
Feasibility of Implementing Forensic Accounting in Fraud Detection and Prevention in Public Sector: Evidence from Borno State

Fatie Ahmed Abdullahi¹, Ali Usman Mamuda² and Mohammed Bukar Kauji³

^{1, 2&3} Department of Accountancy, Ramat Polytechnic Maiduguri

Corresponding E-Mail: fatieahmedabdullahi@gmail.com

Mobile: 08028875100

Abstract: *This study examined the feasibility of implementing forensic accounting in fraud detection and prevention in the public sector in Borno State. The study uses primary data obtained through a structured questionnaire and secondary data obtained from the record of Borno State Ministry of Finance. A total of 250 samples were examined from the sample population which consist of Borno State Public Accountants and Auditors, members of Institute of chartered Accountants of Nigeria (ICAN), Association of National Accountants of Nigeria (ANAN), Accounting Academicians and Nigerian Bar Association (NBA). Descriptive statistics, Analysis of Variance and Kendalls W were used to test the hypotheses. Among the findings were the accountants in the State Civil Service are knowledgeable of forensic accounting. Moreover, conventional auditing is not sufficient in detecting fraudulent practices in the State. The research therefore recommends that forensic accounting should be adopted in Borno State and proper training and retraining on forensic accounting should be adopted in Borno State.*

Key words: *Forensic, Accounting, Fraud, Detection, Prevention, Public Sector*

Introduction

Financial irregularities, due to frauds in both the private and public sectors is on the increase on a daily basis and the cases of fraud and fraud related crimes is too numerous to mention. The characters in frauds and financial crimes are mostly motivated by financial needs as well as by the feelings that they could go undetected. The most sophisticated way of carrying out the fraudulent activities in many organizations is through the accounting and financial records. (Mukoro, Yamusa, and Faboyede, 2013).

Enofe, Ochuwa, Henrietta and Nosareimen (2017), maintains that the increase gesture of fraud in the Nigerian ministries cause a lot of confusion. This is due to the penetration of fraud into almost every aspect of the Nigerian ministries.

Detecting fraud or white collar crime was thought to be part of the conventional accounting function. Fraud was something the internal or external auditors were supposed to guard against through their periodic audits. The Accountants know that auditors can only check for the compliance of a company's books to internal financial reporting standards and Company Policies. Thus, a new category of accounting was needed to detect the fraud in companies that suspected fraudulent transactions. This area of accounting is known as 'forensic accounting Bhasin (2013). Forensic accounting involves reporting where fraud is established and the report

is considered as evidence in the court of law. It provides accounting analyses that are suitable for court, through the use of accounting, auditing and investigative skills. (Kleyman,2006).|

The number of fraudulent activities and dubious financial activities has been increasing all over the world. Consequently, businesses are exposed to new risks of fraudulent activities. In such a context, the market for forensic accounting continues to grow especially in the backdrop of the recent cases of corporate scandals, corporate collapses, and business failures. In fact these have prompted business houses to hire forensic accountants to discover through investigation, various types of wrongdoing in one hand and prevent such occurrence on the other.

Forensic accounting has established itself as dynamic and strategic tool in combating corruption, crime and frauds through investigations and resolving allegations of frauds and embezzlements (Bhasin, 2007). It is fact that recently corporate world is taking more measures to combat fraud and launching new antifraud initiatives and programs by appointing forensic accountant in response to the Sarbanes – Oxley Act of 2002 than to prior years specially because of the occurrence of strong shocking corporate scandals such as Enron in year 2000 Sunbeams in 2001, Dynegy in 2002 and WorldCom in 2002.

Forensic accounting is expected to be the panacea to the vulnerability of conventional accounting and audit systems to financial irregularities. It is the expectation of many groups for accountants to assume a more active role in guaranteeing a reasonable assurance with respect to reliable financial reporting, and detecting and preventing fraudulent financial activities. The incorporation of modern forensic accounting requires knowledge of forensic accounting techniques by accountants and auditors to make some positive impacts in the nation's fight against corruption in Nigeria.

