

**FORENSIC ACCOUNTANTS, AUDITORS AND FRAUD:
CAPABILITY AND COMPETENCE REQUIREMENTS IN
THE NIGERIAN PUBLIC SECTOR**

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**FORENSIC ACCOUNTANTS, AUDITORS AND FRAUD: CAPABILITY AND
COMPETENCE REQUIREMENTS IN THE NIGERIAN PUBLIC SECTOR**

**By
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ABSTRACT

The foundation of this study is to examine the task performance fraud risk assessment (TPFRA) among forensic accountants and auditors in the Nigerian public sector. Most importantly, the study explored the role of fraud related problem representation (FRPR) as a mediator on the relationship between knowledge, skills and mindset (forensic accountant and auditor) and task performance fraud risk assessment. Importantly, this research employed the second generation statistical analysis tools of PLS-SEM and IBM SPSS. The ten out of fifteen hypotheses were tested through the use of PLS-SEM algorithm and bootstrap techniques on the hypothesized relationships while the remaining five hypotheses of differences among groups were tested using the Mann-Whitney U Test. The results provided verifiable support for the hypothesized relationships of the study. Specifically, knowledge, skills and mindset (forensic accountant and auditor), and fraud related problem representation are significant and positively related to task performance fraud risk assessment.

In addition, knowledge, skills and mindset (forensic accountant and auditor) are significantly and positively related to fraud related problem representation. Most gratifying is the significant positive influences of knowledge, skills and mindset and fraud related problem representation indicate that the variables are essential requirements in enhancing task performance fraud risk assessment. The research findings provided support for the differences between groups (forensic accountants and auditors) hypotheses in the area of fraud detection, prevention and response. Importantly, forensic accountants have higher levels of knowledge (KR), skills (SR), mindset (MR), fraud related problem representation (FRPR), and task performance fraud risk assessment (TPFRA) than auditors. Therefore, accountants and auditors in the Nigerian public sector should be encouraged to acquire forensic accounting knowledge, skills, mindset, fraud related problem representation (i.e. capability requirement) to enhance task performance fraud risk assessment (i.e. competences requirement) in the workplace.

Keywords: forensic accountants, auditors, fraud, capability, competence

ABSTRAK

Asas kajian ini adalah untuk mengkaji penilaian risiko penipuan prestasi tugas (TPFRA) di kalangan akauntan forensik dan juruaudit dalam sektor awam Nigeria. Paling penting, kajian ini menerokai peranan perwakilan masalah berkaitan penipuan (FRPR) sebagai pengantara kepada hubungan antara pengetahuan, kemahiran dan pemikiran (akauntan forensik dan juruaudit) dan penilaian risiko penipuan prestasi tugas. Yang penting, kajian ini menggunakan generasi kedua alat analisis statistik PLS-SEM dan IBM SPSS. Sepuluh daripada lima belas hipotesis telah diuji melalui penggunaan algoritma PLS-SEM dan teknik Bootstrap pada hubungan hipotesis tersebut manakala baki lima hipotesis berkaitan perbezaan di kalangan kumpulan telah diuji menggunakan Mann-Whitney U Test. Keputusan tersebut menyokong hubungan hipotesis kajian. Secara khusus, pengetahuan, kemahiran dan pemikiran (akauntan forensik dan juruaudit), dan perwakilan masalah berkaitan penipuan adalah penting dan dapat dikaitkan secara positif dengan penilaian risiko penipuan prestasi tugas.

Di samping itu, pengetahuan, kemahiran dan pemikiran (akauntan forensik dan juruaudit), adalah penting dan dapat dikaitkan secara positif dengan perwakilan masalah berkaitan penipuan. Paling menggembirakan adalah pengaruh positif pengetahuan, kemahiran dan cara berfikir dan perwakilan masalah berkaitan penipuan yang berkaitan menunjukkan bahawa pembolehubah adalah penting dalam meningkatkan penilaian risiko penipuan prestasi tugas. Dapatan kajian memberikan sokongan bagi perbezaan antara hipotesis kumpulan-kumpulan (akauntan forensik dan juruaudit) dalam bidang pengesanan penipuan, pencegahan dan tindak balas penipuan. Yang penting, akauntan forensik mempunyai tahap pengetahuan (KR), kemahiran (SR), pemikiran (MR), perwakilan masalah berkaitan penipuan (FRPR), dan penilaian risiko penipuan prestasi tugas (TPFRA) yang lebih tinggi daripada juruaudit. Oleh itu, akauntan dan juruaudit dalam sektor awam Nigeria harus digalakkan untuk memperoleh pengetahuan forensik perakaunan, kemahiran, cara berfikir, masalah perwakilan berkaitan penipuan (iaitu keupayaan keperluan) untuk meningkatkan penilaian risiko penipuan prestasi tugas (iaitu kompetensi keperluan) di tempat kerja.

