



## Mitigating Corruption Using Forensic Accounting Investigation Techniques: The Watchdog Perspectives

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**Abstract:** Corruption has been one of the everyday concern for many nations. The effect of corruption has been very devastating in countries across the globe including the developed nations. However, reports indicate that the developing nations are more susceptible to corruption and particularly within the public sector. Nigeria is an example of a developing facing the problem of corruption within the enclave of its public-sector services. Essentially, public sector service performances in Nigeria is inseparable from corruption in one form or the other. Over the years, successive have been making efforts to address the issue of corruption in the country. These efforts eventually saw the emergence of the setting up of two prominent anti-corruption agencies. Still with these agencies corruption persists in the country. Part of the problem identified is lack of competent investigative machinery to appropriately dig into the root of all corruption cases and to prosecute such cases in the court of justice. It follows that the forensic accounting investigation technique is identified as the best option and the anti-corruption agencies have adopted the technique in their investigation. This study, therefore, using qualitative research methodology based on in-depth interviews with experts from these agencies, examines the efficacy of the technique. Data collected were manually coded and analyzed using thematic analysis. Through rigorous within the case and cross-case analyses of the 24 interviews conducted, two themes emerged as the findings to the study. Forensic accounting is considered an appropriate technique for adequately investigating public sector corruption and at the same is suitable for court purposes in the prosecution and conviction of corrupt officers. Finally, the study recognizes the need to enhance the capacity of the investigators through training and retraining as well as through the provision of the latest equipment.

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## 1. INTRODUCTION

Transparency International (TI) (2015) reports that no fewer than 6 billion people in the world live in countries considered severely plagued with corruption problems. According to the report, 68% of all the nations in the world appear to be characterized by severe corruption issues (TI, 2015). Not only then, but almost half of the nations making up the G20 countries are also classified among the countries considered most corrupt in the world. Hence, there is no single country existing in the contemporary world that is corrupt free (TI, 2015).

Empirical evidence also proved that corruption had been the most significant concern of many nations over the years (Agbiboa, 2012; Breit, Thomas & Olaison, 2015; Ijewereme, 2015). Corruption is being considered the major reason is causing the backwardness and under development of many countries (Hendi, 2013; Mauro, 1995; Tanzi, 1998). Developing countries such as Nigeria have been reported in the literature as highly characterized by corruption, whereby to a higher degree the political leadership, as well as the public sector service practices, symbolize much corruption in its entire operations (Agbiboa, 2015; Mbaku, 2008; Méndez & Sepúlveda, 2006; Montinola & Jackman, 2002; Nye, 1967). Nigeria is no exception, as facts indicate both the magnitude and the frequency of occurrence of the menace are very high (Agbiboa, 2012; Emeh & Obi, 2013; Gbegi & Okoye, 2013; Modugu & Anyaduba, 2013).

However, for the past few years, there are efforts taken to address the constant level of corruption bedeviling the country over the years, particularly within its public sector (Agbiboa, 2015; Ijewereme, 2015). Part of this stride of finding ways to address the Nigerian corruption saw the setting up of anti-graft agencies in the country (Agbiboa, 2012; Azeez, 2011). Two important anti-corruption agencies, the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC) were set up in 2000 and 2002 respectively (Inokoba & Ibegu, 2011; Malgwi, 2004; Obuah, 2010; Popoola, 2014).

Conversely, there are so many allegations that these commissions were not leaving up to their expectation and the period following their establishment witnessed an unprecedented rise in corruption in the country (Agbiboa, 2012; Malgwi, 2004; Obuah, 2010). There were even allegations that the commissions were being manipulated to achieve political motive (Azeez, 2011) as against the fight against corruption. Furthermore, Nigeria's rating on the corruption perception index (CPI) by the Transparency International is continuously portraying the country in bad image on corrupt behavior over the years (TI, 2013, 2014, 2015). As worrisome and disturbing the scenario, as observed by (Inokoba & Ibegu, 2011) lends credence to this submission and consequently ask the following questions are worth asking: Why did the various anti-corruption bodies established by the successive governments become incapable of addressing the problem of corruption in the country? Are the techniques employed in the fight against corruption inadequate? Do these commissions have the capability to handle the fight against corruption in Nigeria

effectively? Do these commissions justify the purpose for their establishment considering the role they are playing in the fight against corruption?

To address these questions as well as other issues relating to the growing surge of the menace of corruption in Nigeria, forensic accounting has been identified as the mitigation mechanism to investigate corruption cases. Forensic accounting originated as a response to the growing and increased rate of corruption and corrupt practices globally (Popoola, 2014; Kasum, 2009). Essentially, forensic accounting functions to mitigate the menace of corruption through a combination of accounting and auditing skills as well as incorporating legal procedures to provide an expert witness and other litigation services (Carnes & Gierlasinski, 2001; Modugu & Anyaduba, 2013; Wolosky, 2004). Adegbe and Fakile (2012) observe that forensic accounting has become necessary owing to the inability of the traditional auditing and other internal control mechanisms to spot fraud in organizations appropriately. Conventional accounting and auditing text are premised with little requisite skills for both the external and internal auditors to reveal fraud (Carnes & Gierlasinski, 2001). Equally, the inadequacy of the litigation services which often leads to inaccurate judgments by lawyer and judges (Adegbe & Fakile, 2012). The anti-corruption agencies in Nigeria have been recommended to apply the forensic accounting techniques for their fight against corruption (Adegbe & Fakile, 2012; Emeh & Obi, 2013; Obuah, 2010) and accordingly, these agencies now use forensic accounting in their fight against corruption.

Granting the preceding, therefore, that this study through an in-depth qualitative interview with the staff of these anti-corruption agencies examines the efficacy of the forensic accounting technique in the fight against corruption in Nigeria. In achieving the research's goal, this study is structured into five sections. The first section, which is the current portion covers the introductory aspect of the study which provides the basis and the motivation of this study and it is followed by the section on literature review. Following the literature review section, is the portion covering the study's methodology which reveals the methodological orientation of this study. Next, is the discussion section whereby the result and analysis of the findings of the study are presented. The final section provides the conclusion aspect of the study based on the findings in the preceding segment.

## **2. LITERATURE REVIEW**

In this section, we explore the relevant and relate literature on corruption and forensic accounting. We believe that through an adequate search of the literature, the study is foregrounded in such a manner as to be able to address fill in the vacuum in these areas. The review of the literature on corruption takes us to what, how and why of corruption while in the field of forensic accounting we get stuck into the what and why of the concept. Next, the section begins with the exposition of corruption, particularly within the Nigerian scenario.

