

Research Article

Forensic Accounting and Financial Fraud Detection through Interview Process in Selected Federal Ministries in Enugu State

Prof. Emma I. Okoye¹, Sugun Idowu Adeniyi² and Udegbumam, Emmanuel Obidi

^{1,2}Department of Accountancy, Nnamdi Azikiwe University, Awka.

³Department of Technology and Vocational Education, Nnamdi Azikiwe University, Awka, Nigeria

Corresponding Author Email: uemmanuelobidi@yahoo.com

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Abstract: The study aimed at forensic accounting and financial fraud detection through interview process in selected federal ministries in Enugu State. The main objective of the study is to ascertain forensic accounting and financial fraud detection through interview process in some selected federal ministries. Two research questions and two hypotheses were formulated in line with the objectives of the study. A descriptive survey design was adopted for this study. The population comprised of 3015 account staff in 5 federal ministries in Enugu State of Nigeria. The outcomes of the result analysis showed that communication and analytical skills were used by forensic accountant financial fraud detection through interview process in selected federal ministries. It was concluded that the practice of forensic accounting was related to different skills that enable them in detecting financial fraud. However, it was recommended among others, that forensic accountant should have the ability to run investigation to enable them facilitate and figure out the facts and responsibilities of financial fraud detection.

Keywords: Forensic Accounting, Financial Fraud Detection, Interviewing Process, Federal Ministries.

Introduction

The absence of truthfulness, fairness, justice, equity and honesty in the business world has resulted to fraud and embezzlement which has brought about the subject of Forensic Accounting. Forensic accounting is defined as the application of financial accounting and investigative skills to a standard acceptable by the courts to address issues in disputes in the context of civil and criminal litigation (Manning, 2010). The skills required of practicing forensic accounting to influence positively is high and crucial. This branch of accounting is not only concerned with practicing the accounting jobs, but also to use the accumulative experiences and skills to test matters related to law in civil, criminal and jurisprudence. Accordingly, “the charisma of forensic accountant is different in all considerations and to make it helpful it was taught as a separate branch of accounting” (as cited in Hamdan, 2018, p. 2).

Forensic accounting depends on different pillars. These pillars include the character of accountant, experience and tools required, and the knowledge of law. The character of accountant, is concerned the experience of the accountant, independency, creativity, and investigation capabilities. Hopwood 2008 reported, “that forensic accounting requires investigative and analytical skills” (as cited in Hamdan, 2018, p. 4). On the other hand, Rasmussen and Leauance in 2007 viewed, “investigative accounting as alternative idiom for

forensic accounting” (as cited in Okwoli, 2014, p. 499). The analytical skills required, as the forensic accountant need to go through financial reports and other accounting documents. Moreover, forensic accountant needs to go through transactions and their validity. The accountant needs to search and analyze the origin of different numbers. In this regard, the forensic accountants need to have the basic accounting skills. These skills also included the professionalism of the language of business.

Level of education is one of the personal traits that determine the professionalism of forensic accountant. The performances of the forensic accountant depend on the level of educational experience gained. Undergraduate levels of accounting will not find high demand to practice the forensic accounting compared to undergraduate levels. Graduate education levels will have high demand compared to other levels (Eliezer and Emmanuel, 2015, p. 54). Moreover, Hamdan (2018) “noted that the level of education is not enough but the auditing experience is very important to integrate the educational experience” (p. 5). Therefore, the skills required of the practicing forensic accountants include communication and analytical skills.

Communication skills refer to the exchange of thoughts and ideas with the intention of conveying information (Tarpinian, 2014). Communication can either be vocalization or by gesticulation. The purpose of communication is to convey one’s beliefs, ideas, thoughts, or needs with clarity so as to reach a consensus or a mutually acceptable solution. Communication skill is designed to express oneself with complete justification of thought either through nonverbal or verbal mode of communication. Nonverbal communication in particularly writing skill is considered skills to be owned by the forensic accountant. In such business, writing is the final tool used to communicate the court and report different cases in law branches. Professional writing skills facilitate proper connections with different parties in concern (Crumbley, Smith and Apostolou, 2007). Examples of nonverbal skills include breaking eye contact, writing speech, full body motions, crossing the arms and/or legs, change in the use of illustrators, reaction to evidence, refusal to implicate others and feigned unconcern, and among others.

