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# Forensic Accounting Skills and Fraud Detection at Local Government Level in Yobe State

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## **Abstract**

The study investigates effect of forensic accounting skills on fraud detection in all the local government of Yobe State through a survey research design. All seventeen local governments in Yobe State form the population of the study, from which fifteen local governments were randomly selected for sampling. The primary and secondary sources of data collection was used, and the data was analyzed through the use of Analysis of Variance (ANOVA) technique. It was found that, forensic accounting skills do not affect fraud detection significantly at the local government level in Yobe State. Consequently, the study recommends that local governments in Yobe State consider alternative methods for fraud detection, as the presence of forensic accounting skills alone has not proven effective. Additionally, further research is suggested to address the insignificant results observed. Future researchers are encouraged to conduct supplementary analyses, such as "fishing for significance," to potentially uncover more significant findings and enhance the understanding of fraud detection efficacy.

**Keywords:** forensic accounting, fraud detection, financial statement falsification, crime.

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## **1. Introduction**

Forensic accounting skill is increasingly becoming essential for fraud detection in all the organization both public and private sector. Forensic accounting is a wide field that participates in activities of accounting, auditing, investigation, law, psychology and other skills (Hegazy, Sangster & Kotb, 2017). The specialized area of accounting such as forensic accounting with such a specialized area of accounting that required forensic accountants to possess certain trait, core and enhanced skills. Forensic accountants are required to possess a range of competencies, including advanced analytical skills, proficient communication abilities, technological expertise, and a comprehensive understanding of accounting principles and business practices. Additionally, they must have a thorough knowledge of legal frameworks and human behavior. (Alaoubi & Almomani, 2021). Forensic accountants employ auditing and accounting standards and procedures, evidence collection and investigative techniques, litigation processes and procedures throughout the professional activities. (Kumshe,Umar & Imam, 2018; Alshurafat, Beattie, Jones, G& Sands, 2020). Hence, forensic accountants are encouraged to go beyond financial data to detect issues that others might overlook.

Nowadays, fraud almost occurred on daily basis. Fraud is defined as the act made intentionally or omission designed to betray others, leading to a financial loss of the victim and/or an undue advantage for the perpetrator. (Association of Certified Fraud Examiners, 2019). Examples of fraud include a wrong statement, bribery, and claims, embezzlement, conflicts of interest, progress payment fraud, phantom contracting, collusive bidding, over- or



under-invoicing, extortion, nepotism and favoritism, revenue reduction due to tax or duty evasion, biased recruitment practices, and various forms of computer fraud. The frequent rise in corporate fraud globally reported a lot of scandals in financial reporting and bankruptcies in some companies like the case of ENRON, KMAR, HIH insurance (Australia) and Maxwell, SUNBEAM, WORLDCOM among others. The major contributors that slow down the public and private sectors in Nigeria is fraud, such companies like Cadbury Nigeria plc, oceanic bank plc and Afribank are been found involved in frauds. In Nigerian public sector, scandals that happened in the year 2022 on financial activities is the one that occurred in the office of Accountant –General in May, EFCC arrested Ahmed Idris over an alleged ₦80 billion fraud, two days after his arrest and indefinite suspended “without pay” by a former Minister of Finance, Budget and National Planning, Zainab Ahmed (Edeh, 2022). Moreover, financial scandals that happened in year 2023 in Yobe State Local Government is the five (5) years imprisonment of Auditor - General for Local Government Idris Yahaya for misappropriation of ₦19.9 million. Maiduguri Economic and Financial Crimes Commission Zonal Command preferred against him (Awosoji, 2023). Individuals perpetrate fraud corrupt practices based on the position they hold in their office in Nigeria (Isa & Kurfi, 2020). Forensic accounting has more advanced roles in fraud detection, prevention, and management (Mainom & Oyedokun, 2019). As a result, there is a widespread expectation on the forensic accounting which play a crucial role in fraud detection and prevention across various sectors of the Nigerian economy.