### **2.1 Corruption: What Do They Say About It?**

Corruption literature is replete with a multiplicity of ideas on the concept ranging from its meaning, nature, causes, and consequences. Having established some premises on corruption in the introductory section, it is pertinent here to attempt some definitions on the concept. However, the universality and the pervasiveness of the concept of corruption on one hand cause it to defy a single definition (Suleiman & Othman, 2017). On the other, are the complexity, subjectivity, and sensitivity of the issue of corruption (Othman, Shafie, Hamid, & Abdul Hamid, 2014). Additionally, as Egwemi (2012) notes, the difficulty in defining the concept of corruption stems from the phenomenon being considered secret

and clandestine on the one hand, and on the other, its multifaceted manifestations, forms, and dimensions.

The literature has documented an array of definitions on the concept of corruption emanating from the perspective it is being considered and the orientation of the source of the definition (Agbiboa, 2012; Egwemi, 2012; Mohammed, 2013; Ochulor, Metuonu, & Asuo, 2011; Yaru, 2009). These perspectives cover the dimensions of economic, political, bureaucratic, legal, social and moral/ethical inclinations of the concept. Similarly, the orientation of the source of the definition is premised on the disciplinary background of the author or the scholar (Ochulor et al., 2011). Appreciably, the vast array of the definitions on the concept tend to converge on one central theme which is manipulation of some sort to obtain personal benefits at the expense of others (be it the state, organization or the citizens). More importantly, that notion serves as the very starting point for the journey of defining corruption. On this note, we subscribe to the definition put forward by the Transparency International which defines corruption as the abuse of an entrusted authority for personal gain (TI, 2014). This study agrees the definition is comprehensive enough to satisfy the different camps and perspective within the corruption literature. Accordingly, this signifies the starting point in the discussion of corruption. The next segment of this section portrays the views on corruption from the literature.

## **2.2 How Do They View It?**

Perusing into the corruption literature provides the general outlook into which the concept is being portrayed. Whereas the majority of the literature in the field considers the phenomenon alongside negative posture (Agbiboa, 2012; Egwemi, 2012; Ijewereme, 2015; Mauro, 1995, 1998; Suleiman, Othman, & Ahmi, 2017), few have considered the opposite (Dungan, Waytz, & Young, 2014; Morrow, 2005).

There is, however, a near consensus worldwide that corruption is a vice, an immoral act and an antithesis of progress and development. Its devastating effects have made it a very topical issue opens for discussion across the globe (Sadiq and Abdullahi, 2013) and that it hurts everyone (Berlinski, 1997). Osoba (1996) opines that it is a form of global anti-social behavior which pervades every society depending on the nature and system of political inclination, legality, and morality. It has been variously addressed; a cancer, a disease, a scourge (Neu, Everett, Rahaman, & Martinez, 2013), a monster (Egwemi, 2012), a menace (Agbiboa, 2012) among the many connotations associated with the concept. Just as there is diversity in the human race and culture, so is the meaning of the concept of corruption has been construed from divergent perspectives and orientations. As Egwemi (2012) posits corruption is a universal phenomenon having no regards for ethnic background, race creed or even geographical location.

Furthermore, corruption is not new to human history as early civilizations had records of corruption and corrupt practices reported (Wells & Hymes, 2012). Thus, societal interaction and the history of civilizations are inseparable from corruption ever since the dawn of civilizations. Wells and Hymes (2012) posit that even the civilization that provided the basis for the modern-day democracy had on so many occasions been afflicted by the menace of corruption. It is therefore undeniable that the concept of corruption is universal with the historical antecedent (Agbiboa, 2012) which becomes much more pronounced and devastating in our modern day societies (Sadiq and Abdullahi, 2013) due to the increase in the magnitude, frequency and the extent to which it is being perpetuated. No wonder the concept is now a subject of a multi-disciplinary and inter-disciplinary discourse and a topical issue interested by academics, governments, private bodies as well as other non-governmental organizations. Therefore, if this, is what the ugly face of corruption shows, then why is the concept of getting more adherents day in day out particularly within

developing nations. The next part of this section provides some plausible explanations of why people get corrupted.

### **2.3 Why Do They Get Involved?**

Corruption does not operate in a vacuum, and the literature has offered many explanations of why corruption occurs in the first place and why does it persist? Corruption impedes sustainable development, subverts democratic processes, threatens popular good governance and the attainment of healthy business practice (Ogbeidi, 2012; Suleiman et al., 2017), as such is not without its causes. Corruption literature has documented several reasons for the prevalence and persistence of corruption in countries despite being tagged with negative coloration. Many theories have been put forward in the literature to explain the existence of corruption on one end and its persistence on the other. As a complex and secretive phenomenon, it may be very difficult to be explained in a single cause explanation (Tanzi, 1998).

Much of the explanations in the literature cover the perspective and the disciplinary orientation of the contributors to the corruption discourse. For instance, Ijewereme (2015); Ibietan, (2013); Obuah, (2010) expounded on five theories to explain the prevalence and persistence of corruption particularly in the developing nations. According to Ijewereme (2015), the existence and prevalence of corruption within the developing nations can be attributable to five explanations in the literature. The idealistic theory, the resource curse theory, the two public explanation, the theory of high benefit- low risk and then, the anomie theory. The idealistic theory postulates that corruption is a product of the societal attitudes and cultural predispositions of people's ideas prevalent. Thus, selfish ideas often lead to the emergence of unworthy behaviours ranging from bribery, extortion, personal gratification, corruption, impunity, and nepotism. Arguably, corruption is thus seen as an outcome of gross deprivation of ethical and moral values in societies (Ijewereme, 2015; Osoba, 1996).

Another section of the literature relates the occurrences of corruption to pressures mostly surrounding the corrupt individuals (Berkovich, 2015; Ibietan, 2013; Mauro, 1995, 1998; Obuah, 2010). This line of argument tends to align corruption to causes such as poor salaries and other welfare packages (Obuah, 2010). However, other segments of the literature tend to discredit this explanation considering the magnitude of high profile corruption is occurring and being perpetrated by individuals highly placed in the society (Agbibo, 2012; Neu et al., 2013; Ogbeidi, 2012; Sadiq & Abdullahi, 2013). Bringing all these explanations and many others together, it could be deduced that corruption as a complex and clandestine phenomenon, is a product of multifaceted sources depending on the lens through which it is being viewed. The next portion captures the aftermath of corruption as a complex phenomenon emanating from multiple sources.

### **2.4 What Traces Does It Leave?**

Corruption as a complex and global phenomenon comes along with many consequences signifying some of the marks inherent in corrupt societies. Obuah (2010) reports that corruption being a global phenomenon prevents a country a country from benefiting from foreign investment inflow. Evidence from cross-country comparative empirical studies indicates corruption having adverse effects on private investments and also impacted negatively on economic growth (Bardhan, 1997; Mauro, 1998).