It is so common in the Nigerian public service of which Borno State is not an exception, that individuals perpetrate fraud and corrupt practice according to the capacity of their office. Thus, the need to prevent it from occurring but if prevention fails due to lack of internal control mechanism, then they must be detected with necessary tools to deter from further occurrences. It is in view of the above submissions and nature of fraud in the Nigerian public service and the necessity of specialize skills to unveil such frauds that it becomes imperative to examine the feasibility of implementing forensic accounting as a tool for preventing and detecting fraud in Borno State civil service.

There have been a number of studies on forensic accounting such as those of, Modugu and Anyaduba (2013), Okoye and Gbegi (2013), and Oluwabi, Dada and olaye (2013) all of which present evidence on forensic accounting as a tool for fraud prevention and detection focusing mainly on private sectors, the few ones on the public sector, such as those of (Imam 2013 and Abactha, 2015) are geographically dispersed, suggesting that further research on small areas like state and local government should be conducted to reduce the area of coverage but increase the population of the study, since the population in small areas are not geographically dispersed. Hence this study on the assessment of the feasibility of implementing forensic accounting as a tool for preventing and detecting fraud in Borno State public service is conceptualized to bridge the gap between existing literature on public sector audit and forensic accounting in the light of government efforts to prevent fraud in the State.

Literature Review

Introduction

The Concept of Forensic Accounting

Forensic accounting is the use of laws of nature to the laws of man. This is normally carried out by forensic scientists as interpreters and examiners of facts and evidence in legal case that also gives expert opinion concerning their findings in a court of law. Fyनेface and Oseiweh (2017) affirm that forensic accounting is essential investigative device for the detection of fraud. Mukoro, Yamusa and Faboyede (2013) opined that forensic accounting helps in introducing useful internal control and fraud prevention in an organization. He also described forensic accounting as the mixture of auditing and investigation skills. Al Samara, Al-Afeef and Al Ali (2017) define forensic accounting as the use of criminal method and incorporation of investigative accounting issues and law processes to investigate and detect financial crimes and other economic malpractices. They view forensic accounting as the combination of auditing, accounting, and investigative skills. Forensic accounting is appropriate for legal matter, offering the highest rate of assurance (Blessing, 2015). Abdullahi and Mansor (2015) also described forensic accounting as the use of accounting and analytical skills to a level satisfactory by the competent court to handle matters in contention in the perspective of both criminal and civil litigation. Fraud can be a theme to forensic accounting because fraud can include the illegal acquisition of property, concealment or falsification. Forensic accounting knowledge can assist the accountant in preparing convincing facts from the previous records against the prosecutors in the court of law (Nekede & Oko (2013).

The Concept of Fraud

Fraud refers to human behaviour that entails deceit and strong desire and for trust violating. Fraud can be termed as an unlawful act of acquiring wealth by an individual or group of people in a planned manner. This act defies the obtainable government legislation. Furthermore, Ojaide (2000) stated that fraudulent practices include frauds and all other illegal means of acquiring and possessing an asset to the disadvantages of another person. Frauds are acts of dishonest, deceit, falsifications and manipulations perpetrated to gain either monetary and or non-monetary benefits.

Fraud has been defined by EFCC (2004) as “the non-violent criminal and illicit activity committed with objective of earning wealth illegally either individually or in a group or organized manner thereby violating existing legislation governing the economic activities of government and its administration.”

Nwaze (2012) defined fraud as a predetermined as well as planned tricky process or device usually undertaken by a person or group of persons with the sole aim of cheating another person or organization to gain ill-gotten advantage which would not have accrued in the absence of such deceptive procedure.