Buckhoff and Hansen (2012) noted, “The nonverbal skills include the eyes and all other body language, account for about 40% of the communication taking place between the interviewer and the subject” (p. 7). In the same field, the verbal communication skills are also very important in executing the forensic accounting. One researcher stated that, “verbal communication skills help the forensic accountant to meet and communicate companies’ staff involved in fraud”, (as cited in Ola, 2018, p. 5). Examples of verbal skills involved changes in speech patterns, selective memory, oaths taking, refusal to implicate others, feigned unconcern, and among others. More so, a researcher further explained that, “the forensic accountant may call for witnesses in cases that its success will depend on ones’ capabilities in verbal communication” (Hamdan, 2018, p.4).

Many other skills required by forensic accountant whiling executing their work involve the analytical skills (Crumbley, Smith and Apostolou, 2007). The analytical skills of forensic accountant are very important to execute the required analysis and to reserve the secrecy of collected evidences. One researcher stated that, “this skill should be accompanies with computer skills as a tool to use the analytical skills” (Smith, 2005, p. 122).

Consequently, the forensic accountant should have deep and good investigation skills to be able to build skepticism and collect the required evidence to assure or cancel. These skills cannot be built unless the accountant gained a good background in law (as cited in Florida

Atlantic University, 2008, p. 18). Such experience will facilitate the forensic account to diagnose any violations in formal funded programmes (Crumbley, Smith and Apostolou, 2007).

Statement of the Problem

Fraud and Fraudulent cases in Nigeria increased the demand for forensic accounting. Fraud included wide varies of practices out of law to possess or change the existed financial conditions for the benefit of third party (Ojaide, 2010). The accounting skills used by forgers to hold fraud are very high to be discovered. Also, the forger used to hide to change original figures to accomplish new state meets his needs.

This leads to a situation that requires from forensic accountant to have high skills. Okoye and Alamobi (2009), “explained the high degree of professionalism required to execute forensic accounting” (p. 43). Thus, deeper investigation required to reach the facts. Discovering fraud requires the deal with smart forgers to find the evidences needed to approve the fraud cases. High forensic accounting skills will make it possible to discover most of the fraud cases. Okoye and Alamobi, reported further, “that any high expert accountant can be a forensic accountant” (p. 44). Still this is not a role unless the professional accountant has all the required skills to execute and manage all processes to discover fraud.

Consequently, in the view of the above empirical findings there is an established gap owing to the divergent views of the various authors which could result from different measurement of variables, period of study, control variables used or not used and the number therefore, methodology, data type and statistical tools used. This study sought to bridge the gap by investigating the forensic accounting and financial fraud detection through interview process in selected federal ministries in Enugu State which have not been tested extensively by others researchers work.

Objectives of the Study

The main objective of this study was to examine forensic accounting and financial fraud detection through interview process in selected federal ministries in Enugu State. The specific objectives of this study are:

- 1) Communication skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State.
- 2) Analytical skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State.

Research Questions

The following research questions were raised in order to achieve the objectives stated:

- 1) What are the communication skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State?
- 2) What are the analytical skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State?

Research Hypotheses

The following hypotheses stated below were formulated and tested for the study:

- 1) Ho: Forensic accountant communication skills have no significant effect for financial fraud detection through interview process in selected federal ministries in Enugu State.
- 2) Ho: Forensic accountant analytical skills have no significant effect for financial fraud detection through interview process in selected federal ministries in Enugu State.

Theoretical Framework

The theory that guides this work is the white-collar crime theory as discussed below:

White Collar Crime Theory

The theory of white-collar crime was as dated back to 1939. Sutherland 1949, (as cited in Adebisi and Gbegi, 2012, p. 73). Sutherland was the first to coin the term, and hypothesis white-collar criminals, attributed different characteristics and motives than typical street criminals. Sutherland originally presented his theory in an address to the American Sociological Society in attempt to study two field, crime and high society which had no previous empirical correlation. Adebisi and Gbegi defined crime committed by a person respectability and high social status in the course of his occupation (p. 68). Adebisi and Gbegi noted further that, "in time, less than two (2) percent of the persons committed to prison in a year belong to the upper class (p. 69). Adebisi and Gbegi goal was to prove a relation between money, social status, and likelihood of going to jail for a white-collar crime, compared to more visible, typical crimes, although, the percentage is a bit higher today.

Much of Sutherlands in 1949, "work was to separate and define the difference in blue collar street crimes, such as arson, burglary, theft, assault, rape and vandalism which are often blamed on psychological, associational and structural factors" (as cited in Adebisi and Gbegi, 2012, p.73). Instead, white-collar criminals are opportunists, who over time learn they can take advantage of their circumstances to accumulated financial gain. They are educated, intelligent, affluent, individuals who are qualified enough to get a job which allows them the unmonitored access to often large sum of money. But the Federal Bureau of Investigation (FBI) has adopted a narrow approach defining white-collar crime as those illegal acts which are characterized by deceit, concealment, or violation of trust and which are not dependent upon the application or threat of physical force or violence.