Economically, corruption leads to a reduction in economic growth emanating from low incentives to investments. Thus, corruptions serve as a means of imposition of a hidden tax because of because of its secrecy as well as its uncertain nature of which for instance,

involve bribe takers to feel duty bound in reciprocating the givers (Mauro, 1998). Sidebottom (2012) reports that in its report, the World Economic Forum estimated corruption as amounting to almost 5% of the world's total GDP or the near equivalent of US\$2.6 trillion. Therefore, corruption accounts for the fall in public revenue and unrivaled increase in public expenditure. It causes gross inequality of income in a nation by creating a somehow extra-rich person who is just opportune to have a grasp of a position of authority at the expense of the general populace (Tanzi, 1998).

Corruption denies a country the rear opportunity to socio-economic development and other infrastructural development covering every aspect of the societal needs such as having adequate investment in the development of the infrastructures in that country as well as other vital services such as the provision of uninterrupted power supply, advancement in education, construction of roads, provision of enhanced security, adequate health care facilities and then the provision to the populace adequate and clean water supply. Evidence from empirical studies conducted in the field of corruption has attested to this (see Agbibo, 2012; Colazingari & Rose-Ackerman, 1998; Ijewereme, 2015; Mauro, 1995; Tanaka, 2001; Tanzi, 1998; Inokoba & Ibegu, 2011; Ogbeyi, 2012 for example).

## **2.5 Forensic Accounting: What it is?**

The increasing rate of corporate financial crimes gave impetus to the rise of Forensic accounting in recent years (Dong, 2011). There is an enormous concern across the globe over forensic accounting ever since its inception. Forensic accounting, though in existence for long, started as a means to respond to the growing and increasing rate of corruption and corrupt practices globally (Digabriele, 2008; Hendi, 2013; Popoola, 2014; Popoola, et al., 2015). Essentially, forensic accounting combines the knowledge from the accounting discipline and the auditing skills with the legal requirement to ensure appropriate procedures have been followed in providing expert witness opinions in courts and other expert litigation services. Thus, forensic accounting appears to be the new ideology for anti-corruption purposes and corruption control mechanisms.

Forensic accounting is often described in the literature as the accounting application for court purposes (Singleton & Singleton, 2010). Chi-chi and Ebimobowei (2012) observe forensic accounting combining the accounting principles, auditing practices as well as investigative technique in effectively determining the commission or otherwise of corruption. It reaches a point whereby cases are established on the accused and their subsequent conviction.

Forensic accountants, therefore, are financial and investigation specialists who have the expertise and experiences in uncovering frauds and corruption in whatever capacity it may appear (Carnes & Gierlasinski, 2001; Taylor, 2011; Rezaee, Lander, & Reinstein, 1992). Interestingly, forensic accounting is a specialized form of audit and investigative skills imbued with the relevant knowledge, experience, and mindset to spot all forms of fraud correctly and in some instances, the conclusion drawn by forensic accountants will be used in court of law to resolve disputes (Omar, Mohamed, Jomitin, & Haron, 2013; Suleiman & Othman, 2016). Singleton and singleton (2011) observe that forensic accounting has to do with the comprehensive fraud investigation consisting of preventing frauds and analyzing anti-fraud control, the audit of accounting records in search of evidence of fraud and fraud audit.

## **2.6 Why Is Forensic Accounting Needed?**

Forensic accounting provides the starting for bringing the corrupt public officials to justice. As the rate of financial crimes involving modern sophistication, particularly corruption schemes is increasing on a daily basis, it may be challenging for investigators without the proper knowledge to unearth these schemes (Dong, 2011; Hendi, 2013). Adegbeie and Fakile (2012) report that this is now a necessity considering the inadequacy of traditional accounting, auditing, and other internal control mechanisms to find fraud (corruption instances) in organizations appropriately.

Traditional accounting and auditing practices are structured in such a way with little requisite skills for uncovering corruption and corrupt cases by both the internal and external auditors (Carnes & Gierlasinski, 2001). Additionally, there is the problem of corruption cases being lost stemming from inadequate litigation procedures leading to a poor presentation by lawyers and inaccurate judgments by judges (Adegbeie & Fakile, 2012). Addressing this concern necessitates the involvement of forensic accounting techniques which offers professional advantages in the investigation of financial crimes, corruption inclusive (Adegbeie & Fakile, 2012; Dong, 2011; Hendi, 2013). Equally, Popoola et al. (2014a; 2014b; 2015) and DiGabriele (2008) suggest the involvement of forensic accounting techniques, skills, and knowledge into the functions of the external auditors so that discovering frauds and corruption will form an integral part of the responsibility of the accounting profession and particularly that of an auditor.

Curtis (2008) observes that forensic accounting is required mostly and particularly when it comes to the investigation and the subsequent prosecution cases relating to corruption. Forensic accounting method essentially covers all forms of financial crimes investigation that have bearing with the discovery of corruption (Hendi, 2013). Thus, the ever-increasing trend in addition to the sophistication corrupt practices (Gbegi & Okoye, 2013; Modugu & Anyaduba, 2013) requires the involvement of forensic accounting techniques as the much needed means for a successful corruption investigation and the subsequent prosecution of corrupt officers (Adegbeie & Fakile, 2012; Carnes & Gierlasinski, 2001; Chi-chi & Ebimobwei, 2012). The next section captures the methodology; this study employs in obtaining data and the analysis thereof.

## **3. METHODOLOGY**

This study employs a qualitative methodology from the symbolic interactionism paradigm. Carter and Fuller (2015) explained that symbolic interactionist use language and symbols to interpret subjective views and make sense of their world using meaning “how repeated, meaningful interactions among individuals come to define the makeup of ‘society.’”(p.1). This study is seeking understanding of the phenomena using language, and in so doing, the researcher finds and the make sense of the meaning of the phenomena. Further, Carter and Fuller (2015) described that the symbolic interactionism “was developed to understand the operation of society from the ‘bottom up,’ shifting the focus to macro-level processes that emerge during face-to-face encounters to explain the operation of society” (p 1). In this study, this is to understand from the perspective of the participants sharing their experiences and worldviews on the efficacy of forensic accounting in the investigation of corruption.