Fraud detection is to uncover the existence of something abnormal as well as something not in conformity with process flow (Ojo-Agbodu, Abiola, & Ndubusi, 2022). Therefore, detection fraud has been said to be part of an entity’s overall anti-fraud strategy. Organizations benefit from employing professional accountants with specialized forensic skills to prevent and detect fraud at every stage of the working environment, irrespective of the organizational structure (Claire & Jude 2016). Hence, a forensic accountant must be very verse and skillful in playing his roles as litigation supporter, investigator and dispute resolute.

Scholars, authors and researchers have conducted research on forensic and fraud detection in Nigeia such as Lawal, Yinusa, Lawal, Oyetunji & Adekoya (2020); Obiora & Asah (2022); Okoye & Ndah (2019); Ogundana Okere, Ogunleye & Oladapo (2018); Dauda, Ombugadu & Aku (2016); Igweonyia (2016); Okafor & Agbiogwu (2016). Few studies examined on the forensic accounting skills and fraud detection for instance Ismaila, Bankole, Igbekoyi (2023) found that skills in forensic accounting assist immensely in playing a tremendous role in detecting fraud. To the researcher’s knowledge, no similar study on forensic accounting skills and fraud detection at Local Government Level in Yobe State.

## **2. Literature Review**

### **2.1 Concept of Forensic Accountant skill**

Various scholars documented essential skills required by forensic accountant for fraud detection.

Claire & Jude (2016) viewed forensic accountant being a professional is someone who is good to detect of fraud, more specifically in providing documentary evidence needed for a successful criminal prosecution. Additionally, a forensic accountant should be adept at navigating challenging regulatory and litigation environments. They are expected to work with a high degree of accuracy and be capable of reconstructing destroyed, missing, or misleading accounting records.

Soleimany Amiri & Babaei (2020) considered that forensic accounting needs to have a specialized expertise in seven areas, one of which is Forensic computer analysis. Other one includes bankruptcy insolvency and restructuring, financial statement falsification, and economic damages estimates. Othman, Aris, Mardziyah, Zainan, & Amin (2015) assessed that any professional accountant who trained himself with good communication skills, criminology,



information technology, investigation, and law, is exceptionally suited very well in undertaken fraud and the related fraud projects. Tahir, Mohamed & Harun (2017) documented that, it is must for the Professional accountants to have a required International Education Standard No. 3, such as technological and functional skills, a very good interpersonal communication skills, intellectual capabilities, and strong business management skills. According to Okoye & Jonathan (2019) Essential qualities of a proficient forensic accountant include the critical thinking, deductive analysis, investigative flexibility, specialized legal knowledge, composure, and effective communication skills. According to Domino (2017), forensic accounting involves applying investigative mindset and financial intelligent to unresolved outstanding within the framework of evidentiary rules. Additionally, a forensic specialist must possess quality, integrity, objectivity, and abilities to solve problems, alongside a good oral and written skills in communication. Equally, Bilbeisi & Brown (2015) noted that a forensic accountant is always needs to be technically skills that is obligatory in examining cash flows statements across a variety of mediums to help him in obtaining evidence and creating a good financial profile. In the realm of fraud detection, a forensic accountant must possess a range of critical skills developed through extensive experience in the field of auditing, internal controls, tax management, and accounting at large. Essential competencies include strong analytical abilities, creativity, and innovative problem-solving skills, complemented by effective interpersonal and communication skills. Additionally, proficiency in both written and verbal communication, along with a solid understanding of legislation and rules of evidence, is crucial for successful interrogation and the overall forensic investigation process.

## **2.2 Empirical Review**

Some of studies are examined the forensic accounting and fraud detection.

Ismaila, Bankole, Igbekoyi (2023) studied which effect of forensic accounting on fraud detection. The study adopted survey research design. 100 accountants were considered as studied population in Ekiti State. The questionnaire used was the structured question as method of data collection. The analysis was done through the statistics descriptive and ordinary least square regression analyses. The results reveals that a significant positive relationship with fraud surveillance in financial accounting and forensic audit investigation and detective skill. A review in computer assisted technique and document review show insignificant positive relationships. It was also states that the forensic accounting variables play a tremendous role in fraud detection.