The blue collar crime will more often use physical force, whereas, in the corporate world, the identification of a victim is less obvious and the issuer of reporting is complicated by a culture of commercial confidentiality. Fredrichs in Adebisi and Gbegi (2012) stated that the only way one crime differs from another is in the backgrounds and characteristics of its perpetrators. Most, if not all white-collar offenders are distinguished by lives of privilege, much of it with origins in class inequality. It is estimated that a great deal of white-collar crimes is undetected or if detected, it is not reported. Because of the high status of the perpetrators of these crimes, a highly trained and experienced examiner or investigator like the Professional Forensic Accountant is needed to forestall the occurrence of such high profile fraud.

This study is anchored on while collar crime theory because it expound forensic accounting and financial fraud detection through interview process in selected federal ministries in Enugu State.

Conceptual Framework

Forensic Accounting

Forensic accounting is the specialty practice area of accountancy that describes engagements that result from actual or anticipated disputes or litigation (Oladipupo, 2005). Also, forensic accounting is simply the process of interpreting, summarizing and presenting complex financial issues clearly of law as an expert witness (Ola, 2018, 146).

Okoye and Gbegi (2013), described forensic accounting as assistance in disputes:

Which are likely to involve litigation, arbitration, expert determination, mediation or an enquiry by an appropriate regulatory authority, and investigation of suspected frauds, irregularity or impropriety which could potentially lead to civil, criminal or disciplinary proceedings; while focusing primarily on accounting issues (p. 6).

In the context of this study, forensic accounting is viewed as the area of accounting that described engagement that result from real or anticipated litigation. In holistic view, these engagements fall into one of the four categories, economic damages, fraud and other forms of economic crime, as the use of investigative techniques, integrated with accounting to develop information and opinion for evidence in court and for use by expert witness.

Forensic Accounting encompasses two areas

There are in two parts to include litigation support and investigation:

Litigation Support: Ola (2018), “noted litigation support as assistance of an accounting nature in a matter involving existing or pending litigation” (p. 147). It deals primarily with issues related to the quantification of economic damages. A typical litigation support assignment would be calculating the economic loss resulting from a breach of contract.

According to Scott and Crumble (2012), “litigation support involves the following:

- A. Assistance in obtaining documentation necessary to support or refute a claim.
- B. Review of the relevant documentation to form an initial assessment of the case and identify areas of loss.
- C. Assistance with examination for discovery including the formulation of questions to be asked regarding the financial evidence.
- D. Attendance at the examination for discovery to review the testimony, assist with understanding the financial issues and to formulate additional questions to be asked.
- E. Review of the opposing expert's damages report and reporting on both the strengths and weaknesses of the positions taken.
- F. Assistance with settlement discussions and negotiations.
- G. Attendance at trial to hear the testimony of the opposing expert and to provide assistance with cross-examination” (p.126).

Investigation

Investigation is the act of determining whether criminal matters such as employee theft, securities fraud (falsification of financial statements), identity theft or insurance fraud have occurred. Investigation is the skills in carrying out an inquiry conducted in such a manner that the outcome will have application to a court of law.

According to Scott and Crumble (2012), investigation involves the following:

- a) Review of the factual situation and provision of suggestions regarding possible courses of action.
- b) Assistance with the protection and recovery of assets.
- c) Co-ordination of other experts, including: Private investigators; Forensic document examiners; Consulting engineers.
- d) Assistance with the recovery of assets by way of civil action or criminal prosecution.

Forensic Accountants

Forensic accountants are one who must be acutely aware of the roles that evidence, experience, and the interviewer's demeanor play in the interview's outcome The forensic

accountant could be called the "Bloodhounds" of the accounting profession, the nose-to-the-ground financial investigator who sniffs out complex fraud plots and other fiscal Shenanigans that often go undetected by the other 'breads' within the accounting field (Voght in Aribaba, 2013). According to Adebisi & Matthew (2016), "a forensic accountant can be defined as someone who is applying financial skills and an investigative mentality to resolve issues, conducted with the context of the rules of evidence" (p.66). Forensic accountant knowledge encompasses financial expertise, knowledge of fraud and a strong knowledge and understanding of business reality and the working to the legal system (Thornhorr, 2009). Ola (2018) described a forensic accountant as someone who can look behind/beyond their face, not accepting the record at their face value, someone who has a suspicious mind that the document he or she is looking at may not be what they purport to be, or someone who has the expertise to go out and conduct every detailed interviews of individuals.

