheses stated. The responses expected related to the fact, views and attitude of the respondents towards the variables and thus measured with the use of an interval scale. Hence, it was based on a 5-point Likert attitude scale. Each level of the scale was represented as 5, Strongly; Agree, 4, Agree; 3, Undecided; 2, Disagree; and 1, Strongly Disagree. A total of two hundred and forty copies of the questionnaire were distributed of which only 164 copies were retrieved.

#### **4.1 DATA ANALYSIS**

The analysis of data was done with the use of SPSS. It was divided into descriptive and inferential analyses. The descriptive analysis gave a general description of the respondents' bio data as well as the description of the variables of interest. Frequency table and mean ranking were the major descriptive statistics adopted. The inferential analyses were twofold. First, to test the assumption of normality of the data, and second; to make deductions from the underlying meaning about the variables. Kolmogorov-smirnov test was run to determine the normality which eventually depicted a non-normal distribution, thus leading to the adoption of Mann-Whitney U test, the non-parametric equivalence of independent sample t-test. One-sample t-test was also run as part of the inferential analysis.

4.1 Operational Statistics

**Table 1: Items Measuring the Relevance of Government Anticorruption Bodies**

ITEM 1	The establishment of anticorruption bodies has enhanced financial crime investigations in Nigeria.	164	3.5183
ITEM 2	The multiplication of anti-corruption bodies has also improved the level of financial probity in the Nigeria public sector.	164	3.3476
ITEM 3	The punishment spelt out by laws that established the anti-corruption bodies are sufficient to stem the tide of financial impropriety in Nigeria.	164	3.3598
ITEM 4	Government has been proactive in measures to improve financial crime investigations in the Nigeria public sector.	164	3.6402
<b>AVERAGE</b>			<b>3.4665</b>

Source: Authors’ computation, 2017

Table 2 describes each of the items with the use of mean ranking. This assists to have a snapshot of the preference of respondents among the variables thereby assisting in deriving some meanings other than mere description of data. Items enquiring about and affirming the potency of forensic accounting rank highest among other items with overall average of 4.1866 which clearly indicates that respondents are optimistic about the possible adoption of forensic methods in the investigative techniques of the public sector.

4.2 Test of Normality

**Table 2: Normality Test**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
ACB <sup>d</sup>	.136	164	.000	.951	164	.000

**a. Lilliefors Significance Correction**

**b. Anti-corruption measures of government**

Source: Authors’ computation, 2017

The appropriate statistics for the measurement of sample of subjects taken from the same population under two different conditions is the independent sample t-test (Pallant, 2003). However, such test was dependent on the satisfaction of normality assumption. Table 3 above depicts the Normality test. Normality is assumed if the significance level is greater than 0.05, that is when there is no significant difference in the disparity of data. However, the result shown in this table indicates that the significant level was less than 0.05 implying that the data set differs significantly from the normal distribution and therefore the violation of the

normality assumption. In this instance, the nonparametric statistical mean should be considered as the best possible option (AbdRahim, 2009). Consequently, Mann-Whitney U-test, an equivalent non parametric test for independent samples t-test was used to determine whether there was a significant difference at the 5% level.

**4.3: Reliability Test**

**Table 3: Overall Reliability Statistics**

Cronbach's Alpha	N of Items
.703	17

Source: Authors' computation, 2017

The test for reliability has to do with the stability and consistency of an instrument across different times. Tariq (2009) described it as “a measure that indicates the extent to which it is without bias (error free) and hence ensures consistent measurement across time and across the various items in the instrument”. To attain this, the Cronbach’s Alpha test was conducted with the aid of SPSS. The value derived from overall Cronbach’s alpha is 0.703 for the items in the instrument as depicted in table 5 above. A value of 0.7 to 0.8 was considered an acceptable reliability value for Cronbach’s Alpha; values substantially lower indicate an unreliable scale (Field, 2006). Therefore, the instrument used in gathering the data is reliable. An item by item test was actually conducted by the researcher to arrive at the above value across all the seventeen items for the study.

**4.4 Hypotheses Testing**

Ho: The perception of the anti-corruption bodies’ measure has no significant difference among accountants on the enhancement of financial crime investigations in the Nigeria public sector.

**Table 4: Test of Hypothesis**

Forensic investigative measures		
Mann-Whitney U	2584.500	
Wilcoxon W	9487.500	
Z	-.611	
Asymp. Sig. (2-tailed)	.541	
Profession	Accountants	Auditors
Mean Rank	81.09	86.01
Average of Ranks		83.55

**a. Grouping variable: profession.**

Source: Authors’ computation, 2017

Further, the result of Whitney U test indicated a no significant difference in the perception of accountants and auditors at 95% confidence interval ( $z=-.611$   $p>.05$ ) for the adoption of forensic investigative measures. The null hypothesis cannot also be rejected for the

hypothesis which suggests that the respondents do not differ significantly on the perception about the forensic investigative measures and the enhancement of financial crimes investigation in the public sector.