Kata kunci: akauntan forensik, juruaudit, penipuan, keupayaan, kompetensi

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Hymns:

- | | | |
|------------------------------------|--|-----------------------------|
| 1. What shall I say unto the Lord? | 2. Who is like unto thee, O Lord? (2cc) | 3. Ope lo ye o, Baba Olore, |
| All I have to say, Thank you Lord. | Amongst the gods, Who is like unto thee, | Iyin, Ogo ye o, Olorun Mi |
| Thank you Lord, Thank you Lord | Glorious in holiness, Fearful in praises | Hossannah ye o, |
| All I have to say, Thank you Lord | Always doing wonders, Halleluyah. | O se o Baba. |

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DEDICATION

In loving memories

Chief (Alhaji) Mustapha Akanbi Popoola

And

With love and respect

Alhaja Suwebat Wuraola Popoola

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LIST OF ABBREVIATIONS

ACFE	Association of Certified Fraud Examiners
AGF	Accountant General of the Federation
AICPA	American Institute of Certified Public Accountants
AO	Audit Ordinance, 1956
AudGF	Auditor General for the Federation
BBC	British Broadcasting Corporation (News)
CB-SEM	Covariance Based Structural Equation Modeling
CFRN	Constitution of the Federal Republic of Nigeria, 1999 as amended
CMV	Common Method Variance
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPAOR	Corrupt Practices and Other Related Offences Act, 2000
EFCC	Economic and Financial Crimes Commission Act, 2002
FA	Finance (Control and Management) Act, 1958 Cap 144 LFN 1990
FIRS	Federal Inland Revenue Act, 2007 as amended
FR	Financial Regulations
FRA	Fiscal Responsibility Act, 2007
FRC	The Financial Reporting Council Act, 2011
FRPR	Fraud Related Problem Representation
FTT	Fraud Triangle Theory
GoF	Goodness of Fit
IBM SPSS	Integrated Business Machines Statistical Package for Social Sciences
ICAN	The Institute of Chartered Accountants of Nigeria Act, 1965
ICPC	Independent Corrupt Practices (Establishment) Act, 2000
IES	International Education Standards

IFAC	International Federation of Accountants
IPSASB	International Public Sector Accounting Standards Board
KR	Knowledge (forensic accountant and auditor)
MR	Mindset (forensic accountant and auditor)
NFAAFI	The National Fraud Authority Annual Fraud Index
NPSAS	Nigeria Public Sector Auditing Standards
OAGF	Office of the Accountant General of the Federation
OAudGF	Office of the Auditor General for the Federation
OYAGSB	Othman Yeop Abdullah Graduate School of Business
PAC	Public Accounts Committee
PCAOB	Public Company Accounting Oversight Board
PLS	Partial Least Squares
PLS-SEM	Partial Least Square Structural Equation Modeling
POB	Public Oversight Board
PPA	Public Procurement Act, 2007
SEM	Structural Equation Modeling
SR	Skills (forensic accountant and auditor)
TFAT	Triangle of Fraud Action Theory
TI	Transparency International
TPB	The Theory of Planned Behaviour
TPFRA	Task Performance Fraud Risk Assessment
TRA	The Theory of Reasoned Action
UUM	Universiti Utara Malaysia
VAF	Variance Accounted For
WB	World Bank

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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The accounting and auditing services are yet to address effectively, and enhance significantly, accountability and transparency challenges in the public governance of Nigeria. Because corrupt and fraudulent practices increases at an alarming rate while public utilities, infrastructure and facilities are fast deteriorating (Civil Liberty Organisation (CLO), 2012; This Day Newspaper, November 23 and 25, 2012; The Punch, November 26, 2012; Leadership, November 26, 2012; Campaign for Democracy (CD), 2011).

Similarly, there is public outcry from civil societies, opposition leaders and academic community condemning fraud and corruption at all levels of the public sector in Nigeria. Newspapers are not left out with scintillating headlines: “\$31 billion stolen under President Jonathan of Nigeria” (Ogunseye, Okpi & Baiyewu, 2012); “KPMG Nigeria: Nigeria most fraudulent country in Africa” (KPMG, 2012); “Nigeria: Court remands two in Economic and Financial Crimes Commission (EFCC) custody for alleged N14.6 million fraud” (Ugwu, 2012); “Nigeria: More boost for corruption” (Lamorde, 2012); “Nigeria: Ahmadu Ali’s son arraigned over N4.4 billion subsidy fraud” (Usani, 2012); and “Nigeria: Lamorde’s sermon on corruption” (Obia, 2012).

The Fiscal Responsibility Act (2007) and the Public Procurement Act (2007) introduced as panacea for public accountability and good governance in Nigeria with the objective of restoring and improving the effectiveness, economy and efficiency in

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