Okoye and Gbegi (2013) stated that, "Forensic accountants as one who encompass fraud examiners can perform as array of many functions that could range from fraud examination to dispute resolution" (p. 7). Forensic accountants may be involved in recovering proceeds of crime and in relation to confiscation proceedings concerning actual or assumed proceeds of crime or money laundering. Some forensic accountants are also Certified Fraud Examiners, Certified Public Accountants, Certified Anti Money Laundering Specialists, or Chartered Accountants. Forensic accountants utilize an understanding of business information and financial reporting systems, accounting and auditing standards and procedures, evidence gathering and investigative techniques, and litigation processes and procedures to perform their work.

Types of forensic accountants: The industries that occupy many of these professionals are government, public corporations, private organizations, management firms, accounting firms, software developers and law offices. Some of the types of careers that forensic accountants can obtain are: Fraud Investigators; Public Accountants; Management Accountants; Government Accountant and Auditor; Internal Auditor; Financial Software Developer; Corporate Tax Lawyer (with additional law degree); White Collar Crime Lawyer (with additional law degree) (Kasum, 2009).

Who is an Expert Witness?

An expert witness is a witness, who by virtue of education, training, skills, or experience, is believed to have knowledge in a particular subject beyond that of the average person, sufficient that others may officially (and legally) rely upon the witness's specialized (scientific, technical or other) opinion about an evidence or fact issue within the scope of their expertise, referred to as the expert opinion, as an assistance to the fact-finder. Expert witnesses may also deliver expert evidence about facts from the domain of their expertise. According to Domino, Giordano, Webinger and Webinger (2017), "at times, their testimony may be rebutted with a learned treatise, sometimes to the detriment of their reputations" (p. 125).

What is the role of an Accountant as an Expert Witness?

The principal role of a Forensic Accountant is to Analyze, Interpret, Summarize and Present Complex Business and Financial deals in a logical, understandable manner supported with facts. As an Expert Witness, the Forensic Accountant must (a) Investigate and Analyze Financial information. (b) Develop Computerized applications (if applicable) to Assist in the Analysis and Presentation of Financial information. In addition, an Expert Witness must include: Communicate Findings in the form of a Report and supporting documents, Assist in

any Legal Proceedings, Assist in obtaining documentation necessary to support or refute a claim, Review of the relevant documentation to form an initial assessment of the case and identify areas of loss, Assist with Examination for Discovery including the formulation of questions to be asked regarding the financial evidence, Attend the Examination for Discovery to review the testimony, assist with understanding the financial issues and to formulate additional questions to be asked, Review of the opposing expert's damages report and reporting on both the strengths and weaknesses of the positions taken, Assist with settlement discussions and negotiations, Attend trial to hear the testimony of the opposing expert and to provide assistance with cross-examination (Eliezer and Emmanuel, 2015, p. 43).

In addition, the following steps must be taken: Meet with key individuals, Discuss expectations, Discuss fees and reimbursable costs, Gather Evidence after meeting with key individuals, Research, Discuss with key individuals on information that was obtained after research, Make any necessary adjustment to the facts, if any, after discussion with key individuals, Write a formal report supported by evidence.

Role and Skills of Forensic Accountants

An understanding of effective fraud and forensic accounting techniques can assist Professional Forensic Accountants in identifying illegal activity and discovering and preserving evidence (Okoye and Gbegi, 2013, p. 16). Hence, it is important to understand that the role of a forensic accountant is different from that of regular auditor. It is widely known that an auditor determines compliance with auditing standards and considers the possibility of fraud. Crumbley, Smith and Apostolou (2005) claimed that a Professional Forensic Accountant has a single-minded focus on the detection, and deterrence of fraud.

Roche in Crumbley, Smit and Apostolou (2005) described a forensic accountant as someone who can look behind the faced-out, accept the records, at their face value-someone who has a suspicious mind that (considers that) the documents he or she is looking at may not be what they purport to be and someone who has the expertise to go out and conduct very detailed interviews of individuals to develop the truth, especially if some are presumed to be lying.

Krell (2012) noted that, "forensic accounting often involves an exhaustive, detailed effort to penetrate concealment tactics" (p.26). Stephen Seliskar stated that in terms of the Sheer labor, the magnitude of effort, time and expense required to do a single, very focused (forensic) investigation-as contrasted to auditing a set of the financial statements-the difference is incredible. Krell further viewed, "that the role of Professional Forensic Accountant is different from that of other accountants" (p.28). In addition, forensic accountant, are closer to being investigators, economists who do economic and market estimation and appraisers-who are typically trained in finance or valuation theory in business.