The anti-corruption watchdogs as experts who are regularly involved in the corruption investigation and prosecution stand out as the best informant to relate their experiences and understanding of the phenomenon under study. Hence, the participants are purposefully selected by their information richness and privity of the information required (Creswell, 2014; King & Horrocks, 2010; Merriam, 2009). We believe that corruption is a

complex and clandestine phenomenon and equally the anti-corruption agencies operate in a highly sensitive and security wise manner. Therefore, the ontological and epistemological orientations of this study call for the researcher to allow the participants to socially construct the reality on ground based on their experiences and understanding and thereby serving as our source of knowledge. Hence. The qualitative methodology is appropriately chosen for this endeavour. Under this section, we explain the methods used in data collection and the procedure for the analysis of the data obtained.

### **3.1 The Methods**

Through the conduct of 24 in-depth face to face interviews with experts from Nigeria's two anti-corruption agencies on the efficacy of forensic accounting techniques in the addressing Nigeria's corruption. These experts cut across the diverse areas including forensic accountants, digital forensic experts, the prosecutors (legal professionals), and other investigators including criminal investigators all working for the anti-corruption agencies. We conducted the interview using semi-structured where open-ended questions and the use of probing constantly guide us to gain rich data.

With relevant probes lasted averagely for 30-40 minutes each, we managed to tape record which was transcribed verbatim 13 of the interviews whereas, in the remaining 11 interviews, there was no recording only note taking could be taken as the participants refused to allow recording. These participants explained that the sensitive and the security bound nature of their responsibilities. However, even then adequate note taking was guaranteed, and where necessary, the participants allow the interviewer to write down what they are saying a word for word. This has dramatically allowed the researchers to obtain full coverage of the interview sessions, even though no recording was carried out. Both interviews were personally transcribed by the researchers after listening to the recorded interviews for at least five times.

### **3.2 The Analysis**

Data obtained from the 24 interviews with the research participants were analyzed using the thematic analysis. Drawing heavily from the guidance of qualitative research experts such as (Creswell, 2014; King & Horrocks, 2010; Merriam, 2009; Yin, 2011) conducted the analysis process into a series of stages, where we adopted the three levels abstractions stages. Specifically, following King & Horrocks (2010) we identify the three levels, levels 1, 2 and 3, which are: descriptive coding, interpretive coding, and the overarching themes respectively. However, to maintain the rigour of the analysis process, the researchers always compare the stages of the data going back and forth. The process of going back and forth of the data was conducted a case by case and cross case. Equally, we conducted a within-case analysis of the 24 interviewees (participants) one after the other in isolation. Subsequently, we proceeded to cross-case analysis of the 24 cases through the comparative and iterative process.

## **4. RESULT AND DISCUSSION**

Two themes have emerged from the analysis of the interview data on the efficacy of forensic accounting evidence on investigating corruption in Nigeria. Our descriptive and interpretive codes led us to the two themes of "Appropriate technique" and "Court suitability" to explain the forensic accounting from the perspective of mitigating corruption as final categories emerging. This outcome is the product of making sense of the participants' understanding and experiences. As highly experienced as they are and

cutting across the various professions within the anti-corruption agencies, the participants' understanding and experiences are what informed the findings of this study. The two themes emanated through a rigorous comparative and iterative processes from seven interpretive codes and sixteen descriptive codes. The descriptive codes were initially reduced from the dozens earlier generated from the entire interview transcripts. We present the detail of the themes and the interpretive as well as the descriptive codes in Table 1.

**Table 1.** Themes, Interpretive and Descriptive Codes

| <b>Theme</b>                           | <b>Interpretive Codes</b>                         | <b>Descriptive Codes</b>  |
|--|---|---|
| Theme One:<br>Appropriate<br>Technique | 1. Modern method of investigation                 | 1. Leading in investigation<br>2. Evolving technique<br>3. Relevance  |
|  | 2. Identification of corruption                   | 1. Tracking of corruption   |
|  | 3. Alternative investigation requirement          | 1. Ineffectiveness of criminal investigation<br>2. Financial investigation requirement  |
|  | 4. Aspects of forensic investigation in existence | 1. Long usage   |
| Theme Two:<br>Court<br>Suitability     | 1. Purposeful evidence                            | 1. Expert witnessing<br>2. Accuracy of evidence<br>3. Accounting review<br>4. Scientific support<br>5. Generation of evidence<br>6. Advanced investigation<br>7. Scientific support |
|  | 2. Evidence retrieval                             | 1. Crime scene preservation   |
|  | 3. Problem-solving approach                       | 1. An investigation to proffer solution   |

We visualize the above themes and categories in Figure 1 after which, we analyze emerging themes, based on the experiences and worldviews of our participants, theme by theme. As summarized two themes with seven sub-themes have emerged from the study on the role of forensic accounting evidence in investigating public sector corruption in Nigeria.