Meanwhile, as the result of Mann-Whitney U indicates a no significant difference between the perception of accountants and auditors, it became important to test if their combined perception was significantly higher than average for the potency of forensic accounting and the enhancement of financial investigations in the Nigeria public sector. Thus, a one sample t-test was run on the opinions of both cohorts (accountants and auditors) to establish, at 99% confidence interval, if their combined opinion was significantly higher than 3 (the perceived average of the rating scale). The result as shown in table 7 indicates that the general mean score of the entire respondents on the potency of forensic accounting in the public sector is significantly higher than average (3) at 99% confidence interval. This perhaps indicate that forensic accounting would have a stronger than average impact on the enhancement of financial investigations in the public sector. More so, the operational analysis presented in Table 6 shows a mean rank of 83.55 which is higher in rank than the control variables. Hence, based on the outcome of this analysis, there was a unanimous perception of the respondents that the forensic investigative measures have better impact on tackling anti-corruption in the public sector than both the extant public sector audit and the establishment of anti-corruption bodies in tackling the public sector financial crimes in the Nigeria public sector

**Table 5: One-Sample Test**

Test Value = 3						
T	df	Sig. (2-tailed)	Mean Difference	99% Confidence Interval of the Difference		
				Lower	Upper	
23.586	163	.000	1.07317	.9833	1.1630	

**Source:** Authors' computation, 2017

**5. CONCLUSION AND RECOMMENDATIONS**

This study attempted to examine how relevant the introduction of forensic accounting would be in enhancing financial investigations in the Nigeria public sector. This was because it was observed that corruption had been a great challenge to the Nigeria public sector in the past decades.

A survey research design was adopted. The population of the study consisted of all accountants and auditors practicing in the Kwara State public service. The study took sample from the given population specifically from the ministry of finance and the office of the Kwara State auditor-general. Both nominal and interval scale of measurements were used to adequately interpret the data. The study carried out a normality test with the use of Kolmogorov-sminov. But when discovered not to be normally distributed, the study embarked on the use of Man-Witney U test.

Based on the analysis in this study, it was observed that majority of the respondents favour the introduction of forensic accounting as being relevant in the public sector in enhancing financial crime investigations and only few people believed in the existing anti-corruption bodies. It was also gathered

that the existing periodic audit should also be allowed to function with the assistance of fraud audit department being established. It was also believed that the introduction of forensic accounting institutions are also necessary so as to train professional accountants with the forensic accounting skills.

It can be concluded based on the findings in this study that the introduction of forensic accounting in enhancing financial crime investigation in Nigeria public sector will truly be effective. It will also assist the public to rely on financial statements published by financial accountants in the public sector since they will believe that the forensic audit, upon which they rely, must have been carried out on such statements. The existing system of public auditing should also be encouraged so as to enable them to carry out their functions more effectively than at present.

The enhancement of financial crime investigation can be achieved in various ways. This research work does not pretend to have encompassed all the possible ways; it however has provided some insights into the usefulness accountants could harness from forensic methods.

Financial crime investigations ignited by public outcry are often belated and usually have little or no merit to the most affected stakeholders (the shareholder). In most reported cases, top management officials found guilty of fraudulent practices get acquitted out of their influence and outwardly impressive personalities while the unfortunate ones among them may serve jail terms or pay fines to the authorities. Whereas, “citizens suffer when banks and financial institutions collapse, causing depositors and investors to lose their investments” (Otusanya&Lauwo, 2010, p.197). In the end, none of the punitive actions mete out against the offenders could in anyway repair the damage caused by the fraud nor could it repay the lost investments. Irrespective of what the outcome of investigations may be, the capitalist still wins. In other words, “the rich get richer while the poor get poorer”. To put an end to the ugly recurrence, auditors need to be pro-active in their periodic audit exercise.

In order to ensure pro-activeness in reducing the spate of financial crime and hence enhance financial crime investigations, there is however the need to enlighten external auditors to approach audit assignments with skepticism sufficient enough to suspect fraud in the financial reports of their clients’ companies. Clients may get too familiar with auditors and an unsuspecting auditor may have traded principles with the ‘so called’ trust he has placed on his clients. Although, they do not necessarily have to be enemies the management as they rely on them for information, nonetheless their skepticism coupled with professional training and expertise which will enable them to unwrap fraud during their periodic audit. The ability to achieve this makes a forensic accountant.

As part of the findings of this work, forensic skills acquisition requires serious funding and availability of expertise. Therefore, the incorporation of forensic skills into the periodic audit may not be achieved with ease. Government enactments as well as support by professionals, academicians and practitioners are necessary tools for its achievement. As government provides the required legal backing for its popularisation, academicians should include its accounting syllabus while professionals and practitioners contrive a module for it and integrate it in their routine training programmes. This, perhaps, will salvage the economy from an abrupt downturn as envisaged by some as well as secure and attract more investments so as to restore confidence in the accounting profession.

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