As an investigator a Professional Forensic Accountant can be seen as those who are specialist in fraud detection, and particularly in documenting exactly the kind of evidence required for successful criminal prosecution; able to work in complex regulatory and litigation environments; and with reasonable accuracy, can reconstruct missing, destroyed, or deceptive accounting records. Meanwhile, as an economist, they are particularly effective at economic loss, damage and social harm estimates; familiar with the assumptions, algorithm, and calculations in econometric models and opportunity cost scenarios; can measure and quantify such things as loss of goodwill and reputation. Finally, as an appraiser, forensic accountants should be able to reliably express informed opinion on matter of business value, based on generally accepted theory; effective at evaluating the historical and projected degrees of risk

and return of any going concern as well as any and all financial transactions involving assets, property taxes, and equities (Okoye and Gbegi, 2013. P. 17).

Moreover, Ola (2018) asserted that, “the characteristic that differentiates fraud auditors and Professional Forensic Accountants from regular auditors is the persistence and doggedness to which a suspicion is followed upon” (p.152). Bologna and Lindquist, 2003, “Professional Forensic Accountants may be ordered in by a regulatory agency after receiving notice from an employee whistle blower, or press coverage may make it know that the company has a scandalous ECO or history” (as cited in Hamdan, 2018, p.5). There are no professional standards for when regular auditors should become whistleblowers, and unfortunately, the involvement of a forensic accountant is almost always reactive. There is a need for more proactive monitoring of the signs of financial crime.

Razae, Crumbley and Elmore (2006) stated, furthermore that, “Professional Forensic Accountants react in response to criminal complaints, statements made in civil litigation, and rumors that come to the attention of authorities” (p. 49). Suspicion should perhaps refer to sings of cover up or disguise class action suits by shareholders may stimulate a forensic accounting investigation, but class-action suits only hurt the corporation, and let the offending CEO go free. Regular auditors, as have been seen, also tend to not make good witness in court, and they sometime are more a hindrance than help for law enforcement. There may be a need for the auditing and assurance professions to change their ways before new, emerging fields move in to fill the gap.

In regard to the above arguments, forensic accounting should play an important role as expert witnesses and fraud investigators. Accordingly, forensic accountant should posses a specific skills and training that enable them to play their roles as expert witnesses and fraud investigators. The area of forensic accounting, as Okoye and Gbegi (2013) argued that, “consisted of a rather unique skill set that ordinarily requires additional expertise and training beyond an academic degree in accounting, and beyond being a CPA (Certified Public Accountant), a CFE (Certified Fraud Examiner) or CIRA (Certified Insolvency and Restructuring Advisor)” (p. 17). Certifications are good in designating a high degree of professional expertise in rather specialized areas, but further graduate education and continuing education programmes in more general fields would be better. More specifically, entry-level fraud and forensic accounting professional should possess knowledge, skills and abilities in the following areas (Okoye and Gbegi, 2013, p.17):

1. Criminology specifically oriented to the nature, dynamics, and scope of fraud and financial crimes; the legal, regulatory, and professional environment; and ethical issues.
2. Fraud prevention, deterrence, detection, investigation and remediation in the following areas: asset misappropriation, corruption, and false presentations, financial statement fraud; and fraud and forensic accounting in a digital environment, including computer-based tools and techniques for detection and investigation, electronics case-management tools, and other issues specific to computerized environments.
3. Forensic and litigation advisory services, including research and analysis, valuation of losses and damages, dispute investigation, and conflict resolution (i.e. arbitration and mediation).

Considering the above views, it seems that forensic accounting plays a significant role in preventing and detecting possibilities of fraudulent financial reporting. It can be seen as an attainable effort to improve quality alternative research in accounting.

Empirical Review

Anuolam, Onyema and Ekeke (2017) conducted a research on forensic accounting and financial crisis in Nigeria. The objective of the study was to examine the significance of forensic accounting in the face of increasing fraudulent practices in Nigeria with a view to advancing some solution. A survey research design is used in the study. The population of the study consists of 130 staff drawn from key government parastatals like the Central Bank of Nigeria (CBN) Federal Inland Revenue, Accounting Firms and Economic and Financial Crimes Commission (EFCC). A sample of 98 respondents was selected from a population of 140 using the Taro Yemen formular.

90 questionnaires were returned fully and correctly completed by the respondents. Regression analysis, correlation coefficient, Ordinary Least Squares (OLS) and E-view 7 Geometric software were used to analyze the data. The findings of the study showed that forensic accounting is significant in the face of the increasing fraudulent practices in Nigeria. Based on the findings, it was recommended that the government should make forensic accounting compulsory for all accounting majors in the University and create enabling environment for the practice of forensic accounting in the country.