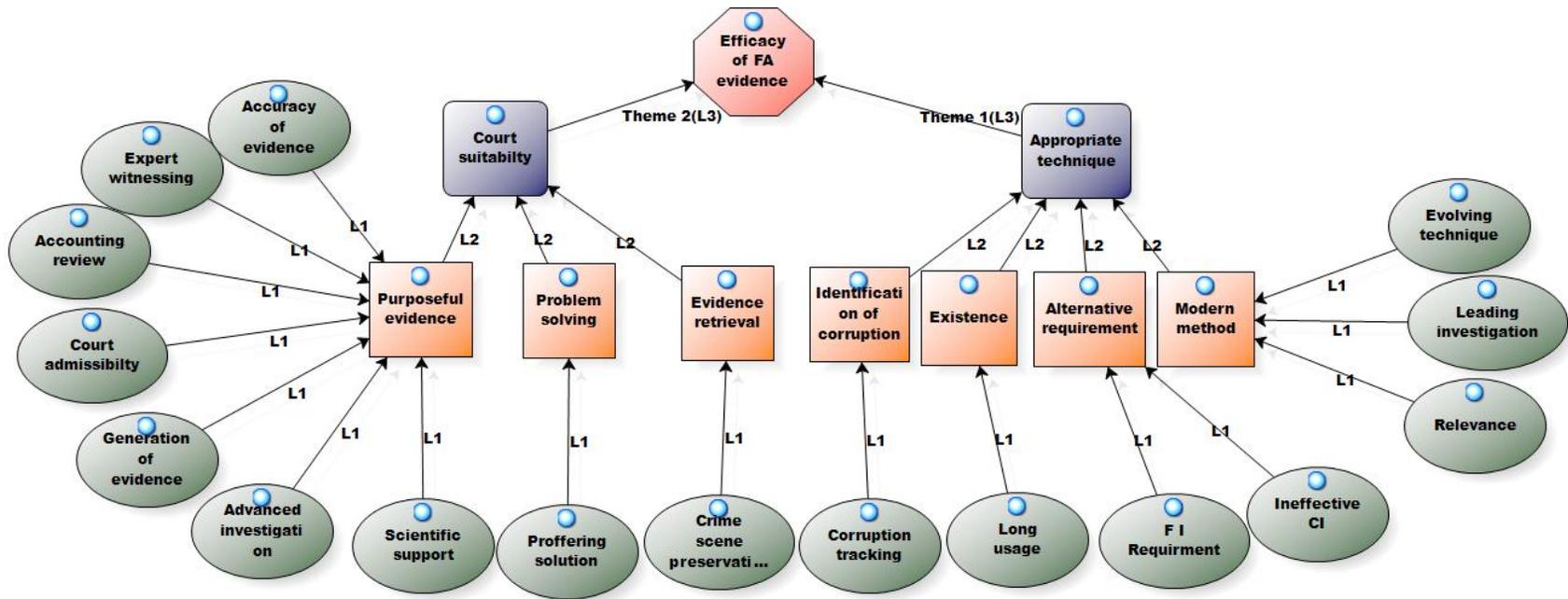


Figure 1. The Role of Forensic Evidence in Investigating Public Sector Corruption in Nigeria

#### 4.1 Theme One: Appropriate Technique

The sophistication and the growth rate of financial crimes require an investigative technique that is very appropriate in all aspects to meet up its purpose (Hendi, 2013). Forensic accounting offers new and emerging techniques for investigating financial crimes particularly corruption. Forensic accounting is capable of uncovering financial misconduct that cannot be possible (Dong, 2011) with the traditional accounting and the internal auditing processes as well as the criminal investigations methods. One of the themes generated from this study is a forensic accounting as the appropriate technique as far as the investigation of public sector corruption is concerned. As most of the corruption cases are very complicated and technologically based, and hence, ended in the court to determine the culpability of the corrupt officers, forensic accounting is tipped by the research participants as the appropriate technique for meeting these challenges. Figure 2 visualize theme one (appropriate technique), sub-themes and the categories that eventually formed the theme as generated by the study.

Forensic accounting has been widely used in the developed nations and within the private settings (Bhasin, 2016; Hendi, 2013). One of the uniqueness of this study is the understanding of the experiences of the experts in the investigation of public sector corruption.

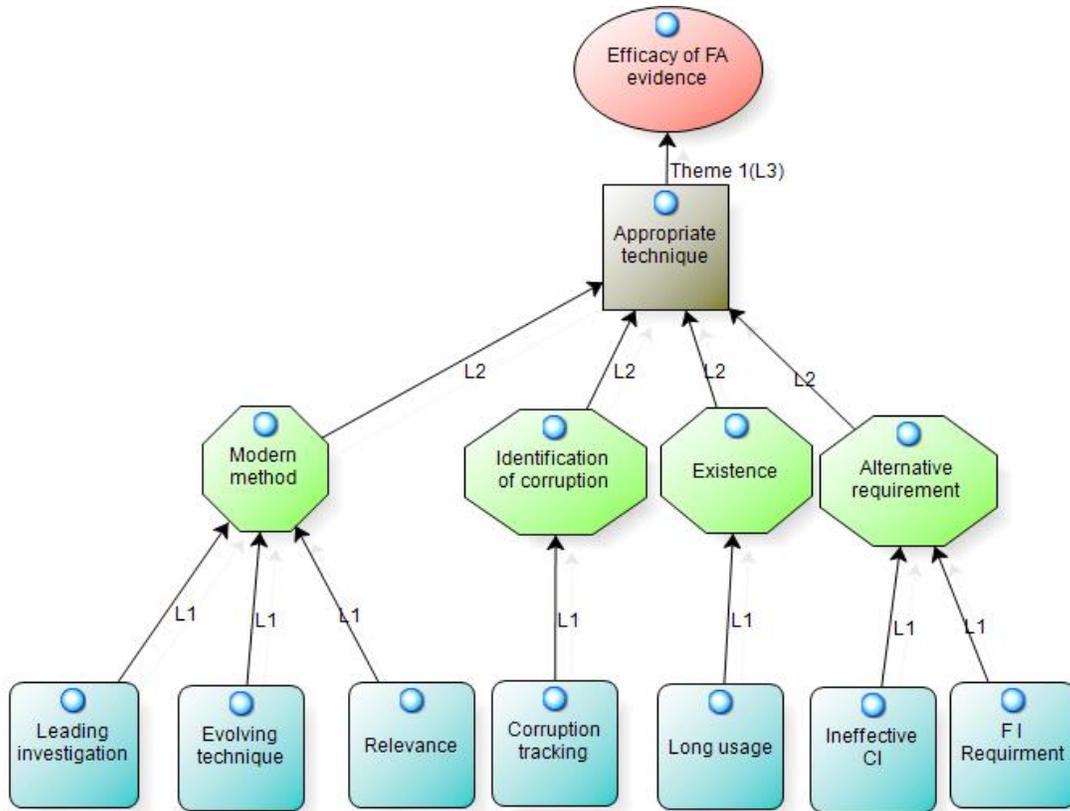


Figure 2. Theme One: Appropriate Technique

#### **4.1.1 Modern Method**

There is near consensus in the literature that forensic accounting is a modern method of financial crime investigation (Adegbeie & Fakile, 2012; DiGabriele & Huber, 2015; Popoola, 2014; Dong, 2011; Italia, 2012; Rezaee & Burton, 1997) and that it has emerged as response to the growing rate of fraud and other corporate scandals across the globe. This position is what the participants of this study incline to, even though some have held the position that some aspects of forensic have been existence and for a long time in use. Analysis of the interviews from this study indicates that the participants have identified forensic accounting as a modern method by taking the lead in the investigation, evolving and relevant to the contemporary world of sophistication and digital age. Hence, through these proxies identified by the respondents, forensic accounting being modern method of investigation is the appropriate technique. Excerpts from the interviews reveal multiple of participants' ideas and opinions on this. For instance, according to participants 2 and 13,

“The forensic is very key because it produces evidence that is superb and accurate. It brings the technology aspect into the investigation”. “The procedure (pause), it is the perfect one in the whole world you understand, because that is the only perfect way you either trace the money or you trace the asset back that is even everywhere in the world, that is asset-based or financial based.” The procedure is the best and perfect one without which many cases or instead instances would have stalemated (Participant 1).

Corroborating on this position, participant number 7 made it even more succinct, by declaring that:

“Forensic accounting in the fight against corruption in EFCC is the central key figure because the analysis we made is that in every case you go through the financial statement. You have to analyze the statement, you have to review the structure and sometimes some of the expenditures you have to review using the central bank's clearing system where the cheques were cleared, where the drafts were cleared because some fictitious drafts might be raised so there is no way you can successfully investigate any case of public sector corruption without at least a financial analyst if not a financial....., because that is one of the factors we realized is missing from the investigation that led us to be losing most of our cases in the early days” (Participant 7).