Need for Forensic Accounting

The need for forensic accountant arose because of the failure of audit system in the organization; as the organizational internal and external audit failed to figure certain errors in the managerial system. Experts in the field pointed out that the intense economic pressure, with more companies facing bankruptcy jobs and careers are at risk and employee feel pressured to maintain and support performance levels, forcing many to commit corrupt and whatever the reasoning may be, more and more forensic accountants are been called up to meticulously search though documents, discover new information and help in putting together the irregular pieces of company’s financial puzzle to solve the vexing problems (Coenen, 2005). The following are the important reasons for the growth of forensic accounting;

The 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 (Houck, Kranacher, Moris & Robertson, 2006). 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 and Apostolou (2005), claim that a Professional Forensic Accountant has a single-minded focus on the detection, and deterrence of fraud. Roche, as cited by Crumbley and Apostolou (2005), describes 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 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.

Review of Related Empirical Studies

Baz. Samsudin, Che-Ahmad and Opoola (2016) in their study measured the roles of forensic auditors in fighting fraudulent activities, difference between forensic and statutory auditor, features of forensic auditor and the impact of forensic auditor on the Nigerian corporate governance. The study concludes that forensic auditors have enhanced management responsibility, reinforced external auditor's independence.

Masoyi, Dadi and Ogere (2014) examined the efficiency of forensic auditing in detecting and preventing bank frauds in Harare, Zimbabwe. The study used questionnaires, documentary review and personal interview to acquire information from respondents in 13 commercial banks, 4 building societies, and 4 audit firms. The study showed although, forensic auditing has significant positive effect on organisation performance, forensic auditing department lacked relevant resources and relevant expertise.

In a study conducted by Enofe, Okpako and Atube (2013) on the impact of forensic accounting on Fraud Detection, data were collected from primary source. The primary data were collected with the help of a well-structured questionnaire of three sections administered to fifteen firms in Benin City Edo State. The collected data were analyzed with descriptive statistics using ordinary least square (OLS) regression and Chi-square. The study revealed that the application of forensic accounting services on firms affects the level of fraudulent activities. On the basis of this finding, the paper concludes that forensic accounting services provide firms with the necessary tools to deter fraudulent activities but does not curb fraudulent activities. They recommend that the gap can be filled by introducing and adapt forensic accounting as financial strategy to curb economic and financial crime. Most of these studies examined are geographically dispersed, suggesting that further research on small areas like state and local government should be conducted to reduce the area of coverage but increase the population of the study, since the population in small areas is not geographically dispersed. Regulations and availability of internal control are important tools in forensic accounting for investigating in order to prevent and detect or deter fraudulent practice in the state. None of these studies tested the conformity of these internal control procedures to forensic accounting. These are some of the lacunas that this study bridged in focusing on the feasibility of implementing Forensic Accounting in Fraud Prevention and Detection in Borno State civil Service. by examining knowledgeable of forensic accounting among Accountants in the Borno State civil service, the extent to which internal control procedures conform to investigative accounting procedures; as well as the applicability of litigation support in preventing and detecting fraud in Borno State civil Service.

Adebisi, Matthew and Emmanuel (2016) used mean and standard deviation in assessing forensic accountant's ability to plan fraud detection procedures. They also employed multivariate analysis of variance and analysis of variance ANOVA to evaluate their study with that of Agbibo (2012). The researchers identified that forensic accountants efficiently transform the level and nature of audit test when the management fraud is high. They also suggest that forensic accountant should better be engaged in the risk of management fraud appraisal process than consulting them. Suleiman and Othman (2016) disclose that forensic accountants are required in the Nigerian banking sector, Forensic accounting is a useful tool for curbing financial offenses in the banking system. Consequently, traditional accounting methods are not effective in preventing manipulations. They concluded that the view that frauds have been least detected by auditors is valid as auditors are more sufficiently qualified to detect frauds rather than emphasizing the traditional separation of duties and protection of assets.