Akabom-Ita (2012) conducted a study on empirical analysis of the impact of information technology on forensic accounting practice in Cross River State- Nigeria. The main objective of this study was to investigate empirically, the impact of emerging information technology on forensic accounting activities in Cross River State. A survey, using self-administered interview was conducted to achieve this objective. Data collected were analyzed using ANOVA statistic. The results of the study revealed that accounting professionals need to enhance their knowledge and skills of computerized accounting systems for the purpose of planning, directing, supervising and reviewing the work performed. It was recommended amongst others, therefore, accounting professionals should better understand and evaluate their computerized accounting systems to enable them carry out more effectively, the business of investigative accounting now and in the future.

Adebisi and Gbegi (2012) conducted a research to examine fraud and the Nigerian public sector performance: The need for forensic accounting. The general objective of this study is to assess fraud and the Nigerian public sector performance: The need for forensic accounting. The research design for this study was based on non-experimental descriptive/survey design of collecting and analyzing data. The population of this study comprised of 190 senior staff of the three Anti-Corruption Agencies in Nigeria (EFCC, ICPC, and CCB) with the sample size of 129. The data generated for this study were analyzed using simple percentages and presented in tabular form while the hypotheses were tested using Analysis of variance (ANOVA) and regression analysis with the aid of SPSS version 20.0. The findings show that, first, Public sector fraud has significant effect on economic growth in Nigeria, and second, there is positive and significant influence between the use of forensic accounting and the performance of the Nigerian public sector. The research recommends that, it is obvious that public sector fraud affects economic growth in Nigeria and as such appropriate sanctions should be applied when fraud is discovered or detected.

Ogiriki and Appah (2018) conducted research on forensic accounting and auditing techniques on public sector fraud in Nigeria. The purpose of this paper was to empirically analyze the effect of forensic accounting and auditing techniques on public sector fraud detection, investigation and prevention in Nigeria. The research design used in this study was expost factor design. The study employed restructured questionnaire for data collection after validity

and reliability with regression analysis for hypothesis testing. The study revealed that the relationship between forensic accounting and auditing techniques and public sector fraud detection, investigation and prevention in Nigeria is quite significant.

The study therefore concluded that forensic accounting and auditing techniques is a major panacea to the level of fraudulent activities experienced in the Nigerian public sector. It was recommended among others that government should consider providing more fraud hotlines, improve the whistle blowing policy and establish forensic accounting department in the public sector in order to enhance the fraud detection, investigation and prevention mechanism in the public sector. The paper fills an important gap in academic literature by providing insights into the techniques of forensic accounting and auditing in developing economies.

Research Design

This could be seen as the procedure and processes adopted for collecting and analyzing data for this study. Research design is a blue print that guides the researcher. It helps researcher to layout the research hypothesis, methodologies, implementation, procedures, collection and analysis for the conduct of a research project. The study adopted the descriptive survey design for this study.

Area of the Study

The study was carried out in 5 federal ministries in Enugu State of Nigeria. Ministry of Finance, Ministry of Justice, Ministry of Local Government and Chieftaincy, Ministry of Budget and Planning and Ministry of Commerce and Industry in ascertaining forensic accounting and financial fraud detection through interview process in selected federal ministries in Enugu State.

Population of the Study

The population comprised of 3015 account staff in 5 ministries in Enugu State of Nigeria to include (Ministry of Finance = 965, Ministry of Justice = 400, Ministry of Local Government and Chieftaincy = 500, Ministry of Budget and Planning, = 600 and Ministry of Commerce and Industry = 550).

Sample and Sampling Techniques

The sample size is usually a compromise between what is desirable and what is feasible. For the purpose of this study, the study used a non-probability sampling (purposive sampling) to select the five federal ministries used as population for the study. The use of purposive sampling was based on the fact that, Enugu State has a total of 22 ministries which the population were selected, also that the nature of fraud committed in all the ministries appears to be the same and therefore may serve a good representative of the whole ministries.

Hence, the researcher used proportionate sampling technique whereby a percentage of the sample drawn from each stratum was calculated and the proportion of 13.33 percentages was calculated from the sample size.

The use of arithmetical formular was adopted to arrive at the sample size 'n' with 5% level of significance (Adefila, 2008).