As a modern method, forensic accounting has been considered as an evolving technique as it has been identified by the research participants. Some of the participants aptly remarked; New ways of defrauding the treasury are continuously evolving, and they are safe and fastest means of beating The system, so with forensic accounting, these ingenious illegal ways are appropriately investigated (Participant 1).

The forensic area is an evolving field, and many cases have been proven beyond reasonable doubt when initially is in doubt (Participant 2). Mostly, this view has broad support in the literature as captured by (Adegbeie & Fakile, 2012; Dong, 2011; Hendi, 2013; Italia, 2012). Thus, forensic accounting has been tipped as the appropriate response to the sophistication and an increasing propensity to corruption and other financial crimes. Therefore, it is an evolving modern method of investigation and as such the appropriate technique for investigation. Still, the relevance of forensic accounting in today's investigation is unquestionable of great significance as a modern method of a corruption investigation. Forensic accounting is therefore very relevant to the investigation of corruption particularly in this modern era (Participant 8). More eloquently Participant 15 speaks of the relevance of forensic accounting regarding reliance, accuracy, consistency, and universality.

It either helps you to recover or produces evidence that is not just accurate but is reliable, is consistent and then is universally acceptable, so am, am, the evidence

of the forensics is always something that you know, am (pause), the court relies heavily on (Participant 15).

#### **4.1.2 Identification of Corruption**

Another revelation from the participants' accounts on the efficacy of forensic accounting being a modern method of investigation is its ability to track down corruption. As evidently established from participant 5's account; "This procedure has been very effective in tracking down PSC and corrupt public servants. Through this means, other nominees, cronies, and proxies of the corrupt public servant are often identified, and their involvement in PSC revealed". Lending support to this stance, Participants account of their experiences with the forensic accounting in the investigation of public sector corruption in Nigeria. What the forensic does is to track down the corrupt practices through the identification, for example, the email (Participant 2). Participant 9 was even more emphatic on this when he submits:

As a forensic accountant going deeper and to see how the processing of accounting systems have been abused. Thus, going beyond the normal accounting processes. Example, ghost workers' issues of the federal government of Nigeria which were discovered in thousands using the forensic accounting techniques. Specifically, the role of forensic accountant involves reviewing complex accounting systems and following assets concealed to [to] trace every kobo to determine where and how it was concealed (Participant 9).

#### **4.1.3 Aspects of Forensic Accounting Investigation Have Been in Existence**

Forensic accounting investigation technique is often being described as an improvement to the traditional accounting and auditing to accommodate new challenges. Building on the accounting practices and principles in existence to meet up with a globalized and digital world makes it an appropriate technique for the investigation of public sector corruption. This is the view expressed by a segment of the participants interviewed. Forensic accounting has been in practice for a long time. There has been the use of pitch tree software technique. Also, there is the use of other forensic accounting tools (Participant 8). The existing traditional accounting and auditing practices are part of forensic accounting, but they insufficient for modern times financial investigation.

#### **4.1.4 Alternative Requirement**

Our participants have identified the ineffectiveness of the criminal investigation system on the one hand and the need for a modern financial investigation of the other as necessitating the role of a forensic accounting investigation. Forensic accounting plays a vital role in corruption because is the alternative required to the ineffective criminal investigation and the traditional accounting and auditing investigation practices. Participant 7 is very much particular on this issue when he observed:

.....we go through the techniques of criminal investigation rather than going through the financial crime investigation to the extent that after some few years we started to get to understand why those public sectors are not successful (Participant 7).

Similarly, on the need for more stringent financial investigation method, Participant 7 further commented:

So, there is no way you can successfully investigate any case of public sector corruption without at least a financial analyst if not a financial....., because that is one of the factors we realized is missing in our investigation that led us to be losing most of our cases in the early days (Participant7).

## 4.2 Theme Two: Court suitability

One of the definitions of forensic accounting sees forensic accounting as accounting applications for court purposes (Albrecht, Holland, Dolan, & Tzafrir, 2015; Albrecht, Albrecht, Albrecht, & Zimbelman, 2012; Singleton & Singleton, 2010) by combining the two words. Public sector corruption investigations ultimately with court proceedings whereby the corrupt public servants are tried and prosecuted by the law. Hence, forensic accounting has been described by our participants as an investigation suitable for court purposes. It produces evidence that not only for the offence committed but meeting up with court purpose.

Similarly, all forms of evidence required to support a corruption case can be retrieved while using forensic accounting technique. It is, therefore, such a problem-solving approach to the financial investigation as viewed by the study's participants. Figure 4.3 visualizes the second theme on the efficacy of forensic accounting investigation technique on public sector corruption. The theme leveled as court suitability, which comprises three sub-themes of purposeful evidence, problem-solving and evidence retrieval all generated from the participants' accounts of their experiences and understanding with the phenomenon (King & Horrocks, 2010).