Theoretical Framework

This study adopted the Wolf and Hermanson (2004) fraud diamond model, as it serves as a guide to the forensic accountants as to why people commit fraud. Thus the forensic accountants have to keep in mind that pressure/motive to commit fraud can be either personal pressure, employment pressure, or external pressure and each of these types of pressure can also happen because of financial and non-financial pressure. Forensic accountants also need to understand the opportunity for fraud to help them in identifying which fraud schemes an individual can commit and how fraud virus occurs when there is an ineffective or missing internal control.

Wolf and Hermanson (2004) introduced the fraud diamond model where they presented another view of the factors to fraud. The theory adds fourth variable "capabilities" to the three factors theory of fraud triangle. Wolf and Hermanson believed many frauds would not have occurred without the right person with right capabilities implementing the details of the fraud. They also suggested four observation traits for committing fraud:

Authoritative position or function within the organization. Capacity to understand and exploit accounting systems and internal control, Confidence that the perpetrator will not be detected, or if caught, the perpetrator will get out of it easily. Capability to deal with the stress created within and otherwise good person when he or she commits bad act.

Methodology

This study selected Borno State Ministry of Finance with a total staff strength of seven hundred and eighty seven (787) comprising of six hundred and sixteen (616) accounting and one hundred and seventy one (171) audit personnel and other staff in the other departments. The Ministry has eight departments and is responsible for the custody, control and disbursement of the State government's financial resources it is located in Maiduguri metropolitan council the Headquarters of Borno State.

Data for the study were gathered from primary source using a structured questionnaire which was administered to respondents. All the questionnaires administered were properly filled and returned.

Sample Size and Sampling Technique

Probability sampling technique was used to draw the sample, a sample size of two hundred and fifty (250) were selected using the Yamane formula.

Method of Data Analysis

Apart from the descriptive statistics, Analysis of Variance and Kendels W were used to test the hypotheses. The tests were carried out at 5% level of significance.

Test of Hypotheses

Hypothesis I

Ho₁: There is no significant knowledge of forensic accounting amongst Public accountants in Borno state Public service;

Table 1: Response on knowledge of forensic accounting

Variable	Frequency	Percentage (%)
Strongly Agree	121	48
Agree	87	34
Neutral	21	8
Disagree	10	4
Strongly disagree	11	4
Total	250	100

Source: Field survey, 2023

Table 1 shows that 121(48%) and 87(34%) of the respondents strongly agreed and agreed respectively that the respondents are knowledgeable of forensic accounting, 21(8%) of the respondents are neutral on the knowledge of forensic accounting while 10(4%) and 11(4%) of the respondents disagreed and strongly disagreed respectively that they have knowledge of forensic accounting. This shows that there is high level of knowledge of forensic accounting among the respondents in Borno state.

Table 2: ANOVA Summary Table

Source of variation	Sums of Square	DF	Means squares	F	P
B/Wss	745.1	$k-1 = 5-1 = 4$	4186.26	6.533	<0.05
Wss	142.3	$n-k = 10-5 = 5$	28.5		
Tss	887.4				

Source: Field survey, 2023

Decision: since the f value = of 6.533 with a p value <0.005. The null hypothesis which states there is no significant knowledge of forensic accounting amongst Public accountants in Borno state Public service is not accepted. It implies that forensic accounting can be implemented in Borno state civil service.

HO₂: The internal control procedures in Borno State civil Service do not significantly conform with forensic accounting procedures.

Table 3: Response on Assessment of internal control procedures

Variable	Frequency	Percentage (%)
Strongly Agree	87	34.8
Agree	132	52.4
Neutral	23	9
Disagree	3	1
Strongly disagree	5	2
Total	250	100

Source: Field survey, 2023

Table 3 shows that 87(34%) and 132(52%) strongly agreed and agreed respectively that proactive steps are taken periodically to assess risks and improve on internal control, 23(9%) are neutral, while

3(1%) and 5(2%) disagreed and strongly disagreed respectively that proactive steps are taken periodically to assess risks and improve on internal control. The table pointed out proactive steps are taken periodically to assess risks and improve on internal control in Borno state.