The result is presented thus, $n = \frac{N}{1+N(e)^2}$

$$n = \frac{3015}{1+3015(0.05)^2}$$

$$n = \frac{3015}{1+3015(0.0025)}$$

$$n = \frac{3015}{1+7.5}$$

$$n = \frac{3015}{8.5}$$

$$n = 402$$

Table 1. Sample Distribution of Account Staff in Five Federal Ministries of Eungu State and Proportion

Ministries	Total Population of Account Staff	Proportion to Total Population	Sample
Ministry of Finance	965	13.33%	129
Ministry of Justice	400	13.33%	53
Ministry of Local Government and Chieftaincy	500	13.33%	67
Ministry of Budget and Planning	600	13.33%	80
Ministry of Commerce and Industry	550	13.33%	73
Total	3015		402

Sources of Data

Primary data developed by the researcher were used and generated from literature reviewed and research questions guiding the study.

Method of Data Analysis

The statistical technique employed in analyzing the data was mean and standard derivation for research questions and Analysis of Variance (ANOVA) for hypotheses. Decisions on the questionnaire items and the research questions were based on the item and cluster means relative to the real limits of numbers as shown below:

Response	Rating Scale	Real Limits of Numbers
Strongly Agree (SA)	4	3.50-4.00
Agree (A)	3	2.50-3.49
Disagree (D)	2	1.50-2.49
Strongly Disagree (SD)	1	1.00-1.49

The Analysis of Variance (ANOVA) statistics was used to test the null hypotheses at 0.05 level of significance. However, where a disagreement existed among the three groups in the case of the null hypotheses tested, the Scheffe Post-hoc test was conducted to determine the group in which such disagreement relates.

A null hypothesis was rejected where the calculated p-value was less than the 0.05 level of significance, it meant that there was significant difference. Conversely, where the calculated p-value was greater than or equal to the level of significance (0.05), it meant that there was no significant difference and the hypothesis was not rejected.

Data Presentation and Analysis

What are communication skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State?

Table 2. Means and st. dev. for the communication skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries (N=397)

S/N	Communication skills to	\bar{X}	SD	Remarks
1	communicate effectively in orally	3.00	0.63	Agree
2	communicate effectively in discourse	2.40	0.84	Disagree
3	communicate through an expert's testimony	3.40	0.63	Agree
4	communicate through general explanation of opinion bases	3.40	0.63	Agree
5	communicate through collection of personal testimonies	2.78	0.66	Agree
6	communicate effectively in writing	3.00	0.63	Agree
7	problem solving skills	2.78	0.66	Agree
8	apply initiative and being self-motivated	3.47	0.34	Agree
9	work under pressure and to deadlines	3.60	0.21	Strongly Agree
10	communicate through reports	3.40	0.50	Agree
11	communicate through graphs and opinion bases	3.30	0.46	Agree
12	communicate through simplify information	2.47	0.54	Disagree
13	communicate and explain complex financial information to people who may have little understanding of finance, such as lawyers, judges, and juries	2.60	0.71	Agree
14	communicate and testify during litigation	3.57	0.64	Strongly Agree
15	communicate through presenting often complex evidence to the jury in an understandable manner	3.40	0.64	Agree
	Cluster Mean	3.10	0.57	Agree

Data in Table 2 show that out of the fifteen items listed on the communication skills used by forensic accountants for financial fraud detection through interview process in selected federal ministries, two items were rated strongly agree with the mean scores ranged of 3.57 and 3.60, twelve items were rated agree with the mean scores ranged from 2.60 to 3.40 and the remaining two items disagree with the mean scores of 2.40 and 2.46.

The cluster means score of 3.10 shows that communication skills were used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State. The standard deviations for all the items fall within the same range of 0.21 to 0.84, with an overall ranged of 0.57. This shows that the respondents were not wide apart in their mean ratings.

What are the analytical skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State?

Table 3. Means and st. dev. for the analytical skills used by forensic accountant for financial fraud detection through interview process in selected federal ministries (N=397)

S/N	Analytical skills to	\bar{X}	SD	Remarks
1	seeking the origin of accounts	3.30	0.85	Agree
2	examining what should be provided instead of what is provided (feasibility analysis)	3.48	0.76	Agree
3	reading people well is vitally important to the job	3.57	0.31	Strongly Agree
4	revealing unusual relationships that need to be examined	3.53	0.44	Strongly Agree
5	providing value-added services in engagements	3.20	0.60	Agree
6	calling for more than simply auditing	3.11	0.56	Agree
	Cluster Mean	3.36	0.60	Agree

Data in Table 3 show that out of the six items listed on the analytical skills used by forensic accountants for financial fraud detection through interview process in selected federal ministries, two items was rated strongly agree with the mean score ranged from 3.53 to 3.57 and the remaining four items were rated agree with the mean scores ranging from 3.1 to 3.48. The cluster means score of 3.36 shows that analytical skills were used by forensic accountant for financial fraud detection through interview process in selected federal ministries in Enugu State. The standard deviations for all the items fall within the same range of 0.31 to 0.85, with an overall ranged of 0.60. This shows that the respondents were not wide apart in their mean ratings.