Obiora & Asah (2022) examined the effect of forensic assurance services on fraud detection and prevention in manufacturing firms in Nigeria. Data was collected through a design survey approach with the aid of administering questionnaire. It was reveals that, fraud detection, prevention, and forensic assurance services at 1% significant level have a positive and significant relationship.

Owolabi & Ogunsola (2021) studied forensic auditing helps in detection and prevention of fraud in Nigerian deposit money banks using Ibadan metropolis branches. Purposive sampling techniques was used and 120 total respondents were selected from six banks. The survey method was used for data collection, which was conducted via a structured questionnaire. Analytical methods employed included Analysis of Variance (ANOVA), regression analysis, and Pearson correlation coefficients. The findings indicated that skills forensic accounting, legal background, knowledge of procedures, and expertise in forensic accounting significantly contribute to fraud prevention, with these factors demonstrating statistical significance in the analysis.

Lawal, Yinusa, Lawal, Oyetunji & Adekoya (2020) studied effect of forensic accounting on fraud detection in the manufacturing industry, Nigeria. A survey design was selected, using primary data, population included all PZ Nigeria Limited employees, focusing specifically in the department of accounting. Regression analysis was employed to explore the dependent and



independent variables relationship. The findings reveal an effect of forensic accounting on fraud detection is significantly highlighting its crucial role in identifying and addressing fraudulent activities.

Alhassan (2020) conducted a study to evaluate the relationship between forensic accounting and fraud detection and prevention within the Nigerian public sector. Research utilized a survey design with 50 respondents as sample size, including auditors and accountants from ten ministries in the Federal Capital Territory, Abuja, Nigeria. Hypotheses were tested at a 5% significance level using ANOVA. It was concluding that forensic accounting is very effective in detecting fraud within the public sector in Nigeria and demonstrated a significant correlation between forensic accounting and litigation support services in Nigeria. Furthermore, the study found that forensic accounting is also effective in fraud prevention. The results highlight the importance of accountability, fairness, and objectivity as critical ethical obligations in combating fraud practices in Nigeria.

Okoye and Ndah (2019) investigated the association between forensic accounting and fraud prevention, focusing specifically on manufacturing companies operating in Nigeria. The study employed a research survey design, utilizing questionnaires for data collection, which were analyzed with the use of model a regression. The findings indicated that, the implementation of forensic accounting practices significantly contributes to fraud prevention within manufacturing organizations in Nigeria.

Okoye (2019) this study examines the influence an expert witness testimony on prevention and detection of fraud within the operated deposit money banks in Nigeria. A survey research design was employed to collect data, utilizing structured questionnaires and personal interviews. It was found that a relationship between an expert witness testimony and both fraud detection and prevention is statistically significant.

Ogundana Okere, Ogunleye & Oladapo (2018) studied an investigation on the role of forensic accountants in detecting and preventing fraud within Nigeria's banking sector. Primary sources were used as means for collecting data, 100 questionnaires were distributed evenly across four selected banks (25 questionnaires per bank). Data was analysis through simple regression, one-way ANOVA and T-test. Analysis of Variance (ANOVA) served as the primary statistical tool for testing hypothesis. The impact of forensic accounting on fraud detection is positive, indicating its effectiveness in enhancing fraud prevention efforts within the sector as finding of the results.

Dauda, Ombugadu & Aku (2016) an investigation was carried out on forensic billing techniques and fraud detection and prevention in the public sector, Nasarawa State. Survey research design was used to select a sample size of 93 respondents out of 123 population of professional accountants. Data used was collected through questionnaires and analyzed using chi-square tests and descriptive statistics. The impact on forensic accounting methods in both detection and prevention of fraud in the public sector in Nasarawa State is highly significant in Nigeria.