Table 4: contingency table Kendall's

	State accountant general X_1	State auditor general X_2	Accountants X_3	RT	RT^2
Strongly Agreed	70	31	20	121	14641
Agreed	35	36	16	87	7569
Undecided	11	9	1	21	441
Disagreed	2	1	7	10	100
Strongly Disagreed	3	2	6	11	121
Total	121	79	50	ERT=250	ERT ² =22872

Table 5: Summary table

RT	RT ²	W
121	14641	
87	7569	
21	441	
10	100	
11	121	
RT 250	RT ² = 22872	W = 188.57 T = 5.991

Source: Field survey, 2023

HO₂: Decision: Since the calculated value $w=188.57$ is higher than the critical table value $T=5.991$, we reject the null hypothesis and conclude : that the internal control procedures in Borno State civil Service significantly conform with forensic accounting procedures It implies that forensic accounting can be implemented in Borno state.

Discussion of Findings

This research assessed the feasibility of implementing Forensic Accounting in Fraud prevention and detection in Borno State Public Service.

Table 1 showed that there is high level of knowledge of forensic accounting among the respondents in Borno state. That is to say most of the respondents are aware of forensic accounting in the state. Moreover, the study found out that conventional auditing is not sufficient in detecting fraudulent practices, hence, the need for forensic accounting.

Table 3 found out that proactive steps are taken periodically to assess risks and improve on internal control in Borno state yet fraud is being carried out; this calls for forensic accounting to detect the fraudulent practice. Equally, internal control measures in Borno state civil service control policies are not effective. Moreover, it was found out that accounting reports are not prepared regularly which shows that accounting system is not effective in the state. The study equally showed the inadequacy of compliance assurance resources in the state. The study pointed out that internal control measure are not adequate to control fraudulent practice in the state, which is due to lack of whistle blowing hotlines in the system to handle anonymous complaints, lack of adequate training on fraud for employees and insufficient supervisory review of account in Borno state civil service. However, the

study found out documentation of payment of invoice is made regularly which are strong means of ensuring internal control. There are accounting controls on ground in Borno State public sector to assist forensic accountants to perform their job. This is confirmed by the existence of documents such as Financial Instruction.

Legal backing (Litigation support) should be provided during legal proceeding by the public sector Accountants. The findings revealed that expert witness can be provided by the public Accountants in cases of fraudulent proceeding and that lawyers who will take up litigation support can be assisted by public Accountants. Findings of the study revealed that there are no enabling laws for the application of litigation support by public Accountants in Borno state. However, the existence of statutory audit will not affect the implementation of litigation support as a tool for fraud prevention and detection in the state public service. The study found out that rivalry between forensic accounting Profession and other professional accountant will not arise.

The statistical test confirmed that it is feasible to implement forensic accounting in the Borno State civil service, this contradicts the position of Okunbor and Obareti (2010) who found out that forensic accounting is not effective in detecting fraud. Their study was carried out in the private sector, which may be the cause of the difference between Okunbor and Obareti (2010), and Mainoma and Adejola (2009).

The test of hypotheses also reveals that there is significant knowledge of forensic accounting amongst Public accountants in Borno state Public service. It implies that forensic accounting can be implemented in Borno state. It was also found that the internal control procedures in Borno State civil Service conform significantly to forensic accounting procedures.

Summary, Conclusion and Recommendations

The study assessed the feasibility of implementing Forensic Accounting in fraud prevention and detection in Borno State Public. It was found out that there is high level of knowledge of forensic accounting among the respondents in Borno state. Moreover, the study found out that conventional auditing is not sufficient in detecting fraudulent practices, hence, the need for forensic accounting. The study found out that the respondents were in support for Borno state to introduce and implement forensic accounting as a means of detecting fraudulent practices. However, such a report should be backed up by evidence as there is a strong relationship between evidence and prosecutions.