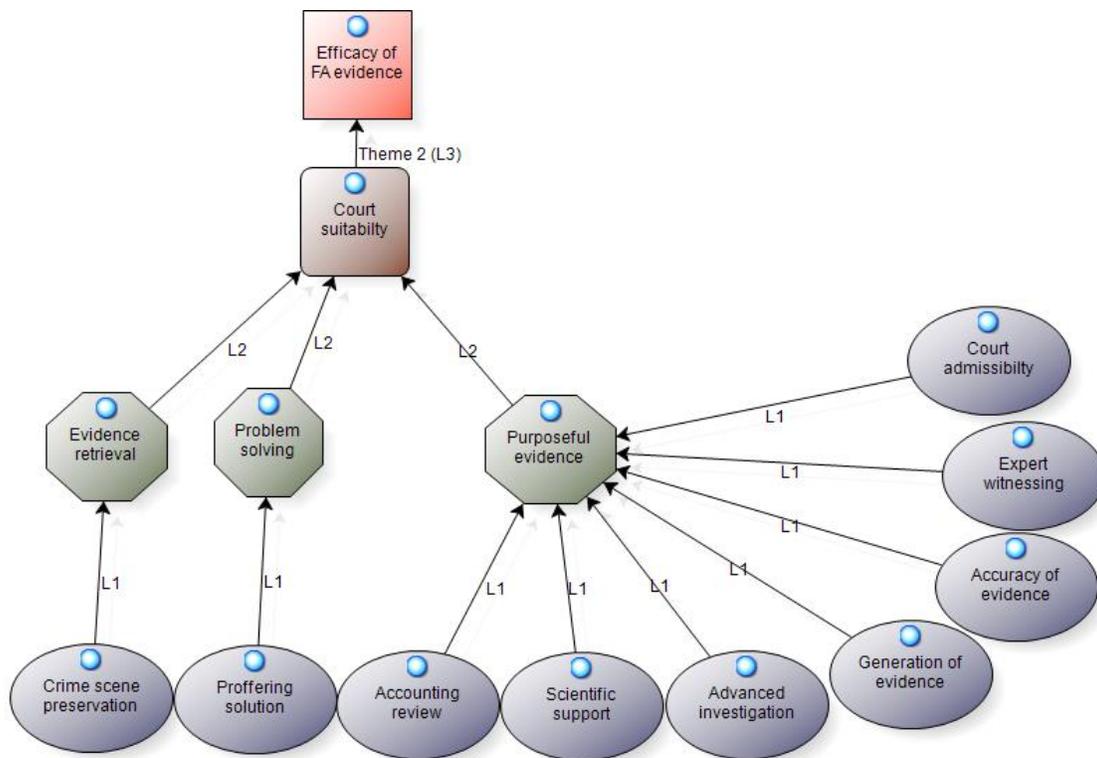


Figure 3. Theme Two: Court Suitability

### 4.2.1 Purposeful Evidence

Emerging from seven level one codes, the study's participants have identified the role of forensic accounting investigation as producing purposeful evidence that is suitable for court. Albrecht et al. (2012), have identified four types of evidence to be generated by forensic accounting investigation. Physical evidence, testimonial evidence, documentary

evidence and personal observation are required as evidence for court purposes (Albrecht et al., 2012). As can be visualized from figure 4.3, the participants have identified seven ways in which evidence generated from forensic accounting can be purposeful and then subsequently become suitable in the court of law. Accounting review as visualized in figure 4.3 is an umbrella term that comprises of proxies such as forensic accounting analysis, forensic analysis, reviewing complex accounting system, asset tracking and financial analysis of documents, all leading to the generation of purposeful evidence suitable for court. Most of the Participants are very much emphatic on this role of a forensic accounting investigation. Below are few of the interview excerpts of the participants' view on accounting review as giving impetus to purposive evidence.

Forensic accounting in the fight against corruption in EFCC is the central key figure because the analysis we made is that in every case you go through the financial statement. You've to analyze the statement; you have to review the structure and sometimes some of the expenditures (Participant7).

As a forensic accountant going deeper and to see how the processing of accounting systems have been abused. Thus, going beyond the standard accounting processes. Example, ghost workers issues of the federal government of Nigeria which were discovered in thousands using the forensic accounting techniques (Participant 9).

Specifically, the role of a forensic accountant involves reviewing complex accounting systems and to follow assets concealed, to trace every kobo to determine where and how it was concealed (Participant 9).

.....and you have to involve forensic to trace the source of this money and where this money is going. They are very vital; it is because the money comes from an account and it is distributed to various accounts. Now a forensic analyst can tell us sometime when the documents are forged we use them they analyze the document (Participant 14).

..... however, for the complex investigation involving money laundry and the manipulation of accounting statements among others usually, ah we bring in the forensic accounting team. So, to be able to get the best we only get them involved in special cases especially like the payroll fraud cases and the other complex financial involving or as I mentioned earlier (Participant 15).

So, they come in and trying to make sense of highly complex financial information because you know, imagine you are investigating a corporation like the NNPC, a monthly account statement of NNPC alone you know, will be quite complicated for anybody to analyze within a short period (Participant 15).

Similarly, scientific support, advanced investigation, and generation of evidence are other aspects of the role of forensic accounting investigation identified by the participants under the sub-theme of purposive evidence which subsequently lead us to the theme of court suitability. Forensic accounting investigation provides scientific support for the evidence being often generated through an advanced investigation. Our participants never have minced words in recognizing the role of forensic accounting in generating evidence through advanced investigation and provides scientific support in prosecuting the corrupt public officers in the court of law. According to Participant 12; "The forensic accounting

techniques for investigating public sector corruption in Nigeria by EFCC is based on the advance investigation.”

Participants 4,8,17 and 20 are even more categorical in their account of how forensic accounting investigation provide scientific support for the evidence generated through advanced investigation.

The forensic investigation provides scientific support regarding the evidence to be obtained, for example, procurement evidence. Forensic generates evidence physically as well as electronic evidence. The forensic provides evidence using scientific method coming up to corroborate with the evidence of the case (Participant 4).

Forensic accounting is very vital, very key when it comes to the evidence in courts. It, therefore, serves as an expert witness and gives evidence in courts based on facts scientifically not on the assumption. To ensure justice is being done, forensic accounting explains the means and how the fraud has been committed. It explains in a diagrammatical, concise and straightforward manner to the judge (Participant 8).

So, when they bring the suspect, every suspect here, the fingerprint of such a person will be taken, and it will be kept. We have a database where those, the name of every suspect that their fingerprint has been taken are being stored. EFCC has such records in our database. Where the fingerprint, detail of every suspect are stored, that is a fingerprint section (Participant 17).

You know the question I talked about, who is, actually did this. It is the application of scientific knowledge into ascertaining who did this, when was it done, where and all those stories. So, forensic has taken the investigation to another level (Participant 20).

Other aspects of purposeful evidence indicated by the participants are the accuracy of evidence, expert witnesses, and court admissibility. Forensic accounting investigation produces evidence that is not just accurate but very admissible in the court of law and during the court procedure forensic accountants serve as expert witnesses. The evidence is the foundation of a sound arbitration and litigation (Dong, 2011). Through the accuracy of the evidence being generated by the forensic accounting investigation, public sector corrupt officers usually are brought to justice.

Forensic accounting, therefore, recognizes the application of special financial procedures as well as investigative mentality to issues unresolved in the context of the rule of evidence (Italia, 2012). According to Participant 12, Although Forensic accounting techniques in the investigation are new in trend in Nigeria, it has in away impacted positively in the prosecution of cases investigated by EFCC. This position is made more succinct by Participant 1 account on the efficacy of forensic evidence in the investigation of public sector corruption in Nigeria. Thus, he eloquently submits with emphasis on the capitalized words:

YEAH, it is quite straightforward based on EXISTING EVIDENCE accurately produced for the case at hand. It has been very wonderful and forensic evidence are hardly rejected at the court. The rate of their admissibility in court is very, very high (Participant 1).