Igweonyia (2016) examined forensic accounting and fraudulent practices in Enugu State, Nigeria. The study employed a research survey design, targeting a population of 36 respondents selected from the departments, including chief accountants and internal auditors across twelve departments. Data were collected through questionnaires, observations, and personal interviews, utilizing both primary and secondary sources. Descriptive statistics and the chi-square method were used to analyze the obtained data from the questionnaires. The study found that forensic book keeping is significantly reduces the incidence of fraudulent practices in the public sector.

Okafor and Agbiogwu (2016) investigated the impact of forensic accounting skills on fraud management in Nigerian banks. A non-probability sampling technique was employed to select five commercial banks as the study's population. The results indicate that possessing forensic



accounting skills significantly reduces the incidence of fraud within the banking sector. Additionally, the study highlights a notable distinction between services provided by forensic accountants and external auditors, with the presence of forensic accountants in banking sector is contributing immensely to a reduction in fraud cases.

Based on the preceding discussion, it can be inferred that there is a limited body in research addressing the forensic accounting skills relationship with fraud detection in both corporate entities and public institutions. Moreover, best on the researchers' knowledge, no studies have specifically investigated this relationship at the Local Government level in Yobe State. This presents a notable research gap that this study aims to address.

## **2.3 Theoretical Framework**

The study is anchored on white collar crime theory and Fraud Diamond theory

### **2.3.1 White Collar Crime Theory**

White collar crime theory is invented by Sutherland (1949). He conceptualized white-collar crime as offenses perpetrated by individuals of high decorum and social status within the context of their professional activities. His to establish a correlation objective between financial resources, social status, and the probability of incarceration for white-collar crimes, in contrast to more overt and conventional criminal activities. Although the proportion has increased somewhat in contemporary times, his findings remain relevant. According to Olajide (2014), one way in which crimes differ from one another is in the background and characteristics of the offenders. White-collar criminals, for instance, are often distinguished by their access to opportunities resulting from their socio-economic status. This theory is pertinent to the public sector, where employees and office holders, who are often in positions of power, may exploit their roles for personal financial gain. Consequently, due to the elevated status and sophistication of these offenders, there is need for more skilled and experienced examiners/investigators, like Professional Forensic Accountants, to effectively prevent and address such elevated instances of fraud.

### **2.3.2 The Fraud Diamond theory (FDT)**

The Theory of Fraud Diamond (FDT), was introduced in 2004 by Wolfe and Hermanson, extends the earlier Fraud Triangle model by incorporating the fourth dimension: capacity. The theory posits that while the elements of pressure, opportunity, and rationalization may contribute to the likelihood of fraud, they are insufficient on their own to cause fraudulent activity. Instead, the individual must possess the capacity to recognize and exploit the opportunity for fraud. According to Okoye, Maimako, Jugu, and Jat (2017), capacity refers to possession of specific traits, skills, and the ability to transform opportunities into actual fraud. It involves an understanding of internal control systems and their weaknesses that can be leveraged for fraudulent activities. Consequently, the presence of skilled, trained, and experienced professionals, such as forensic accountants, is crucial in mitigating the risk of fraud due to the sophisticated capabilities of those engaging in such activities.

## **3. Methodology**

This section explains methodology employed in the study. The section is on the research design, population, sample size, and sampling technique of the study. Data collection method and analysis of data technique to be used was also explained in this section.

A research survey design was employed; this is because of the fact that, survey research design gives first-hand information on the research topic. The entire local governments in Yobe state as at 2023 totaling seventeen local governments stands as the population of the study. The study selected fourteen local governments out of the seventeen local government in the state. They include Potiskum, Fika, Nangere, Fune, Damaturu, Gujba, Gulani, Geidam, Gashua, Nguru, Machina, Bursari, Jakosko and Yusufari. Both sources of data were used. The