Test of Hypotheses

Ho: Forensic accountant verbal communication skills have no significant effect for financial fraud detection through interview process in selected federal ministries in Enugu State.

Table 4: ANOVA Summary of forensic accountant verbal communication skills have no significant effect for financial fraud detection through interview process in selected federal ministries

Variables	Sum of Squares	df	Mean Square	F	P-value	Decision
Between Groups	50.700	2	25.350			
				4.477	.015	Not Significant
Within Groups	424.633	394	5.662			
Total	475.333	396				

Table 4 shows that the F-ratio is 4.477 and *P-value* (.015) is greater than the stipulated 0.05 level of significance. This means that forensic accountant communication skills have no significant effect for financial fraud detection through interview process in selected federal ministries (Ministry of Finance, Ministry of Justice, Ministry of Local Government and Chieftaincy, Ministry of Budget and Planning and Ministry of Commerce and Industry) in Enugu State. Therefore, the null hypothesis is not rejected.

Ho: Forensic accountant analytical skills have no significant effect for financial fraud detection through interview process in selected federal ministries in Enugu State.

Table 5. ANOVA Summary of forensic accountant analytical skills has no significant effect for financial fraud detection through interview process in selected federal ministries

Variables	Sum of Squares	df	Mean Square	F	P-value	Decision
Between Groups	45.440	2	35.350			
				5.493	.025	Not Significant
Within Groups	224.663	394	7.662			
Total	270.103	396				

Table 5 shows that the F-ratio is 5.493 and *P-value* (.025) is greater than the stipulated 0.05 level of significance. This means that forensic accountant analytical skills has no significant effect for financial fraud detection through interview process in selected federal ministries (Ministry of Finance, Ministry of Justice, Ministry of Local Government and Chieftaincy, Ministry of Budget and Planning and Ministry of Commerce and Industry) in Enugu State. Therefore, the null hypothesis is not rejected.

Discussion of Findings

This study is in agreement with Anuolam, Onyema and Ekeke (2017) which examined forensic accounting and financial crisis in Nigeria. Anuolam, Onyema and Ekeke noted further that forensic accountant may call for witnesses in cases that its success will depend on ones' capabilities in communication. This study was in disagreement with Adebisi and Gbegi (2012) which examined fraud and the Nigerian public sector performance: The need for forensic accounting. Adebisi and Gbegi noted that public sector fraud has significant effect on economic growth in Nigeria, and second, there is positive and significant influence between the use of forensic accounting and financial fraud detection through interview process in selected federal ministries. The research recommends that, it is obvious that five selected federal ministries at Enugu State financial fraud affects economic growth at State and as such appropriate sanctions should be applied when fraud is detected.

Finally, the study was in disagreement with Ogiriki and Appah (2018) which conducted research on forensic accounting and auditing techniques on public sector fraud in Nigeria. The study revealed that the relationship between forensic accounting and auditing techniques and five selected federal ministries financial fraud detection, investigation and prevention in State is quite significant. The study therefore concluded that forensic accounting and auditing techniques is a major panacea to the level of fraudulent activities experienced in the selected federal ministries.

Summary of Findings

Based on the analysis it was discovered that:

- 1) Forensic accountants call for witnesses in cases that its success depends on their capabilities in using verbal communication.
- 2) There is no significant influence between the non-verbal communications skills used of forensic accounting interview process in financial fraud in selected federal ministries in Enugu State.

- 3) Forensic accountants used analytical skills for interview process in financial fraud detection in selected federal ministries in Enugu State.

Conclusion

The objective of this research is to ascertain forensic accounting and financial fraud detection through interview process in selected federal ministries. To accomplish this objective wide sample of account staffs was used. The questionnaire was used as a tool to collect data. Three variables were used as a measure to apply forensic accounting as a tool to detect fraud. These variables are: forensic accounting assignments, background of legal work, tool and procedures applied and skills used to practice forensic accounting. The results showed that forensic accounting is an effective means in detecting fraud. The practice of forensic accounting was related to different skills should be used to help in finding fraud.

Recommendations

Forensic accountant should have the ability to run investigation to enable them facilitate and figure out the facts and responsibilities of fraud detection. The second contribution was for finding the conflict areas and evidences required approve cases. This activity is very important for forensic accountant to approve fraud and charge persons. The lack of this experience will affect the capabilities of forensic accountant to reach the facts and help the jury to reach a decision. The forensic accountant should relate to all documentation and results together considered very important to reach integrated case investigation to approve facts.

Conflicts of interest

There is no conflict of interest of any kind.

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