This view expressed by Participant 1 is also evident in the views expressed by other participants such as Participants 2 and 8. They, therefore, perceive the role of forensic accounting investigation as in their respective submissions as follows:

The forensic is very key because it produces evidence that is superb and accurate. It brings the technology aspect into the investigation (Participant 2).

Forensic accounting is very vital, very key when it comes to the evidence in courts. It, therefore, serves as an expert witness and gives evidence in courts based on facts scientifically not on the assumption. To ensure justice is being done, forensic accounting explains the means and how the fraud has been committed. It explains in a diagrammatical, concise and straightforward manner to the judge (Participant 8).

Meanwhile, Participant 15 who is an expert in digital forensic has described the role of forensic accounting investigation to encompass the investigation processes and the prosecution procedure as well as what occurs in between them. Thus, further corroborating the positions held by Participants 8 and 1.

The forensic support the work of the investigator and so also the prosecution. So we provide all of the needed support as I said earlier, we are, there is hardly any case of corruption that does not involve the use of digital media. People use their phone, you can get useful evidence from the phone, from the computer you can get useful evidence, you know. So, we help in the extraction and the analysis of this type of evidence. Afterward, you know also, we go to court as an expert witness to tell the court whatever role we play in the course of the investigation (Participant 15).

Based on the various interviews conducted with the investigations experts from the Nigerian anti-corruption agencies and literature examined, forensic accounting investigation produces purposive evidence suitable for court.

#### **4.2.2 Problem-Solving**

Forensic accounting investigation has described by a section of the participants as unique evidence producing investigation which proffers solution to problems being encountered in court. Often, corruption cases are turned down in court due to perhaps lack of admissible evidence, insufficient evidence or even absence of any evidence to indicate the culpability of the corrupt officer (Adegbe & Fakile, 2012; Hendi, 2013). However, with forensic accounting investigation corruption cases well determined and evidenced appropriately generated (Dong, 2011; Enofe, Okpako, & Atube, 2013; Italia, 2012). Even though, the literature has not been explicitly indicated problem-solving in the range of services rendered by forensic accounting investigations amount to proffering solutions.

The increasingly litigious world of today in all aspects of our lives (Bressler, 2012; Italia, 2012) requires the need for an investigation that produces evidence not just to be presented in the court but to meet up the criteria for court suitability. To this end, therefore, our participants have identified forensic accounting in investigating corruption proffer solution to the litigation problem in administering evidence in the prosecution of corruption. In particular, Participants 8 and 12 are so particular on this issue and have shared their experiences on this aspect, thus:

Forensic accounting investigates to checkmate and proffers solution. The truth is that the society cannot be crime free. New ideas and innovation surface as fraud or corruption are occurring every day. Forensic accounting is therefore very

relevant to the investigation of corruption particularly in this modern era (Participant 8).

The forensic analysis and prosecution did by the section in the court simplify the whole prosecution process which resulted to conviction after a very short trial (Participant 12).

#### **4.2.3 Evidence Retrieval**

A major impediment to the successful prosecution of corruption case is missing evidence during court proceedings. A beauty of forensic accounting investigation is that it has the capacity for crime scene preservation and data recovery from devices. Forensic accounting and analysis can preserve the crime scenes and recover information from devices as evidence which can be tendered in court or to generate more robust evidence that suit the court presentation. Crime scene preservation ensures the collection, examination and transferring of well-preserved digital evidence in such a manner that safeguards the reliability and accuracy of such evidence (Bulbul, Yavuzcan, & Ozel, 2013). Ultimately, evidence generated through forensic accounting investigation is to be presented in court (Oyedukun, 2016) and this evidence has met up court's requirement for admissibility. Manifested in the views of our participants, crime scene preservation provides a means of evidence retrieval and ultimately court suitability.

..... but with the introduction of computer forensics and mobile phone forensic which is under the umbrella of digital forensics, even what the person has deleted, the text messages, even when the person has completely permanently deleted the information from the system, the software we have will help to recover them all. Even when the data or the information was hidden, it was a hidden data; it was encrypted you know, they used a certain password to encrypt it such that if, except you are given a key you cannot decrypt (Participant 17).

It also functions in the preservation of the crime scene through photography. Thus, the computer forensic is accompanying the investigation to the crime scene. Also, there is the training of the investigators on how to collect evidence and produce a report (Participant 4).

The forensic supports the work of the investigator and so also the prosecution. So we provide all of the needed support as I said earlier, we are, there is hardly any case of corruption that does not involve the use of digital media. People use their phone, you can get useful evidence from the phone, from the computer you can get useful evidence, you know. So, we help in the extraction and the analysis of this type of evidence. Afterward, you know also, we go to court as an expert witness to tell the court whatever role we play in the course of [during] the investigation (Participant 15).

Thus, the various accounts of the participants' point of view and a section of the literature are aligned with the idea crime scene preservation is a means of evidence retrieval in which the court finds suitable. Crime scene preservation involves both the physical scenes for the occurrences of the financial misconduct as well as the information recovered from digital devices.

## 5. CONCLUSION

Corruption has been very rampant within the Nigerian public sector service. The continued efforts of the government and on the other hand, the international pressure saw the emergence of the two anti-corruption bodies. With the establishment of the anti-corruption, there is persistence and increasing of corruption in the country. Part of the reasons for this is attributed to the ineffective investigation method and failure in securing cases against corrupt public servants at the court of law.

The advent of forensic accounting mainly, within the anti-corruption bodies in Nigeria is expected to be a positive development. From the interviews conducted with experts from these anti-corruption bodies who are highly experienced in the investigation of corruption and other financial crimes, two themes have emerged. The finding has indicated that forensic accounting investigation technique is the appropriate technique as per as public sector corruption investigation is concerned. Further to this, the study establishes the second finding, which is court suitability of the forensic accounting investigation techniques. These findings have collectively opened a new frontier in addressing the incessant public sector corruption in Nigeria. The technique is to be adequately improved through the acquisition of modern and relevant equipment and capacity building of the personnel involved

However, the major limitation to this study is the scope within which it is set. It is therefore set up within the context of the Nigerian anti-corruption bodies and hence, may not be further generalized. Although the literature has offered a supportive stance on the views expressed by our participants, the complexity and peculiarity of the Nigerian situation can equally limit the study's broader application.

Furthermore, the sensitive and multifaceted nature of the phenomenon (corruption) under study is another factor that can limit the generalization of the study. Lastly, the methodology adopted is qualitative research based on interview method purposefully conducted with experts from the anti-corruption bodies. Other stakeholders in the Nigerian societies such as professional forensic accountants in practices, lawyer(attorneys) and judges, academics and the media are equally important. It is therefore suggested the future research to improve the scope of this study through cross-country studies and by including all the relevant stakeholders.

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