On the assessment of the extent of the application of accounting controls in Public Sector, the study found out that proactive steps are taken periodically to assess risks and improve on internal control in Borno state. The study equally showed the inadequacy of compliance assurance resources in the state. The study pointed out that internal control measure are not adequate to control fraudulent practice in the state, which is due to lack of whistle blowing hotlines in the system to handle anonymous complaints, lack of adequate training on fraud for employees and insufficiency in supervisory review of account in Borno state civil service.

Findings of the study revealed that there are no enabling laws for the application of litigation support by public Accountants in Borno state. However, the existence of statutory audit will not affect the adoption of litigation support as a tool for fraud prevention and detection in the state public service. The study found out that rivalry between forensic accounting Profession and other professional accountant will not arise due to the application of forensic accounting in Borno state.

There is a high level of knowledge of forensic accounting amongst Public accountants in Borno State Civil service. The internal control system available in the civil service though significantly in line with investigative accounting is weak to prevent and detect fraud in Borno state public sector. The study equally concludes that it is feasible to implement litigation support in preventing fraud in

Borno State Public Service especially with the introduction of forensic accounting in the public service. Based on the findings of this study, the following recommendations were made.

- i. The high level of knowledge of forensic accounting among the accountants in Borno state civil service be sustained and the need for the state to properly embrace the practice of Forensic Accounting.
- ii. The standard setting process should be modernized and streamlined to ensure that guidelines can be updated, created, or eliminated as changing conditions dictate.
- iii. The internal control system available in the civil service though significantly in line with investigative accounting is weak to prevent and detect fraud in Borno state public sector therefore it should be strengthened and strict compliance should be ensured.
- iv. The State should take advantage of the modern accounting and auditing software to enhance efficiency and smooth operation of Forensic Accounting.
- v. The provision of the code of conduct should best strictly adhered to in every ministry in the state and officers or staff should be made to declare their assets from time to time.

Reference

- Adegbe, F.F. & Fakile, A.S. (2012). Economic and Financial Crime in Nigeria: Forensic Accounting as Antidote, *British Journal of Arts and Social Sciences*. ISSN: 2046-9578
- Ahmed, Y.B. (1977). "Public Accountability: The Role of Accountant in Public Sector of the Nigerian Economy" *the Nigerian Accountant*, vol.10
- Akenbor, C.O. (2013). Forensic auditing and financial crime in Nigerian banks A proactive approach. *The Business & Management Review*, Volume 4 Number
- Akomaye, .E. (2007) *Nigerian Experience in Combating Corruption*. Paper Presented at Ad-hoc
- Albrecht, S., Howe, K. & Anandarajah, K. (2001). Corporate Governance: a Practical Approach. Singapore: approach *the Business & Management Review*, Volume 4 Number 2
- Al Samara, M. F., AL Afeef, J. H., & Al Ali, O. A. (2017). The Auditors' Perception on the effect of Forensic Accounting to Mitigate Earnings Management in Jordanian Companies. *British Journal of Economics, Finance and Management Sciences*. 14(2), 16-29
- Asika, N. (1991). *Research methodology in the behavioural sciences*. Lagos: Longman Nigeria PLC
- Baz. R., Samsudin, R. S., Che-Ahmad, A. B. & opoola. O. M. J. . (2016). Capability Component of Fraud and Fraud Prevention in the Saudi Arabian Banking Sector. *International Journal of Economics and Financial Issues*, 6(4), 68-71
- Bhasin, M.L. (2007). "Forensic Accounting: A New Paradigm for Niche Consulting," *The Chartered Accountant*, January, published by the ICAI, New Delhi
- Cobbs, .E., (2012). fraud prevention, http://Hawaii.gov./dcca/qiucklinks/id_theft_info. Services of Bank in port Harcourt, Nigeria, *Asian Journal of Business Management*. Vol.4
- Coenen, (2005). "Forensic Accounting", A New Twist on Bean Counting", Tracy@sequence-inc.com
- Crumbley, D.L. (2001). Forensic Accounting: Older than you think, *JFA*, 2(2). www.bus.isu.edu/accounting/faculty/crumbleyjfa/articles.htm
- Ekwueme, C.M, & Jugu, Y.G. (2013). "Employers' Perception on Necessary Skills of Forensic Accountants: The Nigerian case" <http://afra.org.ng/downloads/22.pdf>