instrument of data collection utilized on primary source is questionnaire of which sixty (60) copies of questionnaire were distributed to targeted respondents (internal auditors, cashiers, treasurers and budget officers). Questionnaire is divided into two sections: Section A gathers the respondents' biodata, while Section B addresses the study's objectives. The questionnaire comprises a total of 15 questions: 3 questions are designed to collect biodata, and 12 questions pertain to the study's objectives. Rating of Likert-scale system is employed, ranging from "Strongly Agree" (5 points) to "Strongly Disagree" (1 point). The format allows for the assignment of numerical values to responses, facilitating straightforward quantitative analysis. Instrument validation was conducted on all the items within each instrument to align with study's objectives. To assess the validity of the instrument, the two sets of data were used to compute the Content Validity Index (CVI). Validity was evaluated by having three experts review the relevance of each item relative to the study's objectives. The items were rated on the scales "very relevant" (4), "quite relevant" (3), "somewhat relevant" (2), and "not relevant" (1). The formula was used to CVI:

$$CVI = \frac{\text{Number of items rated 3 or 4 by all judges}}{\text{Total number of items in the questionnaire}}$$

This was expressed as  $\frac{n}{N}$ , where  $n$  represents the number of items rated 3 or 4 by all judges, and  $N$  is the items total number. CVI of each tool was found to be greater than 0.6, indicating that the instrument was deemed valid.

The reliability of the instruments was assessed to ensure that respondents' answers were consistent with the expected responses. This evaluation aimed in determine the stability and consistency of an instrument in measuring the constructs of interest over time or across different respondents. Cronbach's Alpha was adopted, and was used in determine the reliability of constructed measures, which has a value of 0.799 obtained as presented in the section four of this study. The secondary data were obtained through text books, journals, newspapers among others the analytical tool employed for testing of the hypotheses is the analysis of variance (ANOVA).

#### 4. Results and Discussions

This section provides an analysis of collected data, including hypothesis testing and a discussion of issues in relation to previous literature. The analysis is based on data gathered from the administered questionnaires. A total of sixty (60) questionnaires was administered, fifty-three (53) questionnaires were duly completed and returned. That is about eighty-eight percent (88%) return rate. It is upon these 53 validly returned questionnaires that the analysis and inferences were made

The study starts with the reliability test using Cronbach's Alpha. Cronbach's Alpha test of 79.9% was obtained (this exceeds standard of 0.70) shows a satisfactory result

Cronbach's Alpha	No of Items
.799	15

Source: Researchers' Computation

The data collected from the returned questionnaires was meticulously analyzed, with the use Analysis of Variance (ANOVA) to test the null hypotheses formulated in Section One.

ANOVA					
	Sum of Squares	Df	Mean Square	F	Sig.
<b>Between Groups</b>	.144	2	.144	.522	.483
<b>Within Groups</b>	3.589	50	.276		
<b>Total</b>	3.733	52			

Source: SPSS Output (2023)

The above table shows that, the F-statistic was calculated to be 0.522, which is less than the



critical value of 3.49 at a p-value of 0.05. This resulted in an insignificant value of 0.483. The insignificant p-value suggests that local governments in Yobe State may be perceived as lacking foresight regarding the utilizing forensic accounting skills for fraud detection. This is attributed to the fact that local governments have not been incorporating forensic accounting principles into their fraud detection practices. They operate under the assumption that all systems are functioning effectively, thereby neglecting the potential adverse consequences of their inaction. As a result, they may be inadvertently exposing themselves to significant risks. The study failed to reject the null hypothesis. Therefore, the possession of forensic accountant's skills does not have significant effect on fraud detection at the local government level in Yobe State.

## **5. Conclusion and Recommendations**

This study investigates impact of forensic accounting skills on fraud detection at the local government level in Yobe State. The results indicate that the possession of forensic accounting skills does not significantly affect detection fraud in this context. Consequently, the study concludes that forensic accounting skills have no substantial impact on fraud detection at the local government level in Yobe State. It is recommended that the Yobe State local governments explore alternative fraud detection methods beyond forensic accounting, given the observed lack of significant effect. Additionally, further research may be necessary to address the insignificant results, and future studies should consider conducting additional analyses, such as "fishing for significance," to potentially uncover significant findings and enhance the understanding of fraud detection effectiveness.

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