- Enofe, A. O., Ochuwa, A. F., Henrietta, I. O., & Nosareimen, I. (2017). Expert Witness and financial Fraud Detection in the Public Sector. *International Journal of Advanced Academic Research/Social & Management Sciences*. 3 (7), 70- 87.
- Fyneface N. A. & Oseiweh, O. S. (2017). Forensic Accounting and Fraudulent Practices in the Nigerian Public Sector. *International Journal of Arts and Humanities*. 2(1), 171- 181
- Gbegi, D. O. & Adebisi, J.F.(2013)The New Fraud Diamond Model-How Can It Help Forensic Accountants In Fraud Investigation In Nigeria? Published by European Centre for Research Training and Development UK(www.eajournals.org)
- Ghali, M.J. (2001) *Fraud awareness auditing*. New York; The Dryden Press.
- Gutman, P.(2000), Secure Detection of Data from Magnetic and Solid state Memory. University of Auckland. www.freepapers.com
- Houck M., Kranacher, M., Moris B., & Robertson, J. (2006). ‘‘Forensic Accounting as an Investigative Tool: Developing and Model Curriculum for Fraud and Forensic Accounting (ethnics)’’ *The CPA Journal*, Vol.12,No. 5
- Imam, .A. (2013), Forensic Accounting model as a tool for fraud prevention and detection in public Sector, Usmanu Danfodiyo University, Sokoto, Nigeria
- Islam, M. J, Rahman, M.H, & Hossan.M.T(2011),’’Forensic Accounting as a Tool for Detecting Fraud and Corruption: An Empirical Study in Bangladesh’’ *ASA University Review*, Vol. 5 No.2, July– December, 2011
- Izedomin, F.I & Mgbame, C.O.(2011): Curbing financial frauds in Nigeria, a case for Forensic Accounting. *African Journal of Humanities and Society*. No 1, vol. 12
- Joshi, M. S. (2003): ‘‘Definition of Forensic Accounting’’ www.forensicaccounting.com.
- Khan, S. A. (2005) ‘‘Corruption and Professional Practice: Issue and Challenges’’, *The Nigerian Accountant*, Vol38. No.4
- Koh A.N, Arokiasamy, L., & AhSuat, C.L.,(2009) Forensic Accounting: Public Acceptance towards Occurrence of Fraud Detection, *International Journal of Business Management*, Vol.4
- Kosmas, N., Thulani, D.& Mashayanye, E. (2009), ‘‘The Effectiveness of Forensic Auditing in, Detecting Investigating, and Preventing Bank Frauds’’*Journal of Sustainable Development Africa* (Volume 10, No.4, 2009)
- Mani, .A.M.,(1993), Internal Auditing Principles and Guidelines, Paper presented at National seminar on Fraud Prevention, detection and Investigation. Minna Niger State
- Mainoma, M.A & Adejola, A.P, (2009), Forensic Accounting and Fraud Investigation in Nigeria, *Journal of finance and Accounting Research*, vol.1 No.2
- Masoyi, Z. P., Dadi, A. Ernest, E.E. & Ogere, A. O. (2014). *Application of Forensic Auditing in Reducing Fraud Cases in Nigeria Money Deposit Banks. Global Journal of Management and Business Research*. 14(3), 1-9
- Mehta, G.S,& Mathur.T,(2007)-‘‘Preventing Financial Fraud through Forensic Accounting’’ *The Chartered Accountant*, January, published by the ICAI, New Delhi,
- Michie, C., (2011), Fighting Fraud in public sector, www.pwc.com.au: An Empirical Approach’’ *International Journal of Business and Social Science* Vol. 4 No. 7; July 2013
- Mukoro, D., Yamusa, O. & Faboyede, S. (2013). *The Role of forensic accountants in fraud. Change and Leadership Detection and National security in Nigeria. International Journal of Business and Social Science*5 (17), 17-31
- Nwaze, A (2012). Due process and accountability: Advance fee fraud (1) *Zenith Economic*

Quarterly 8 (2), April. 24-28

- Ofiafoh, E., & John, I. O. (2013), "Forensic Accounting as a Tool for Fighting Financial Crime in Nigeria" *Research Journal of Finance and Accounting*, ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online) Vol.4, No.6, 2013
- Ojaide, F. (2000): *Frauds detection and prevention: the case of pension accounts ICAN NEW* January/March.
- Okoye E.I. & Akamobi N.L (2009): *The Role of Forensic Accounting in Fraud Investigation and Litigation Support*. 'The Nigerian Academic Forum Vol 17 No1.
- Okoye, .E.I & Gbegi, .D.O (2013), "Forensic Accounting: A Tool for Fraud Detection and Prevention in the Public Sector " *International Journal of Academic Research in Business and Social Sciences*, March 2013, Vol. 3, No. 3 ISSN: 2222-6990
- Omopariola, O,(2002), *Government Budgeting in Nigeria: Principles, Policies and Practice*. O.A.U press Ltd. Ile Ife
- Owojori, A.A & Asaolu T. O. (2009): *The Role of Forensic Accounting in Solving the Vexed Problem of Corporate World*. *European Journal of Scientific Research* Vol.29 No.2.
- Ojaide, F. (2000). *Frauds detection and prevention: The case of pension accounts ICAN NEWS* January/March.8
- Ramamoorti, S. (2008). *The psychology and sociology of fraud; Integrating the behavioral Sciences component into fraud and forensic Accounting curricula*. *Issues in Accounting Education*.23 (4)
- Rasha, K. & Andrew H. (2012). "The New Fraud Triangle " *Journal of Emerging Trends in Economics and Management Sciences*, vol.3(3)
- Smith.G.S. & Crumbley.D.L.(2009)," *How Divergent are Pedagogical Views Toward the X Economics and Management Sciences*, vol.3(3) *Accounting Curriculum? Global Perspectives on Accounting Education* Volume 6,
- Singleton, .T.W., Bolongna, .G.J, Lindquist, R.J & Singleton, .A.J(20006). *Fraud Auditing and Forensic Accounting*, (third Edition), John Wiley and Sons Inc. New Jersey
- Thornhill, W. T. (1995): *Forensic accounting – how to investigate financial fraud*. New York, Irwin Professional Publishing
- U.S. Governmental Accountability Office (GAO) 2011. *Government Auditing Standards 2011 Revision*. Washington, DC: United States Government Accountability Office.
- Williams, I. (2005) "Corrupt practices: Implications for Economic Growth and Development of Nigeria", *The Nigeria accountants*, vol.38 No.4,
- Wolf, D.T. & Hermanson, D.R. (2004). *The Fraud Diamond: Considering the Four Element of fraud* *The Certified Public Accountants (CPA) Journal*.
- Yadirichukwu, .Y. & Ogochukwu, .O.J. (2013) "An Empirical Analysis of Forensic Accounting and Financial, Fraud in Nigeria" *African Journal of Social Sciences*, Volume 3 Number 4
- Zysman, A. (2004), "Forensic Accounting Demystified", world investigators network Standard practice for investigative and forensic accounting engagements, Canadian Institute of Chartered Accountant Nov 2006.